SENATE ENROLLED ACT No. 35

AN ACT to amend the Indiana Code concerning general provisions.

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

SECTION 1. IC 1-1-3.5-5, AS AMENDED BY P.L.42-2018, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) The governor shall forward a copy of the executive order issued under section 3 of this chapter to:

(1) the director of the Indiana state library;

(2) the election division; and

(3) the Indiana Register.

(b) The director of the Indiana state library, or an employee of the Indiana state library designated by the director to supervise a state data center established under IC 4-23-7.1, shall notify each state agency using population counts as a basis for the distribution of funds or services of the effective date of the tabulation of population or corrected population count.

(c) The agencies that the director of the Indiana state library must notify under subsection (b) include the following:

(1) The ~~auditor of~~ state **comptroller,** for distribution of money from the following:

(A) The cigarette tax fund in accordance with IC 6-7-1-30.1.

(B) Excise tax revenue allocated under IC 7.1-4-7-8.

(C) The local road and street account in accordance with IC 8-14-2-4.

(2) The board of trustees of Ivy Tech Community College for the

board's division of Indiana into service regions under IC 21-22-6-1.

(3) The division of disability and rehabilitative services, for establishing priorities for community residential facilities under IC 12-11-1.1 and IC 12-28-4-12.

(4) The department of state revenue, for distribution of money from the motor vehicle highway account fund under IC 8-14-1-3.

(5) The Indiana economic development corporation, for the evaluation of enterprise zone applications under IC 5-28-15.

(6) The alcohol and tobacco commission, for the issuance of permits under IC 7.1.

(7) The state board of accounts, for calculating the state share of salaries paid under IC 33-38-5, IC 33-39-6, and IC 33-41-2.

SECTION 2. IC 1-1-16-5, AS ADDED BY P.L.118-2023, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) As used in this chapter, "military installation" ~~has the meaning set forth in~~ **means:**

(1) a military installation as defined in 10 U.S.C. 2801(c)(4); or

(2) an armory (as defined in IC 10-16-1-2.5).

(b) The term includes a military base described in IC 36-7-34-3.

SECTION 3. IC 2-2.2-2-7, AS ADDED BY P.L.123-2015, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. The principal administrative officer shall do the following:

(1) Provide to a filer the forms prescribed for a statement of economic interests.

(2) Keep a statement of economic interests for five (5) years after the expiration of the term during which the statement was filed.

(3) Provide for public inspection of statements of economic interests.

(4) Provide copies of statements of economic interests to any person for a reasonable fee.

(5) Provide for posting of the statements of economic interests of all filers on the general assembly's ~~Internet web site.~~ **website.**

SECTION 4. IC 2-3.5-5-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. Each participant shall make contributions to the defined contribution fund of five percent (5%) of each payment of salary received for services after June 30, 1989. Contributions shall be deducted from the salary of each participant by the ~~auditor of~~ state **comptroller.** Contributions shall be credited to the fund on the June 30 following their deduction.

SECTION 5. IC 2-5-1.1-6.5, AS AMENDED BY P.L.72-2018,

SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6.5. (a) As used in this section, "agency" includes an agency, an authority, a board, a bureau, a commission, a committee, a department, a division, an institution, or other similar entity created or established by law.

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

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

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

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

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

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

(1) identify particular needs of the criminal justice system that can be addressed by legislation; and

(2) prepare legislation to address the particular needs found by the committee.

(d) In each even-numbered year, in addition to the issues assigned under subsection (a), the interim study committee on courts and the judiciary shall review, consider, and make recommendations concerning all requests for new courts, new judicial officers, and changes in jurisdiction of existing courts. A request under this

subsection must include at least the following information to receive full consideration by the committee:

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

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

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

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

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

(6) A description of the:

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

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

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

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

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

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

(e) In each even-numbered year, in addition to the issues assigned under subsection (a), the interim study committee on courts and the judiciary shall review the most recent weighted caseload measurement system report published by the office of judicial administration and do the following:

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

year.

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

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

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

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

(1) review the annual reports submitted by:

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

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

(C) the department of child services under IC 31-25-2-24;

during the immediately preceding twelve (12) month period, and may make recommendations regarding changes in policies or statutes to improve child safety; and

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

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

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

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

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

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

(3) Consider whether to:

(A) remain a party to; or

(B) withdraw from;

each interstate compact.

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

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

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

(B) findings and recommendations regarding the interstate compacts.

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

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

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

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

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

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

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

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

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

of the following:

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

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

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

(4) The count of the following:

(A) Applicants for the tax incentive.

(B) Applicants that qualify for the tax incentive.

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

(D) Taxpayers that actually claim the tax incentive.

(E) Taxpayers that actually receive the tax incentive.

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

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

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

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

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

(B) A cost-benefit comparison of the state and local revenue foregone and property taxes shifted to other taxpayers as a result of allowing the tax incentive, compared to tax revenue generated by the taxpayer receiving the incentive, including direct taxes applied to the taxpayer and taxes applied to the taxpayer's employees.

(C) An estimate of the number of jobs that were the direct result of the tax incentive.

(D) For any tax incentive that is reviewed or approved by the Indiana economic development corporation, a statement by the chief executive officer of the Indiana economic development corporation as to whether the statutory and programmatic goals of the tax incentive are being met, with obstacles to these goals identified, if possible.

(7) The methodology and assumptions used in carrying out the reviews, analyses, and evaluations required under this subsection.

(8) The estimated cost to the state to administer the tax incentive.

(9) An estimate of the extent to which benefits of the tax incentive remained in Indiana or flowed outside Indiana.

(10) Whether the effectiveness of the tax incentive could be determined more definitively if the general assembly were to clarify or modify the tax incentive's goals and intended purpose.

(11) Whether measuring the economic impact is significantly limited due to data constraints and whether any changes in statute would facilitate data collection in a way that would allow for better review, analysis, or evaluation.

(12) An estimate of the indirect economic benefit or activity stimulated by the tax incentive.

(13) Any additional review, analysis, or evaluation that the legislative services agency considers advisable, including comparisons with tax incentives offered by other states if those comparisons would add value to the review, analysis, and evaluation.

The legislative services agency may request a state or local official or a state agency, a political subdivision, a body corporate and politic, or a county or municipal redevelopment commission to furnish information necessary to complete the tax incentive review, analysis, and evaluation required by this section. An official or entity presented with a request from the legislative services agency under this subsection shall cooperate with the legislative services agency in providing the requested information. An official or entity may require that the legislative services agency adhere to the provider's rules, if any, that concern the confidential nature of the information.

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

include at least the following:

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

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

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

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

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

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

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

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

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

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

(1) is successful;

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

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

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

(h) The legislative services agency shall develop and publish on the general assembly's ~~Internet web site~~ **website** a multi-year schedule that lists all tax incentives and indicates the year when the report will be published for each tax incentive reviewed. The legislative services agency may revise the schedule as long as the legislative services agency provides for a systematic review, analysis, and evaluation of all

tax incentives and that each tax incentive is reviewed at least once every seven (7) years.

(i) This section expires December 31, 2025.

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

(1) Study and evaluate the following:

(A) Access to services for vulnerable youth.

(B) Availability of services for vulnerable youth.

(C) Duplication of services for vulnerable youth.

(D) Funding of services available for vulnerable youth.

(E) Barriers to service for vulnerable youth.

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

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

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

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

(J) Crimes of sexual violence against children.

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

(2) Review and make recommendations concerning pending legislation.

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

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

(5) Cooperate with:

(A) other child focused commissions;

(B) the judicial branch of government;

(C) the executive branch of government;

(D) stakeholders; and

(E) members of the community.

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

(A) Develop a plan to collect and report statewide juvenile justice data.

(B) Establish procedures and policies related to the use of:

(i) a validated risk screening tool and a validated risk and needs assessment tool;

(ii) a detention tool to inform the use of secure detention;

(iii) a plan to determine how information from the tools described in this clause is compiled and shared and with whom the information will be shared; and

(iv) a plan to provide training to judicial officers on the implementation of the tools described in this clause.

(C) Develop criteria for the use of diagnostic assessments as described in IC 31-37-19-11.7.

(D) Develop a statewide plan to address the provision of broader behavioral health services to children in the juvenile justice system.

(E) Develop a plan for the provision of transitional services for a child who is a ward of the department of correction as described in IC 31-37-19-11.5.

(F) Develop a plan for grant programs described in section 9.3 of this chapter.

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

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

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

(b) The legislative services agency shall develop and publish on the general assembly's ~~Internet web site~~ **website** a multiyear schedule that lists all workforce related programs and indicates the year when the report will be published for each workforce related program reviewed. The legislative services agency may revise the schedule as long as the legislative services agency provides for a systematic review, analysis,

and evaluation of all workforce related programs and ~~that~~ each workforce related program is reviewed at least once every five (5) years.

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

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

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

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

SECTION 12. IC 2-6-1.5-4, AS AMENDED BY P.L.72-2018, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. (a) The supervision of the preparation, indexing, and printing of the session laws of each session of the general assembly and the Indiana Code, including any supplements to the Indiana Code, shall be the duty of the legislative council.

(b) The legislative council or its designee shall determine the

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

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

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

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

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

(b) The county executive shall pay to the circuit court clerk or board of registration the expenses of:

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

(2) performing voter list maintenance programs under IC 3-7;

out of the county treasury without appropriation.

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

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

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

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

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

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

(1) accept private money donations; or

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

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

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

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

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

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

(1) an application:

(A) for registration as a first time voter in Indiana; or

(B) to change the individual's name, address, or other information set forth in the individual's existing voter registration record; and

(2) information to establish that the applicant is eligible under

section 1 of this chapter to register online.

SECTION 17. IC 3-7-26.7-6, AS AMENDED BY P.L.64-2014, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) When an applicant submits an application described in section 5(b)(1) of this chapter by use of the secure ~~Internet web site~~ **website** established under this chapter, the bureau shall compare the information submitted by the applicant with the information maintained in the bureau's data base listing individuals who possess a current and valid Indiana:

(1) driver's license; or

(2) identification card for nondrivers.

(b) If the bureau confirms that the applicant possesses a current and valid:

(1) Indiana driver's license issued under IC 9-24; or

(2) Indiana identification card for nondrivers issued under IC 9-24-16;

the completed application and information compiled by the bureau (including the digital signature of the applicant) shall be submitted to the county voter registration office in the county in which the applicant currently resides using the computerized statewide voter registration list maintained under IC 3-7-26.3.

(c) If the bureau is unable to confirm that the applicant possesses a current and valid:

(1) Indiana driver's license issued under IC 9-24; or

(2) Indiana identification card for nondrivers issued under IC 9-24-16;

the ~~Internet web site~~ **website** must display a message advising the applicant to review and correct all errors, and that there was an error validating the driver's license or identification card entered by the applicant. The ~~Internet web site~~ **website** may not permit the applicant to continue the registration process unless the bureau is able to confirm that the number entered belongs to an individual.

SECTION 18. IC 3-7-45-4, AS AMENDED BY P.L.193-2021, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. (a) Except as provided in subsection (c), a county voter registration office shall cancel the registration of a deceased person after receiving a copy of the deceased person's death certificate on an expedited basis, as required under 52 U.S.C. 21083. The county voter registration office shall enter the date and other information regarding the cancellation into the computerized list under IC 3-7-26.3.

(b) Except as provided in subsection (c), a county voter registration

office shall cancel the registration of a deceased person after receiving a copy of an obituary, notice of estate administration, or other notice of death of that person published:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(d) A person who does both of the following is relieved from further civil liability under this chapter for the delinquent or defective report:

(1) Files the delinquent report or amends the defective report from the previous candidacy:

(A) before filing a report required under IC 3-9-5-6; or

(B) at the same time the person files the report required under IC 3-9-5-6;

for a subsequent candidacy.

(2) Pays all civil penalties assessed under section 16 or 17 of this chapter for the delinquent report.

(e) This subsection applies to a person who:

(1) is assessed a civil penalty under this chapter; and

(2) is elected to office in the subsequent election.

The election board may order the ~~auditor of~~ state **comptroller** or the fiscal officer of the political subdivision responsible for issuing the person's payment for serving in office to withhold from the person's paycheck the amount of the civil penalty assessed under this chapter. If the amount of the paycheck is less than the amount of the civil penalty, the ~~auditor~~ **state comptroller** or fiscal officer shall continue withholding money from the person's paycheck until an amount equal to the amount of the civil penalty has been withheld.

(f) The ~~auditor of~~ state **comptroller** or fiscal officer shall deposit an amount paid, recovered, or withheld under this section in the election board's campaign finance enforcement account.

(g) Proceedings of the election board under this section are subject to IC 4-21.5.

SECTION 20. IC 3-9-5-3, AS AMENDED BY P.L.58-2010, SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) A candidate for legislative office and the candidate's committee shall file each report, notice, or other instrument required by this article with the election division.

(b) The circuit court clerk shall, at the request of any person, furnish the person a copy of a report, notice, or other instrument required by this article for a candidate for a legislative office from electronic records maintained on the secretary of state's or election division's ~~web site.~~ **website.** The circuit court clerk shall charge for a copy of records furnished under this subsection as provided in IC 5-14-3.

SECTION 21. IC 3-9-5-13, AS AMENDED BY P.L.128-2015, SECTION 148, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 13. (a) A person may file duplicates of the reports required to be filed under the federal Election Campaign Act (52 U.S.C. 30101 et seq.) to comply with this chapter.

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

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

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

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

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

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

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

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

(b) The fund consists of the following:

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

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

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

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

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

(D) under any other program for the improvement of election administration.

(3) Proceeds of bonds issued by the Indiana bond bank for improvement of voting systems as authorized by law.

The ~~auditor of~~ state **comptroller** shall establish an account within the

fund for money appropriated by the general assembly and separate accounts within the fund for any money received by the state from the federal government for each source of allocations described under subdivision (2). Proceeds of bonds issued by the Indiana bond bank under subdivision (3) may be deposited into any account, as determined by the election division.

(c) The secretary of state shall administer the fund.

(d) The expenses of administering the fund shall be paid from money in the Section 101 account of the fund. If money is not available for this purpose in the Section 101 account of the fund, the expenses of administering the fund shall be paid from money appropriated under subsection (b)(1).

(e) The treasurer of state shall invest the money in the fund not currently needed to meet the obligations of the fund in the same manner as other public money may be invested. Interest that accrues from these investments shall be deposited in the fund and allocated among the accounts within the fund according to the balances of the respective accounts.

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

(g) Money in the fund is appropriated continuously for the purposes stated in subsection (a).

SECTION 23. IC 3-11-13-11, AS AMENDED BY P.L.227-2023, SECTION 95, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 11. (a) The ballot information, whether placed on the ballot card or on the marking device, must be in the order of arrangement provided for ballots under this section.

(b) Each county election board shall have the names of all candidates for all elected offices, political party offices, and public questions printed on a ballot card as provided in this chapter. The county may:

(1) print all offices and questions on a single ballot card; and

(2) include a ballot variation code to ensure that the proper version of a ballot is used within a precinct.

(c) Each type of ballot card must be of uniform size and of the same quality and color of paper (except as permitted under IC 3-10-1-17).

(d) The nominees of a political party or an independent candidate or independent ticket (described in IC 3-11-2-6) nominated by petitioners shall be listed on the ballot with the name and device set forth on the certification or petition. The circle containing the device may be of any size that permits a voter to readily identify the device. IC 3-11-2-5 applies if the certification or petition does not include a

name or device, or if the same device is selected by two (2) or more parties or petitioners.

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

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

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

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

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

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

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

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

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

(5) If more than one (1) political party or independent candidate or ticket described in subdivision (4) qualifies to be on the ballot, the parties, candidates, or tickets are listed in the order in which the party filed its petition of nomination under IC 3-8-6-12.

(6) A space for write-in voting is placed after the candidates listed in subdivisions (1) through (5), if required by law.

(7) The name of a write-in candidate may not be listed on the ballot.

(h) The names of the candidates grouped in the order established by subsection (g) must be printed in type with uniform capital letters and have a uniform space between each name. The name of the candidate's political party, or the word "Independent" if the:

(1) candidate; or

(2) ticket of candidates for:

(A) President and Vice President of the United States; or

(B) governor and lieutenant governor;

is independent, must be placed immediately below or beside the name of the candidate and must be printed in a uniform size and type.

(i) All the candidates of the same political party for election to at-large seats on the fiscal or legislative body of a political subdivision must be grouped together:

(1) under the name of the office that the candidates are seeking;

(2) in the order established by subsection (g); and

(3) within the political party, in alphabetical order according to surname.

A statement reading substantially as follows must be placed immediately below the name of the office and above the name of the first candidate: "Vote for not more than (insert the number of candidates to be elected) candidate(s) of ANY party for this office.".

(j) Candidates for election to at-large seats on the governing body of a school corporation must be grouped:

(1) under the name of the office that the candidates are seeking; and

(2) in alphabetical order according to surname.

A statement reading substantially as follows must be placed immediately below the name of the office and above the name of the first candidate: "Vote for not more than (insert the number of candidates to be elected) candidate(s) for this office.".

(k) The following information must be placed at the top of the ballot before the first public question is listed:

(1) The cautionary statement described in IC 3-11-2-7.

(2) The instructions described in IC 3-11-2-8, IC 3-11-2-10(d), and IC 3-11-2-10(e).

(l) The ballot must include a single connectable arrow, circle, oval, or square, or a voting position for voting a straight party ticket by one (1) mark as required by section 14 of this chapter, and the single

connectable arrow, circle, oval, or square, or the voting position for casting a straight party ticket ballot must be identified by:

(1) the name of the political party; ~~ticket~~ and

(2) immediately below or beside the political party's name, the device of that party (described in IC 3-11-2-5).

The name and device of each political party must be of uniform size and type and arranged in the order established by subsection (g) for listing candidates under each office. The instructions described in IC 3-11-2-10(c) for voting a straight party ticket and the statement concerning presidential electors required under IC 3-10-4-3 must be placed on the ballot label. The instructions for voting a straight party ticket must include the statement: "If you do not wish to vote a straight party ticket, do not make a mark in this section and proceed to voting the ballot by office.".

(m) A public question must be in the form described in IC 3-11-2-15(a) and IC 3-11-2-15(b), except that a single connectable arrow, a circle, or an oval may be used instead of a square. Except as expressly authorized or required by statute, a county election board may not print a ballot card that contains language concerning the public question other than the language authorized by a statute.

(n) The requirements in this section:

(1) do not replace; and

(2) are in addition to;

any other requirements in this title that apply to optical scan ballots.

(o) The procedure described in IC 3-11-2-16 must be used when a ballot does not comply with the requirements imposed by this title or contains another error or omission that might result in confusion or mistakes by voters.

(p) This subsection applies to an optical scan ballot that does not list:

(1) the names of political parties or candidates; or

(2) the text of public questions;

on the face of the ballot. The ballot must be prepared in accordance with this section, except that the ballot must include a numbered circle or oval to refer to each political party, candidate, or public question.

SECTION 24. IC 3-11-14-17, AS AMENDED BY P.L.227-2023, SECTION 104, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 17. (a) Before the opening of the polls, each precinct election board shall:

(1) compare the ballot label on each electronic voting system with the sample ballot to see that it is correct;

(2) see that the system records zero (0) votes for each candidate

and on each public question; and

(3) see that the system is otherwise in perfect order.

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

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

(1) Make the comparison between the sample ballots, regular official ballots, and provisional ballots described in subsection (a).

(2) Certify that the ballots are in agreement.

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

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

(1) Have copies of each sample ballot for each precinct available for inspection by a voter at each vote center.

(2) Post a notice in the vote center stating that sample ballots are available for inspection upon request by the voter.

(3) Determine that the system records that zero (0) votes have been cast for each candidate and on each public question, and that the system is otherwise in perfect order. Each precinct election board shall then certify that the ballot labels are in order.

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

(1) whether the individual's provisional ballot was counted; and

(2) if the provisional ballot was not counted, the reason the provisional ballot was not counted.

A county election board may use a module of the computerized list under IC 3-7-26.3 to comply with this subsection.

(b) The county election board shall enter the following into the computerized list:

(1) The name of the individual.

(2) The address of the individual.

(3) The day and time the county election board will meet to determine the validity of a provisional ballot under IC 3-11.7-5.

(4) Whether the individual's provisional ballot was counted.

(5) If the individual's provisional ballot was not counted, the reason the provisional ballot was not counted.

An individual who casts a provisional ballot may access the information described in this subsection pertaining to the provisional ballot of the individual through a module of the computerized list under IC 3-7-26.3.

(c) Not later than the earlier of:

(1) twenty-four (24) hours before the date the county election board meets under IC 3-11.7-5 to determine the validity of a provisional ballot cast by an individual; or

(2) three (3) days after the election;

the provisional ballot information described in subsection (b)(1) through (b)(3) must be entered to the computerized list. The provisional ballot information described in subsection (b)(4) and (b)(5) must be entered into the computerized list not later than the date the county election board certifies the election results of the county under IC 3-12-4-9.

(d) As required by 52 U.S.C. 21082, the county election board shall establish and maintain reasonable procedures to protect the security, confidentiality, and integrity of personal information collected, stored, or otherwise used on the free access system established by the board under subsection (a).

(e) As required by 52 U.S.C. 21082, the county election board shall restrict access to the free access system established under subsection (a) to the individual voter who cast the provisional ballot. This subsection does not restrict access to election materials available under IC 3-10-1-31.1.

(f) The county election board shall prescribe written instructions to inform a provisional voter how the provisional voter can determine whether the provisional voter's ballot has been counted.

SECTION 26. IC 3-12-9-3, AS AMENDED BY P.L.230-2005, SECTION 60, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. Whenever a circuit court clerk receives certification that a tie vote at an election for a local office or a school board office occurred, the clerk shall immediately send a written notice of the tie vote to:

(1) the fiscal body of the affected political subdivision; or

(2) if the tie vote occurred in an election for a circuit office in a circuit that includes more than one **(1)** county, ~~to~~ the fiscal body

of each county of the circuit.

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

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

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

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

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

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

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

(1) Department of state revenue.

(2) Department of workforce development.

(3) The programs administered by:

(A) the division of family resources;

(B) the division of mental health and addiction;

(C) the division of disability and rehabilitative services;

(D) the division of aging; and

(E) the office of Medicaid policy and planning;

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

(4) ~~Auditor of~~ State **comptroller.**

(5) State personnel department.

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

(7) The lobby registration commission, with respect to the registration of lobbyists.

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

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

(10) Indiana professional licensing agency.

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

(12) The department of child services.

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

(14) The state police benefit system.

(15) The alcohol and tobacco commission.

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

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

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

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

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

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

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

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

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

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

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

(B) in any document submitted to the commission in the course of an investigation necessary to ensure that gaming under IC 4-32.3, IC 4-33, and IC 4-35 is conducted with credibility and integrity.

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

(f) Notwithstanding this chapter, the department of education established by IC 20-19-3-1 may require an individual who applies to the department for a license or an endorsement to provide the individual's Social Security number. The Social Security number may be used by the department only for conducting a background investigation, if the department is authorized by statute to conduct a background investigation of an individual for issuance of the license or endorsement.

SECTION 29. IC 4-1-13-1, AS AMENDED BY P.L.43-2021, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. (a) As used in this chapter, "state agency" means every agency, board, commission, department, bureau, or other entity of the administrative branch of Indiana state government.

(b) The term includes every agency, board, commission, department, bureau, or other entity that is the responsibility of the ~~auditor of~~ state **comptroller,** treasurer of state, secretary of state, and attorney general.

(c) The term includes a state educational institution.

SECTION 30. IC 4-2-1-1.5, AS AMENDED BY P.L.43-2021, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1.5. (a) Subject to subsection (b), the salary of each state elected official other than the governor is as follows:

(1) For the lieutenant governor, seventy-six thousand dollars ($76,000) per year. However, the lieutenant governor is not

entitled to receive per diem allowance for performance of duties as president of the senate.

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

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

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

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

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

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

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

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

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

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

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

allowance for performance of duties as president of the senate.

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

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

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

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

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

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

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

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

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

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

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

(2) "Agency" means an authority, a board, a branch, a bureau, a commission, a committee, a council, a department, a division, an office, a service, or other instrumentality of the executive, including the administrative, department of state government. The term includes a body corporate and politic set up as an instrumentality of the state and a private, nonprofit, government

related corporation. The term does not include any of the following:

(A) The judicial department of state government.

(B) The legislative department of state government.

(C) A state educational institution.

(D) A political subdivision.

(3) "Appointing authority" means the following:

(A) Except as provided in clause (B), the chief administrative officer of an agency. The term does not include a state officer.

(B) For purposes of section 16 of this chapter, "appointing authority" means:

(i) an elected officer;

(ii) the chief administrative officer of an agency; or

(iii) an individual or group of individuals who have the power by law or by lawfully delegated authority to make appointments.

(4) "Assist" means to:

(A) help;

(B) aid;

(C) advise; or

(D) furnish information to;

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

(5) "Business relationship" includes the following:

(A) Dealings of a person with an agency seeking, obtaining, establishing, maintaining, or implementing:

(i) a pecuniary interest in a contract or purchase with the agency; or

(ii) a license or permit requiring the exercise of judgment or discretion by the agency.

(B) The relationship a lobbyist has with an agency.

(C) The relationship an unregistered lobbyist has with an agency.

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

(7) "Compensation" means any money, thing of value, or financial benefit conferred on, or received by, any person in return for services rendered, or for services to be rendered, whether by that person or another.

(8) "Direct line of supervision" means the chain of command in which the superior affects, or has the authority to affect, the terms and conditions of the subordinate's employment, including

making decisions about work assignments, compensation, grievances, advancements, or performance evaluation.

(9) "Employee" means an individual, other than a state officer, who is employed by an agency on a full-time, a part-time, a temporary, an intermittent, or an hourly basis. The term includes an individual who contracts with an agency for personal services.

(10) "Employer" means any person from whom a state officer or employee or the officer's or employee's spouse received compensation.

(11) "Financial interest" means an interest:

(A) in a purchase, sale, lease, contract, option, or other transaction between an agency and any person; or

(B) involving property or services.

The term includes an interest arising from employment or prospective employment for which negotiations have begun. The term does not include an interest of a state officer or employee in the common stock of a corporation unless the combined holdings in the corporation of the state officer or the employee, that individual's spouse, and that individual's unemancipated children are more than one percent (1%) of the outstanding shares of the common stock of the corporation. The term does not include an interest that is not greater than the interest of the general public or any state officer or any state employee.

(12) "Information of a confidential nature" means information:

(A) obtained by reason of the position or office held; and

(B) which:

(i) a public agency is prohibited from disclosing under IC 5-14-3-4(a);

(ii) a public agency has the discretion not to disclose under IC 5-14-3-4(b) and that the agency has not disclosed; or

(iii) is not in a public record, but if it were, would be confidential.

(13) "Person" means any individual, proprietorship, partnership, unincorporated association, trust, business trust, group, limited liability company, or corporation, whether or not operated for profit, or a governmental agency or political subdivision.

(14) "Political subdivision" means a county, city, town, township, school district, municipal corporation, special taxing district, or other local instrumentality. The term includes an officer of a political subdivision.

(15) "Property" has the meaning set forth in IC 35-31.5-2-253.

(16) "Relative" means any of the following:

(A) A spouse.
(B) A parent or stepparent.
(C) A child or stepchild.
(D) A brother, sister, stepbrother, or stepsister.
(E) A niece or nephew.
(F) An aunt or uncle.
(G) A daughter-in-law or son-in-law.

For purposes of this subdivision, an adopted child of an individual is treated as a natural child of the individual. For purposes of this subdivision, the terms "brother" and "sister" include a brother or sister by the half blood.

(17) "Represent" means to do any of the following on behalf of a person:
(A) Attend an agency proceeding.
(B) Write a letter.
(C) Communicate with an employee of an agency.

(18) "Special state appointee" means a person who is:
(A) not a state officer or employee; and
(B) elected or appointed to an authority, a board, a commission, a committee, a council, a task force, or other body designated by any name that:
(i) is authorized by statute or executive order; and
(ii) functions in a policy or an advisory role in the executive (including the administrative) department of state government, including a separate body corporate and politic.

(19) "State officer" means any of the following:
(A) The governor.
(B) The lieutenant governor.
(C) The secretary of state.
(D) The ~~auditor of~~ state **comptroller.**
(E) The treasurer of state.
(F) The attorney general.

(20) The masculine gender includes the masculine and feminine.

(21) The singular form of any noun includes the plural wherever appropriate.

(b) The definitions in IC 4-2-7 apply throughout this chapter.

SECTION 34. IC 4-2-6-8, AS AMENDED BY P.L.43-2021, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 8. (a) The following persons shall file a written financial disclosure statement:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(2) If the individual has not previously filed under subdivision (1) during the present calendar year and is filing as a candidate for a state office listed in subsection (a)(1), before filing a declaration of candidacy under IC 3-8-2 or IC 3-8-4-11, petition of nomination under IC 3-8-6, or declaration of intent to be a write-in candidate under IC 3-8-2-2.5, or before a certificate of nomination is filed under IC 3-8-7-8, in the case of a candidate for one (1) of the state offices (unless the statement has already been filed when required under IC 3-8-4-11).

(3) Not later than sixty (60) days after employment or taking office, unless the previous employment or office required the

filing of a statement under this section.

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

The statement must be made under affirmation.

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

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

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

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

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

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

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

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

(B) The nature of the business.

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

(D) The name of any client or customer from whom the state officer, candidate, employee, or that individual's spouse received more than thirty-three percent (33%) of the state officer's, candidate's, employee's, or that individual's spouse's nonstate income in a year.

(5) The name of any partnership of which the state officer, candidate, or the employee or that individual's spouse is a member and the nature of the partnership's business.

(6) The name of any corporation (other than a church) of which the state officer, candidate, or the employee or that individual's spouse is an officer or a director and the nature of the corporation's business.

(7) The name of any corporation in which the state officer, candidate, or the employee or that individual's spouse or unemancipated children own stock or stock options having a fair market value in excess of ten thousand dollars ($10,000). However, if the stock is held in a blind trust, the name of the administrator of the trust must be disclosed on the statement instead of the name of the corporation. A time or demand deposit in a financial institution or insurance policy need not be listed.

(8) The name and address of the most recent former employer.

(9) Additional information that the person making the disclosure chooses to include.

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

(d) A person who:

(1) fails to file a statement required by rule or this section in a timely manner; or

(2) files a deficient statement;

upon a majority vote of the commission, is subject to a civil penalty at a rate of not more than ten dollars ($10) for each day the statement remains delinquent or deficient. The maximum penalty under this subsection is one thousand dollars ($1,000).

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

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

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

(1) "Agency" means any executive or administrative department, commission, council, board, bureau, division, service, office,

officer, administration, or other establishment in the executive or administrative branch of the state government not provided for by the constitution. The term "agency" does not include the secretary of state, the ~~auditor of~~ state **comptroller,** the treasurer of state, the lieutenant governor, and the attorney general, nor the departments of which they are, by the statutes first adopted setting out their duties, the administrative heads.

(2) "Reorganization" means:

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

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

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

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

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

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

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

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

(2) That the unit's commercial solar regulation:

(A) includes standards that are not more restrictive, directly or indirectly, than the default standards for commercial solar energy systems set forth in IC 8-1-42;

(B) provides a clear and transparent process for project owners

to identify potential commercial solar project sites;

(C) does not unreasonably eliminate portions of the unit as sites for commercial solar projects;

(D) provides for a fair review and approval process for proposed commercial solar projects, including final approval that cannot be revoked; and

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

(i) for economic development purposes within or near the commercial solar project's footprint; or

(ii) to otherwise benefit residents and businesses within or near the commercial solar project's footprint.

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

(A) the standards and procedural framework set forth in the unit's commercial solar regulation; and

(B) all applicable zoning, land use, and planning regulations;

with respect to any particular commercial solar project that is approved under the unit's commercial solar regulation, for a period of at least ten (10) years, beginning with the start date of the commercial solar project's full commercial operation.

(b) If:

(1) a unit receives certification as a commercial solar energy ready community by the office under this section;

(2) after the unit's certification, a project owner constructs a commercial solar project in the unit; and

(3) the fund is established and there is a sufficient balance in the fund;

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

(c) After:

(1) a unit receives certification as a commercial solar energy

ready community under this section; and

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

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

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

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

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

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

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

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

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

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

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

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

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

(A) the standards and procedural framework set forth in the unit's wind power regulation; and

(B) all applicable zoning, land use, and planning regulations;

with respect to any particular wind power project that is approved under the unit's ~~commercial solar~~ **wind power** regulation, for a period of at least ten (10) years, beginning with the start date of

the wind power project's full commercial operation.

(b) If:

(1) a unit receives certification as a wind energy ready community by the office under this section;

(2) after the unit's certification, a project owner constructs a wind power project in the unit; and

(3) the fund is established and there is a sufficient balance in the fund;

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

(c) After:

(1) a unit receives certification as a wind energy ready community under this section; and

(2) a project owner constructs a wind ~~energy facility~~ **power project** that qualifies the unit to receive the incentive under subsection (b);

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

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

SECTION 40. IC 4-6-2-9, AS AMENDED BY P.L.215-2016, SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9. (a) It shall be the duty of any officer or person from whom the attorney general, or any of the attorney general's deputies or assistants, shall collect or receive money due the state, to

report at once to the ~~auditor of~~ state **comptroller,** on blanks to be furnished by the attorney general, the sum or sums received or collected.

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

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

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

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

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

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

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

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

(1) Keep and state all accounts between the state of Indiana and the United States, any state or territory, or any individual or public

officer of this state indebted to the state or entrusted with the collection, disbursement, or management of any money, funds, or interest arising therefrom, belonging to the state, of every character and description whatsoever, when the money, funds, or interest is derivable from or payable into the state treasury.

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

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

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

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

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

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

(8) Draw warrants on the treasurer of state or authorize disbursement through electronic funds transfer in conformity with IC 4-8.1-2-7 for all money directed by law to be paid out of the treasury to public officers or for any other object whatsoever as the warrants become payable. Every warrant or authorization for electronic funds transfer shall be properly numbered.

(9) Furnish to the governor, on requisition, information in writing upon any subject relating to the duties of the office of the ~~auditor~~

~~of~~ state **comptroller.**

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

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

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

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

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

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

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

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

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

(1) the state board of accounts under IC 5-11-1-2; or

(2) the oversight committee on public records or the Indiana archives and records administration under IC 5-15-5.1-5.

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

(1) is approved by the state board of accounts; and

(2) does not create a hardship for a person that submits the form or report to the ~~auditor of~~ state **comptroller.**

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

(1) enter in a proper book provided for that purpose every warrant or electronic funds transfer the ~~auditor~~ **state comptroller** draws on the treasury:

(A) in the order the ~~auditor~~ **state comptroller** issues the warrant or transfer;

(B) in a manner as to show the date;

(C) in whose favor drawn;

(D) the nature of the claim upon which it is founded; and

(E) with a reference to the law under which it is drawn;

(2) carry the entries into a book of general accounts, under separate and distinct heads; and

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

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

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

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

SECTION 51. IC 4-7-1-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. If any defendant in any such suit, upon the trial, gives any evidence which existed prior to the time of such adjustment and settlement, and which was not produced to ~~such auditor~~ **the state comptroller** at the time of ~~said~~ **the** settlement, such defendant shall be subject to the costs and charges of ~~such~~ **the** suit.

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

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

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

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

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

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

(b) The treasurer of state and the treasurer's deputy treasurers shall each give bond in an amount determined by the ~~auditor of~~ state **comptroller** and the governor. The bond shall be conditioned on the faithful performance of the duties as treasurer of state and deputy treasurer, respectively. The bond must be procured from a surety

company authorized by law to transact business in this state.

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

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

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

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

(d) Notwithstanding any other law, if:

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

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

the ~~auditor of~~ state **comptroller** may elect to authorize an electronic funds transfer method of payment. If authorized by the ~~auditor of~~ state **comptroller,** the treasurer of state may pay money from the state treasury by electronic funds transfer.

(e) With regard to electronic funds transfer, a record of each transfer authorization shall be made by the treasurer of state immediately following the authorization and shall be made in a form which

conforms to accounting systems approved by the state board of accounts.

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

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

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

(1) as a condition to receiving federal aid, state warrants or checks must have been issued, cashed, or presented to a bank or the treasurer of state before the federal money can be drawn and deposited in the state treasury;

(2) appropriate estimated revenue or federal aid receivable entries are recorded; and

(3) a timely federal reimbursement has been requested.

SECTION 59. IC 4-8.1-2-13, AS AMENDED BY P.L.215-2016, SECTION 63, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 13. Any embezzlement or breach of trust on the part of the treasurer of state shall be immediately reported to the governor by the person discovering the embezzlement or breach of trust. The governor and the ~~auditor~~ **state comptroller** shall make a careful examination to see if the embezzlement or breach of trust has occurred, and if it has, cause the treasurer of state to be arrested. After the arrest of the treasurer of state the governor shall appoint a deputy treasurer of state, who shall qualify and give bond as required for the treasurer of state and who shall be given exclusive control of the state treasury. The deputy treasurer has the powers and duties of and is subject to the liabilities of the treasurer of state until the treasurer of state is acquitted or the treasurer of state's successor is elected and

qualified.

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

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

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

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

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

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

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

(c) An order by the board to make a transfer under this section is sufficient authority for the making of appropriate entries showing the transfer on the books of the ~~auditor of~~ state **comptroller** and treasurer of state.

(d) The authority given the board under this section to make transfers does not apply to trust funds. For the purposes of this section, "trust fund" means a fund which by the constitution or by statute has

been designated as a trust fund or a fund which has been determined by the board to be a trust fund.

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

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

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

(2) the reason for the transfer.

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

SECTION 65. IC 4-10-11-4, AS AMENDED BY P.L.215-2016, SECTION 64, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. The ~~auditor of~~ state **comptroller** is authorized and empowered, where the provisions of sections 1, 2, and 3 of this chapter are not literally and specifically followed, and where the terms of the appropriation act have been violated, to refuse issue of warrants, and if, in the examination of vouchers rendered by any departments of state government, any violations of any sections 1, 2, and 3 of this chapter are found to have been made where warrant has been issued, then the ~~auditor of~~ state **comptroller** shall charge back to the proper department the deficient vouchers, and refuse further issue of warrants until the state has been given the proper credit for the amounts held to be irregular and void.

SECTION 66. IC 4-10-12-1 IS AMENDED TO READ AS

FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. Where an appropriation is made to any officer or department of state government for a specific employment or purpose, itemized vouchers showing the proper expenditure of the appropriation for the purpose named shall be made to the ~~auditor of~~ state **comptroller** before a warrant covering the amount due can be drawn on the treasurer of state.

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

(1) Education.
(2) Welfare.
(3) Highway.
(4) Health.
(5) Natural resources.
(6) Public safety.
(7) General governmental.
(8) Hospital and state institutions.
(9) Correction, parole, and probation.

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

SECTION 68. IC 4-10-15-1, AS AMENDED BY P.L.215-2016, SECTION 67, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. Whenever there shall be a failure at any regular biennial session of the general assembly to pass an appropriation bill or bills, making appropriations for the objects and purposes hereinafter mentioned, it shall be lawful for the governor, secretary, and treasurer of state, until appropriations shall be made by the legislature, to direct the ~~auditor of~~ state **comptroller** to draw the ~~auditor of state's~~ **state comptroller's** warrants on the state treasury for the sums as they may, from time to time, decide to be necessary for the purposes respectively, not exceeding the amounts appropriated for the same objects respectively by the last preceding appropriations which shall have been made by the general assembly; and to pay the warrants as may, from time to time, be drawn and presented, a sufficient sum of money is

appropriated.

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

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

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

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

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

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

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

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

(1) The implicit price deflator for the gross domestic product.

(2) State personal income.

"Economic growth initiative" means:

(1) the construction, extension, or completion of sewerlines, waterlines, streets, sidewalks, bridges, roads, highways, public ways, and any other infrastructure improvements;

(2) the leasing or purchase of land and any site improvements to land;

(3) the construction, leasing, or purchase of buildings or other structures;

(4) the rehabilitation, renovation, or enlargement of buildings or other structures;

(5) the leasing or purchase of machinery, equipment, or furnishings; or

(6) the training or retraining of employees whose jobs will be

created or retained as a result of the initiative.

"Fund" means the counter-cyclical revenue and economic stabilization fund established under this chapter.

"General fund revenue" means all general purpose tax revenue and other unrestricted general purpose revenue of the state, including federal revenue sharing monies, credited to the state general fund and from which appropriations may be made.

"Implicit price deflator for the gross domestic product" means the implicit price deflator for the gross domestic product, or its closest equivalent, which is available from the bureau.

"Political subdivision" has the meaning set forth in IC 36-1-2-13.

"Qualified economic growth initiative" means an economic growth initiative that is:

(1) proposed by or on behalf of a political subdivision to promote economic growth, including the creation or retention of jobs or the infrastructure necessary to create or retain jobs;

(2) supported by a financing plan by or on behalf of the political subdivision in an amount at least equal to the proposed amount of the grant under section 15 of this chapter; and

(3) estimated to cost not less than twelve million five hundred thousand dollars ($12,500,000).

"Reporting period" refers to a period of twelve (12) consecutive months.

"State personal income" means state personal income as that term is defined by the bureau.

"Total state general fund revenue" for a particular state fiscal year means the amount of that revenue for the particular state fiscal year as finally determined by the ~~auditor of~~ state **comptroller.**

"Transfer payments" means current personal transfer receipts as that term is defined by the bureau.

SECTION 70. IC 4-10-18-5, AS AMENDED BY P.L.215-2016, SECTION 68, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) As soon as the ~~auditor of~~ state **comptroller** makes a final determination of the amount of total state general fund revenues for a particular state fiscal year, the ~~auditor of~~ state **comptroller** shall certify that amount to the budget director.

(b) As soon as possible after receiving the certification from the ~~auditor of~~ state **comptroller** under subsection (a), the budget director shall determine the amount, if any, that is appropriated into or out of the fund under section 4 of this chapter. If an appropriation is made into the fund under section 4 of this chapter, the budget director shall immediately certify that amount to the treasurer of state. If an

appropriation is made out of the fund under section 4 of this chapter, the budget director shall certify to the treasurer of state an amount equal to the part of the appropriation, if any, by which the general fund general operating budget, for the state fiscal year for which the appropriation is made, exceeds the budget director's estimate of the total general fund revenues for that same state fiscal year. The budget director shall make the certification or certifications of money to be transferred out of the fund at the time or times that the budget director determines the general fund general operating budget would exceed the total estimated state general fund revenues.

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

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

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

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

SECTION 72. IC 4-10-18-10, AS AMENDED BY P.L.178-2022(ts), SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. (a) The state board of finance may lend money from the fund to entities listed in subsections (e) through (k) for the purposes specified in those subsections.

(b) An entity must apply for the loan before May 1, 1989, in a form approved by the state board of finance. As part of the application, the

entity shall submit a plan for its use of the loan proceeds and for the repayment of the loan. Within sixty (60) days after receipt of each application, the board shall meet to consider the application and to review its accuracy and completeness and to determine the need for the loan. The board shall authorize a loan to an entity that makes an application if the board approves its accuracy and completeness and determines that there is a need for the loan and an adequate method of repayment.

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

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

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

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

(A) five percent (5%); or

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

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

(5) Any other conditions specified by the board.

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

(e) A loan under this section may be made to a city located in a county having a population of more than twenty-six thousand four hundred seventy (26,470) and less than twenty-seven thousand (27,000) for the city's waterworks facility. The amount of the loan may not exceed one million six hundred thousand dollars ($1,600,000).

(f) As used in this subsection, "corridor" means the strip of land in Indiana abutting Lake Michigan and the tributaries of Lake Michigan. A loan under this section may be made to a city the territory of which

is included in part within the Lake Michigan corridor for a marina development project. The maximum amount of loans available for all cities that are eligible for a loan under this subsection is eight million six hundred thousand dollars ($8,600,000).

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

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

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

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

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

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

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

SECTION 73. IC 4-11-2-1, AS AMENDED BY P.L.215-2016,

SECTION 72, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. (a) In all cases where lands in this state have been mortgaged to the state of Indiana, or to trustees or to custodians of the funds hereinafter named, or to the officers having had control and management prior to January 1, 1900, to secure the loans of the Indianapolis funds, the bank tax fund, the treasury fund, the congressional fund, the saline fund, the sinking fund, the state surplus revenue fund, the county surplus fund, the state university fund, the college fund, the seminary fund, the permanent endowment fund and all other state trust funds of this state, except the common school fund, and the loans have been paid and not released, or not legally and properly released of record, or, having been released, the releases have been lost before being recorded in the proper recorder's office, the ~~auditor of~~ state **comptroller** of the state of Indiana is authorized and directed to execute a release of the mortgage under the ~~auditor of state's~~ **state comptroller's** hand and the seal of the ~~auditor of state's~~ **state comptroller's** office.

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

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

SECTION 75. IC 4-12-1-12, AS AMENDED BY P.L.205-2013, SECTION 63, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 12. (a) Within forty-five (45) days following the adjournment of the regular session of the general assembly, the budget agency shall examine the acts of such general assembly and, with the aid of its own records and those of the budget committee, shall prepare a complete list of all appropriations made by law for the budget period

beginning on July 1 following such regular session, or so made for such other period as is provided in the appropriation. While such list is being made by it the budget agency shall review and analyze the fiscal status and affairs of the state as affected by such appropriations. A written report thereof shall be made and signed by the budget director and shall be transmitted to the governor and the ~~auditor of~~ state **comptroller.** The report shall be transmitted in an electronic format under IC 5-14-6 to the general assembly.

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

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

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

(e) The budget agency may transfer, assign, and reassign any appropriation or appropriations, or parts of them, excepting those appropriations made to the Indiana state teacher's retirement fund established by IC 5-10.4-2, made for one (1) specific use or purpose to another use or purpose of the agency of state to which the appropriation is made, but only when the uses and purposes to which the funds transferred, assigned and reassigned are uses and purposes the agency of state is by law required or authorized to perform. No transfer may be made as in this subsection authorized unless upon the request of and with the consent of the agency of state whose appropriations are involved. Except to the extent otherwise specifically provided, every appropriation made and hereafter made and provided for any specific use or purpose of an agency of the state is and shall be construed to be an appropriation to the agency, for all other necessary and lawful uses and purposes of the agency, subject to the aforesaid request and consent of the agency and concurrence of the budget agency. Whenever the budget agency makes a determination to transfer, assign, or reassign any appropriation or appropriations or parts of them from one

(1) dedicated fund to another or to the state general fund, the budget agency shall notify the budget committee within thirty (30) days and state the reason for the transfer.

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

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

(b) Except as to officers and employees of state educational institutions, the executive secretary of the governor, the administrative assistants to the governor, the elected officials, and persons whose salaries or compensation are fixed by the governor pursuant to law, the annual compensation of all persons employed by agencies of the state shall be subject to the approval of the budget agency. Except as otherwise provided by IC 4-15-2.2, the budget agency shall establish classifications and schedules for fixing compensation, salaries, and wages of all classes and types of employees of any state agency or state agencies, and any and all other such classifications affecting compensation as the budget agency shall deem necessary or desirable. The classifications and schedules thus established shall be filed in the office of the budget agency. Requests by an appointing authority for salary and wage adjustments or personal service payments coming within such classifications and schedules shall become effective when approved by, and upon the terms of approval fixed by, the budget

agency. All personnel requests pertaining to the staffing of programs or agencies supported in whole or in part by federal funds are subject to review and approval by the state personnel department under IC 4-15-2.2.

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

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

(1) a state educational institution; or

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

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

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

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

(1) The judicial department of the state.

(2) The general assembly, the legislative services agency, or any other entity of the legislative department of the state.

(3) The attorney general.

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

(5) The secretary of state.

(6) The treasurer of state.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(c) The account consists of the following:

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

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

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

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

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

(f) The budget agency shall administer the account. Whenever the budget director makes a determination under subsection (b)(1) or (b)(2), the budget agency shall notify the ~~auditor of~~ state **comptroller** of the amount from the account to be used for state tuition support distributions. The ~~auditor of~~ state **comptroller** shall transfer the amount from the account to the state general fund. The amount transferred may be used only for the purposes of making state tuition support distributions under IC 20-43. If the amount is transferred under

subsection (b)(1), the amount shall be repaid to the account from the state general fund before the end of the state fiscal year in which the transfer is made.

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

(1) The children's health insurance program established under IC 12-17.6.

(2) Cancer detection tests and cancer education programs.

(3) Heart disease and stroke education programs.

(4) Assisting community health centers in providing:

(A) vaccinations against communicable diseases, with an emphasis on service to youth and senior citizens;

(B) health care services and preventive measures that address the special health care needs of minorities (as defined in IC 16-46-6-2); and

(C) health care services and preventive measures in rural areas.

(5) Promoting health and wellness activities.

(6) Encouraging the prevention of disease, particularly tobacco related diseases.

(7) Addressing the special health care needs of those who suffer most from tobacco related diseases, including end of life and long term care alternatives.

(8) Addressing minority health disparities.

(9) Addressing the impact of tobacco related diseases, particularly on minorities and females.

(10) Promoting community based health care, particularly in areas with a high percentage of underserved citizens, including individuals with disabilities, or with a shortage of health care professionals.

(11) Enhancing local health department services.

(12) Expanding community based minority health infrastructure.

(13) Other purposes recommended by the Indiana department of health.

SECTION 81. IC 4-12-18-4, AS AMENDED BY P.L.174-2022, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JULY 1, 2024]: Sec. 4. (a) There is created the economic stimulus fund. Within the economic stimulus fund the ~~auditor of~~ state **comptroller** shall create a separate account for each separate federal stimulus legislation enacted. All discretionary funds received by the state must be deposited in the corresponding account within the economic stimulus fund unless prohibited by federal law.

(b) The economic stimulus fund is separate from the state general fund and all other state funds and accounts.

(c) For purposes of SECTION 26 of P.L.165-2021, "deposit" means to comply with the purposes, eligible uses, and stipulations of the statutory fund referenced unless federal law or regulations conflict with the statutory fund purposes, eligible uses, and stipulations.

SECTION 82. IC 4-13-1.3-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) The department shall do the following:

(1) Act as the purchasing agent for state agencies under IC 5-22.

(2) Purchase or supervise the purchase of all supplies and services for state agencies.

(3) Exercise general supervision over all inventories of supplies retained by state agencies.

(4) Establish and maintain programs for the inspection, testing, and acceptance of supplies and services purchased for state agencies.

(5) Cooperate with the budget agency and the ~~auditor of~~ state **comptroller** in the preparation of statistical data concerning the purchase, usage, and disposition of all supplies and services. In preparing reports under this subdivision, the department may require state agencies to submit reports concerning usage, needs, and inventory.

(b) The department may do the following:

(1) Delegate its authority to a state agency.

(2) Enter into an agreement with a political subdivision under IC 36-1-7, to make purchases for the political subdivision.

SECTION 83. IC 4-13-2-4, AS AMENDED BY P.L.215-2016, SECTION 79, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. The ~~auditor of~~ state **comptroller** shall be director of auditing by virtue of the ~~auditor of state's~~ **state comptroller's** office as ~~auditor of~~ state **comptroller.**

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

and duties respecting all agencies of the state:

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

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

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

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

(2) Examine every receipt, account, bill, claim, refund, and demand against the state arising from activities carried on by agencies of the state, approve each legal, correct, and proper claim, designate the account to be charged therefor, and issue the ~~auditor's~~ **state comptroller's** warrant in payment thereof. The ~~auditor of~~ state **comptroller** may authorize the disbursement through electronic funds transfer in conformity with IC 4-8.1-2-7. All warrants and electronic funds transfers shall be payable to the vendor or claimant and in no instance shall the ~~auditor~~ **state comptroller** issue any warrant or make any electronic funds transfer payable to an officer or agency in payment of several claims where the officer is to distribute or pay to the several claimants the amount due, except in the case of special disbursement officers as provided for in this chapter. However, the ~~auditor of~~ state **comptroller** shall not be required to audit claims for any refunds made pursuant to IC 6-6-1.1 and IC 6-6-2.5.

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

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

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

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

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

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

(1) has a contract with the state; and

(2) is entitled to payment under that contract;

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

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

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

(1) the ~~auditor~~ **state comptroller** complies with the procedures described in subsection (c); and

(2) funds are appropriated and available to pay the warrant or electronic funds transfer.

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

(1) not preaudit a payment; and

(2) process the payment with the state agency authorizing the payment.

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

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

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

(1) bidding on a contract to be awarded under this chapter; or

(2) a contractor or a subcontractor under this chapter.

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

(1) the bidder provides to the department of administration a statement from the department of state revenue that the bidder's delinquent tax liability has been satisfied; or

(2) the department of administration receives a notice from the commissioner of the department of state revenue under IC 6-8.1-8-2(k).

(c) The department of state revenue may notify:

(1) the department of administration; and

(2) the ~~auditor of~~ state **comptroller;**

that a contractor or subcontractor under this chapter is on the most recent tax warrant list, including the amount owed in delinquent taxes. The ~~auditor of~~ state **comptroller** shall deduct from the contractor's or subcontractor's payment the amount owed in delinquent taxes. The ~~auditor of~~ state **comptroller** shall remit this amount to the department of state revenue and pay the remaining balance to the contractor or subcontractor.

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

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

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

(1) state the reason for requesting the waiver; and

(2) sign and verify the waiver form.

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

(1) The person does not currently have a savings or checking account and is unable to establish such an account within the geographic area of the person's primary business location without payment of a service fee. The person must submit with the waiver request a written statement by the person's financial institution of the person's inability to establish an account without the payment of a fee.

(2) The person's primary business location is too remote to have access to a financial institution where a direct deposit can be made.

(3) The person's financial institution is unable to accept an electronic deposit or withdrawal. The person must submit with the waiver request a written statement by the person's financial institution that the financial institution is unable to accept an electronic deposit or withdrawal.

(4) The ~~auditor of~~ state **comptroller** determines that the facts of the particular case warrant a waiver of the requirement of subsection (a).

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

(e) A contract entered into by the state must contain a provision

under which the person contracting with the state specifically authorizes the ~~auditor of~~ state **comptroller** to make all payments to the person by direct deposit by electronic funds transfer, subject to the waiver provisions of subsection (d).

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

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

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

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

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

(2) the estimate contained in the request for allotment shall have been approved, increased, or decreased by the budget director and funds allotted as provided.

The form of a request for allotment, including a request by hand, mail,

facsimile transmission, or other electronic transmission, shall be prescribed by the budget agency with the approval of the ~~auditor of~~ state **comptroller** and shall be submitted to them at least twenty-five (25) days prior to the beginning of the allotment period.

(d) Each request for allotment shall be reviewed by the budget agency and respective amounts shall be allotted for expenditure if:

(1) the estimate is within the terms of the appropriation as to amount and purpose, having due regard for the probable future needs of the state agency for the remainder of the fiscal year or other term for which the appropriation was made; and

(2) the agency contemplates expenditure of the allotment during the period.

Otherwise the budget agency shall modify the estimate to conform with the terms of the appropriation and the prospective needs of the state agency, and shall reduce the amount to be allotted accordingly. The budget agency shall act promptly upon all requests for allotment and shall notify every state agency of its allotments at least five (5) days before the beginning of each allotment period. The total amount allotted to any agency for the fiscal year or other term for which the appropriation was made shall not exceed the amount appropriated for the year or term.

(e) The budget director shall also have authority at any time to modify or amend any allotment previously made by the budget director.

(f) In case the budget director shall discover at any time that:

(1) the probable receipts from taxes or other sources for any fund will be less than were anticipated; and

(2) as a consequence the amount available for the remainder of the term of the appropriation or for any allotment period will be less than the amount estimated or allotted;

the budget director shall, with the approval of the governor, and after notice to the state agency or agencies concerned, reduce the amount or amounts allotted or to be allotted to prevent a deficit.

(g) The budget agency shall promptly transmit records of all allotments and modifications to the ~~auditor of~~ state **comptroller.**

(h) The ~~auditor of~~ state **comptroller** shall maintain as a part of the central accounting system for the state, as provided, records showing at all times, by funds, accounts, and other pertinent classifications, the amounts appropriated, the estimated revenues, the actual revenues or receipts; the amounts allotted and available for expenditure, the total expenditures, the unliquidated obligations, actual balances on hand, and the unencumbered balances of the allotments for each state agency.

(i) No payment shall be made from any fund, allotment, or

appropriation unless the ~~auditor of~~ state **comptroller** shall first certify that there is a sufficient unencumbered balance in the fund, allotment, or appropriation, after taking into consideration all previous expenditures to meet the same. In the case of an obligation to be paid from federal funds, a notice of a federal grant award shall be considered an appropriation against which obligations may be incurred, funds may be allotted, and encumbrances may be made.

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

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

(b) Except as otherwise expressly provided by law, the provisions of this section shall apply to every appropriation of a stated sum for a specified purpose or purposes made from the general revenue fund, but shall not, unless expressly so provided by law, apply to any fund or balance of a fund derived wholly or partly from special taxes, fees, earnings, fines, federal grants, or other sources which are by law appropriated for special purposes by standing, continuing, rotary, or

revolving appropriations.

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

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

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

(1) War surplus property.

(2) Property purchased or leased from the United States government or its agencies.

(3) Dues and subscriptions.

(4) License fees.

(5) Insurance premiums.

(6) Utility connection charges.

(7) Federal grant programs where advance funding is not prohibited and, except as provided in subsection (i), the contracting party posts sufficient security to cover the amount advanced.

(8) Grants of state funds authorized by statute.

(9) Employee expense vouchers.

(10) Beneficiary payments to the administrator of a program of self-insurance.

(11) Services, supplies, materials, or equipment to be received from an agency or from a body corporate and politic.

(12) Expenses for the operation of offices that represent the state under contracts with the Indiana economic development corporation and that are located outside Indiana.

(13) Services, supplies, materials, or equipment to be used for more than one (1) year under a discounted contractual arrangement funded through a designated leasing entity.

(14) Maintenance of equipment and maintenance of software if there are appropriate contractual safeguards for refunds as determined by the budget agency.

(15) Exhibits, artifacts, specimens, or other unique items of cultural or historical value or interest purchased by the state museum.

(c) Any agency and any state educational institution may make advance payments to its employees for duly accountable expenses exceeding ten dollars ($10) incurred through travel approved by:

(1) the employee's respective agency director, in the case of an agency; and

(2) a duly authorized person, in the case of any state educational institution.

(d) The ~~auditor of~~ state **comptroller** may, with the approval of the budget agency and of the commissioner of the Indiana department of administration:

(1) appoint a special disbursing officer for any agency or group of agencies whenever it is necessary or expedient that a special record be kept of a particular class of disbursements or when disbursements are made from a special fund; and

(2) approve advances to the special disbursing officer or officers from any available appropriation for the purpose.

(e) The ~~auditor of~~ state **comptroller** shall issue the ~~auditor's~~ **state comptroller's** warrant to the special disbursing officer to be disbursed by the disbursing officer as provided in this section. Special disbursing officers shall in no event make disbursements or payments for supplies or current operating expenses of any agency or for contractual services or equipment not purchased or contracted for in accordance with this chapter and IC 5-22. No special disbursing officer shall be appointed and no money shall be advanced until procedures covering the operations of special disbursing officers have been adopted by the Indiana department of administration and approved by the budget agency. These procedures must include the following provisions:

(1) Provisions establishing the authorized levels of special disbursing officer accounts and establishing the maximum amount which may be expended on a single purchase from special disbursing officer funds without prior approval.

(2) Provisions requiring that each time a special disbursing officer makes an accounting to the ~~auditor of~~ state **comptroller** of the expenditure of the advanced funds, the ~~auditor of~~ state **comptroller** shall request that the Indiana department of administration review the accounting for compliance with IC 5-22.

(3) A provision that, unless otherwise approved by the commissioner of the Indiana department of administration, the

special disbursing officer must be the same individual as the procurements agent under IC 4-13-1.3-5.

(4) A provision that each disbursing officer be trained by the Indiana department of administration in the proper handling of money advanced to the officer under this section.

(f) The commissioner of the Indiana department of administration shall cite in a letter to the special disbursing officer the exact purpose or purposes for which the money advanced may be expended.

(g) A special disbursing officer may issue a check to a person without requiring a certification under IC 5-11-10-1 if the officer:

(1) is authorized to make the disbursement; and

(2) complies with procedures adopted by the state board of accounts to govern the issuance of checks under this subsection.

(h) A special disbursing officer is not personally liable for a check issued under subsection (g) if:

(1) the officer complies with the procedures described in subsection (g); and

(2) funds are appropriated and available to pay the warrant.

(i) For contracts entered into between the department of workforce development or the Indiana commission for career and technical education and:

(1) a school corporation (as defined in IC 20-18-2-16); or

(2) a state educational institution;

the contracting parties are not required to post security to cover the amount advanced.

SECTION 92. IC 4-13-2-24, AS AMENDED BY P.L.215-2016, SECTION 82, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 24. All rights, powers, and duties of preauditing and accounting for the financial transactions and activities of all state agencies vested in and conferred upon before March 13, 1947, the auditor of state remain vested in and conferred upon the ~~auditor of~~ state **comptroller.** The ~~auditor of~~ state **comptroller** is authorized to employ professional and clerical assistants as may be necessary to perform the duties imposed upon the ~~auditor of~~ state **comptroller** by this chapter.

SECTION 93. IC 4-13-12.1-12 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 12. (a) At the request of the commissioner, the ~~auditor of~~ state **comptroller** shall establish a trust fund for purposes of holding money received under section 11 of this chapter.

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

(c) The expenses of administering the fund shall be paid from

money in the fund.

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

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

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

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

(2) The state board of accounts.

(3) The attorney general.

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

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

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

(1) The legislative department of state government.

(2) The judicial department of state government.

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

(A) The governor.

(B) The lieutenant governor.

(C) The secretary of state.

(D) The treasurer of state.

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

(F) The attorney general.

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

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

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

(7) The state police department.

(c) This subsection does not apply to a political subdivision, the ports of Indiana (established by IC 8-10-1-3), or the northern Indiana commuter transportation district (established under IC 8-5-15). The chief executive officer of a governmental entity that is exempt from this chapter under subsection (b) may elect to have this chapter apply to all

or a part of the entity's employees by submitting a written notice of the election to the director.

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

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

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

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

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

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

(b) The employee's written request shall authorize in advance the direct deposit by warrant or electronic funds transfer of the employee's earnings each time a payroll warrant or electronic funds transfer is issued on the employee's behalf. The employee's written authorization must designate a financial institution and an account number to which the payment is to be credited. The employee's authorization remains in effect until the employee revokes it in writing.

SECTION 98. IC 4-21.5-3-10, AS AMENDED BY P.L.56-2023, SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JULY 1, 2024]: Sec. 10. (a) An administrative law judge is subject to disqualification for:

(1) bias, prejudice, or interest in the outcome of a proceeding;

(2) failure to dispose of the subject of a proceeding in an orderly and reasonably prompt manner after a written request by a party;

(3) unless waived or extended with the written consent of all parties or for good cause shown, failure to issue an order not later than ninety (90) days after the latest of:

(A) the filing of a motion to dismiss or a motion for summary judgment under section 23 of this chapter that is filed after June 30, 2011;

(B) the conclusion of a hearing that begins after June 30, 2011; or

(C) the completion of any schedule set for briefing or for submittal of proposed findings of fact and conclusions of law for a disposition under clauses (A) or (B); or

(4) any cause for which a judge of a court may be disqualified.

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

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

(1) IC 4-21.5-7-6, if the case is pending in the office of environmental adjudication;

(2) IC 14-10-2-2, if the case is pending before the division of hearings of the natural resources commission; or

(3) subject to subsection (d), any other statute or rule governing qualification to serve an agency other than those described in subdivision (1) or (2).

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

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

~~79(E), or 79(F).~~

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

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

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

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

(b) The ombudsman:

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

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

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

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

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

upon the application that:

(1) the applicant will perfect an appeal for which the transcript is requested;

(2) no other person or party in the proceeding has filed a request for a transcript which transcript would be available to the applicant; and

(3) the applicant lacks sufficient resources, and cannot reasonably obtain sufficient resources, to pay for the transcript.

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

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

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

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

(1) Appropriations from the general assembly.

(2) Repayment proceeds of loans made from the fund.

(3) Gifts and donations.

(4) Money from the solid waste management fund.

(5) Variable recycling fee revenue deposited under IC 13-20.5-2-1.

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

(d) The board may use money in the fund to make loans to assist:

(1) persons in establishing new recycling businesses;

(2) in the expansion of existing recycling businesses; and

(3) manufacturers in retrofitting equipment necessary to reuse or recycle secondary materials.

(e) The board shall establish loan:

(1) amounts;

(2) terms; and

(3) interest rates.

(f) The board may use money in the fund to make grants for research and development projects involving recycling. The board shall establish amounts for grants.

(g) A person, business, or manufacturer that wants a grant or loan from the fund must file an application with the board.

(h) The board shall establish criteria for awarding grants and loans under this section.

(i) To implement the central Indiana waste diversion ~~pilot~~ project as described in IC 13-20-26, the board shall award not more than four million dollars ($4,000,000) in total to applicants chosen to participate in the ~~pilot~~ project based on:

(1) the recommendations of the department of environmental management after conducting an evaluation of the proposals submitted under IC 13-20-26-2; and

(2) the requirements set forth in subsection (j).

(j) In awarding the funds described in subsection (i), the board shall:

(1) consult with the department of environmental management when reviewing the proposals under IC 13-20-26-2;

(2) consider the:

(A) type; and

(B) amount of;

waste that is proposed to be diverted during the ~~pilot~~ project under IC 13-20-26;

(3) consider the potential for productive reuse of the waste that is being diverted based on the information provided in the proposal submitted under IC 13-20-26-2; and

(4) give priority to proposals with the largest amount of waste diversion potential throughout the ~~pilot~~ project under IC 13-20-26.

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

SECTION 102. IC 4-23-6-5, AS AMENDED BY P.L.56-2023,

SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) The powers of the commission shall be as follows:

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

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

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

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

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

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

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

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

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

(A) uniformity;

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

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

All money received by the commission under this subdivision shall be paid to the commission, which shall give a proper receipt for the same, and shall at the end of each month report to the ~~auditor of~~ state **comptroller** the total amount received by it under the provisions of this subsection, from all sources, and shall at the same time, deposit the entire amount of the receipts with the treasurer of state, who shall place them to the credit of a special

fund to be created and known as the forensic sciences commission laboratory expense fund. The commission shall, by its chairperson from time to time, certify to the ~~auditor of~~ state **comptroller** any necessary laboratory expenses incurred by the commission, and the ~~auditor~~ **state comptroller** shall issue the ~~auditor's~~ **state comptroller's** warrant for the same, which shall be paid out of any funds collected and appropriated to the commission. Payments made by the ~~auditor of~~ state **comptroller** from the forensic sciences commission laboratory expense fund shall be limited so as not to exceed the amounts allotted from this fund by the budget committee.

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

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

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

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

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

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

(1) owes an outstanding debt to a state agency;

(2) is on the department of state revenue's most recent tax warrant list; or

(3) owes past due child support collected and paid to a recipient through a court.

(c) Before the payment of a prize of more than five hundred ninety-nine dollars ($599) to a claimant identified under subsection (b), the commission shall deduct the amount of the obligation from the prize money and transmit the deducted amount to the ~~auditor of~~ state

comptroller. The commission shall pay the balance of the prize money to the prize winner after deduction of the obligation. If a prize winner owes multiple obligations subject to offset under this section and the prize is insufficient to cover all obligations, the amount of the prize shall be applied as follows:

(1) First, to the child support obligations past due and owed by the prize winner that are collected and paid to a recipient through a court.

(2) Second, to judgments owed by the prize winner.

(3) Third, to tax liens owed by the prize winner.

(4) Fourth, to unsecured debts owed by the prize winner to a state agency.

Within each of the categories described in subdivisions (1) through (4), the amount and priority of the prize shall be applied in the manner that the ~~auditor of~~ state **comptroller** determines to be appropriate. The commission shall reimburse the ~~auditor of~~ state **comptroller** pursuant to an agreement under IC 4-30-15-5 for the expenses incurred by the ~~auditor of~~ state **comptroller** in carrying out the duties required by this section.

SECTION 104. IC 4-30-15-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. The commission shall cooperate with the treasurer of state and the ~~auditor of~~ state **comptroller** by giving employees designated by the treasurer and ~~auditor~~ **state comptroller** access to facilities of the commission for the purpose of efficient compliance with the treasurer's and ~~auditor's~~ **state comptroller's** respective responsibilities.

SECTION 105. IC 4-30-17-3, AS AMENDED BY P.L.108-2019, SECTION 61, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. There is established the lottery surplus fund to receive deposits of surplus lottery revenues collected under this article. The fund shall be administered by the treasurer of state. The treasurer of state shall invest the money in the fund that is not needed to meet the obligations of the fund in the same manner as other public funds are invested. The ~~auditor of~~ state **comptroller** shall transfer the balance in the fund at the end of a state fiscal year to the state general fund.

SECTION 106. IC 4-30-17-3.5, AS AMENDED BY P.L.108-2019, SECTION 63, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3.5. (a) Before the twenty-fifth day of the month, the ~~auditor of~~ state **comptroller** shall transfer from the lottery surplus fund to the state general fund motor vehicle excise tax replacement account nineteen million seven hundred one thousand three hundred forty-four dollars ($19,701,344) per month.

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

(1) the amount that subsection (a) requires the ~~auditor of~~ state **comptroller** to distribute from the lottery surplus fund to the state general fund motor vehicle excise tax replacement account; and

(2) the amount that is available for distribution from the lottery surplus fund to the state general fund motor vehicle excise tax replacement account.

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

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

(1) Fifty percent (50%) of the amounts received shall be deposited in the livestock industry promotion and development fund established by IC 15-11-5-4.

(2) Fifty percent (50%) of the amounts received shall be distributed to the state fair commission for use in any activity that the commission is authorized to carry out under IC 15-13-3.

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

SECTION 108. IC 4-31-11-13, AS AMENDED BY P.L.217-2017, SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 13. The ~~auditor of~~ state **comptroller** and treasurer of state shall make payments from the development funds upon order of the commission. Money in each fund is continuously appropriated to make these payments. However, the ~~auditor of~~ state **comptroller** and treasurer of state may not transfer money from one (1) development fund to another development fund.

SECTION 109. IC 4-33-13-5, AS AMENDED BY P.L.201-2023, SECTION 76, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JULY 1, 2024]: Sec. 5. (a) This subsection does not apply to tax revenue remitted by an operating agent operating a riverboat in a historic hotel district. Excluding funds that are appropriated in the biennial budget act from the state gaming fund to the commission for purposes of administering this article, each month the ~~auditor of~~ state **comptroller** shall distribute the tax revenue deposited in the state gaming fund under this chapter to the following:

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

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

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

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

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

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

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

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

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

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

(ii) a city located in Lake County; or

(iii) Terre Haute; or

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

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

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

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

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

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

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

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

(ii) in any part of a state fiscal year in which the operating agent has received at least one hundred million dollars ($100,000,000) of adjusted gross receipts;

the amount described in this clause shall be paid to the state general fund for the remainder of the state fiscal year.

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

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

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

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

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

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

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

(E) Five and three-tenths percent (5.3%) shall be distributed quarterly to the county treasurer of Crawford County for appropriation by the county fiscal body after receiving a recommendation from the county executive. The county fiscal body for the receiving county shall provide for the distribution

of the money received under this clause to one (1) or more taxing units (as defined in IC 6-1.1-1-21) in the county under a formula established by the county fiscal body after receiving a recommendation from the county executive.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(1) To reduce the property tax levy of the city, town, or county for a particular year (a property tax reduction under this subdivision does not reduce the maximum levy of the city, town, or county under IC 6-1.1-18.5).

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

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

(4) For police and fire pensions.

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

(f) This subsection does not apply to an inland casino operating in Vigo County. Before July 15 of each year, the ~~auditor of~~ state **comptroller** shall determine the total amount of money distributed to an entity under IC 4-33-12-6 or IC 4-33-12-8 during the preceding state fiscal year. If the ~~auditor of~~ state **comptroller** determines that the total amount of money distributed to an entity under IC 4-33-12-6 or IC 4-33-12-8 during the preceding state fiscal year was less than the entity's base year revenue (as determined under IC 4-33-12-9), the ~~auditor of~~ state **comptroller** shall make a supplemental distribution to the entity from taxes collected under this chapter and deposited into the state general fund. Except as provided in subsection (h), the amount of an entity's supplemental distribution is equal to:

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

(2) the sum of:

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

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

(g) This subsection applies only to Marion County. The county auditor shall distribute the money received by the county under subsection (d) as follows:

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

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

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

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

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

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

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

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

(B) the result of:

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

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

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

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

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

(2) the difference, if any, between:

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

(B) the amount of admissions taxes constructively received by

the unit in the previous state fiscal year.

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

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

(1) must be paid to the fiscal officer of the political subdivision and may be deposited in the political subdivision's general fund (in the case of a school corporation, the school corporation may deposit the money into either the education fund (IC 20-40-2) or the operations fund (IC 20-40-18)) or riverboat fund established under IC 36-1-8-9, or both;

(2) may not be used to reduce the maximum levy under IC 6-1.1-18.5 of a county, city, or town or the maximum tax rate of a school corporation, but, except as provided in subsection (b)(3)(B), may be used at the discretion of the political subdivision to reduce the property tax levy of the county, city, or town for a particular year;

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

(4) is considered miscellaneous revenue.

Money distributed under subsection (b)(3)(B) must be used for the purposes specified in subsection (b)(3)(B).

(k) After June 30, 2020, the amount of wagering taxes that would otherwise be distributed to South Bend under subsection (d) shall be deposited as being received from all riverboats whose supplemental wagering tax, as calculated under IC 4-33-12-1.5(b), is over three and five-tenths percent (3.5%). The amount deposited under this subsection, in each riverboat's account, is proportionate to the supplemental wagering tax received from that riverboat under IC 4-33-12-1.5 in the month of July. The amount deposited under this subsection must be distributed in the same manner as the supplemental wagering tax collected under IC 4-33-12-1.5. This subsection expires June 30, 2021.

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

SECTION 110. IC 4-33-13-5.3, AS ADDED BY P.L.293-2019, SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5.3. (a) This section applies to each of the first

four (4) full state fiscal years beginning after a licensed owner begins gaming operations under IC 4-33-6-4.5.

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

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

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

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

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

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

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

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

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

(g) The ~~auditor of~~ state **comptroller** may not deduct from the amounts payable under section 5(a)(2) of this chapter to Gary in a particular state fiscal year an amount greater than the difference between the amount payable to Gary under section 5(a)(2) of this chapter and the base year revenue determined for Gary under subsection (c). If the total amount of the supplemental payments determined for qualified cities exceeds the amount that may be deducted under this section, the amount paid to each qualified city

entitled to a supplemental payment must be determined under STEP FOUR the following formula:

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

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

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

(A) the STEP ONE result for the qualified city; divided by

(B) the STEP TWO result.

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

(A) the STEP THREE quotient; multiplied by

(B) the maximum amount that may be deducted from the amounts payable under section 5(a)(2) of this chapter for Gary.

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

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

(A) Fifty percent (50%) to the fiscal officer of the town of French Lick.

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

(2) Fourteen and eight-tenths percent (14.8%) to the county treasurer of Orange County for distribution among the school corporations in the county. The governing bodies for the school corporations in the county shall provide a formula for the distribution of the money received under this subdivision among the school corporations by joint resolution adopted by the governing body of each of the school corporations in the county. Money received by a school corporation under this subdivision must be used to improve the educational attainment of students

enrolled in the school corporation receiving the money. Not later than the first regular meeting in the school year of a governing body of a school corporation receiving a distribution under this subdivision, the superintendent of the school corporation shall submit to the governing body a report describing the purposes for which the receipts under this subdivision were used and the improvements in educational attainment realized through the use of the money. The report is a public record.

(3) Thirteen and one-tenth percent (13.1%) to the county treasurer of Orange County.

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

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

(6) Six and thirty-five hundredths percent (6.35%) to the fiscal officer of the town of Paoli.

(7) Six and thirty-five hundredths percent (6.35%) to the fiscal officer of the town of Orleans.

(8) Twenty-six and four-tenths percent (26.4%) to the Indiana economic development corporation for transfer as follows:

(A) Ten percent (10%) of the amount transferred under this subdivision in each calendar year shall be transferred to the South Central Indiana Regional Economic Development Corporation or a successor entity or partnership for economic development for the purpose of recruiting new business to Orange County and promoting the retention and expansion of existing businesses in Orange County.

(B) The remainder of the amount transferred under this subdivision in each calendar year shall be transferred to Radius Indiana or a successor regional entity or partnership for the development and implementation of a regional economic

development strategy to assist the residents of Orange County and the counties contiguous to Orange County in improving their quality of life and to help promote successful and sustainable communities.

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

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

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

(b) Notwithstanding any other law, a participant may issue and sell notes, the principal and accrued interest on which shall be paid with proceeds from the issuance of bonds or other available money at the time the notes are due. The notes must be issued under a resolution or ordinance and the proceeds must be used to carry out the purposes allowed by the program.

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

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

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

(1) in the amounts; and

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

that are agreed to by the participant and the authority.

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

(1) valid and binding obligations of the participant;

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

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

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

(1) provisions of this section; or

(2) actual issuance by a participant of notes under subsection (b);

do not relieve the participant of the obligation to comply with the statutory requirements for the issuance of bonds.

SECTION 114. IC 5-1.2-4-37.5, AS ADDED BY P.L.125-2023, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 37.5. (a) The public finance director shall prepare an annual report that provides information on the programs of the authority under which the drinking water in schools, preschools, and child care facilities is tested for the presence of lead.

(b) The report required by this section:

(1) must provide information on:

(A) the number of schools, preschools, and child care facilities

in which the drinking water has been tested for the presence of lead under a program of the authority;

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

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

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

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

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

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

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

(3) For a special taxing district, upon certification by the ~~auditor of~~ state **comptroller** after a sixty (60) day written notice to the special taxing district, the auditor of each county containing land within the special taxing district shall withhold collected tax money for the special taxing district and remit the withheld tax money to the ~~auditor of~~ state **comptroller.** The ~~auditor of~~ state **comptroller** shall make a payment to the flood control fund in the name of the special taxing district. Upon elimination of the delinquency payment, the ~~auditor of~~ state **comptroller** shall certify the fact to the auditors of the counties involved and any additional withheld tax money shall be released to the special taxing district.

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

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

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

(d) The fund consists of the following:

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

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

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

(4) Proceeds of the sale of:

(A) gifts to the fund; and

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

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

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

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

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

(h) All:

(1) money accruing to the fund; and

(2) money allotted to the state under federal law for the purposes of the fund;

is continuously appropriated for the purposes specified in this chapter.

SECTION 117. IC 5-1.2-14.5-3, AS ADDED BY P.L.154-2021, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) The water infrastructure grant fund is established as a source of money for grants, loans, and other financial assistance to, or for the benefit of, participants in the program.

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

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

(d) The fund consists of the following:

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

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

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

(4) Proceeds of the sale of gifts to the fund.

(5) Repayments of loans and other financial assistance from the fund.

(e) Fees and other amounts received by the state pursuant to law concerning the funding of the water infrastructure grant fund shall be paid by the treasurer of state to the authority upon the authority's request with warrants issued by the ~~auditor of~~ state **comptroller** and deposited in the fund.

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

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

(h) All:

(1) money accruing to the fund; and

(2) money allotted to the state under federal law for the purposes of the fund;

is continuously appropriated for the purposes specified in this chapter.

SECTION 118. IC 5-1.5-8-5.1, AS AMENDED BY P.L.156-2020, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5.1. (a) The following definitions apply

throughout this section:

(1) "Assignment agreement" means an agreement between a qualified entity and the issuing entity for the conveyance of all or part of any revenues or taxes received by the qualified entity from a disbursement agent.

(2) "Conveyance" means an assignment, sale, transfer, or other conveyance.

(3) "Deposit account" means a designated escrow account established by the issuing entity at a trust company or bank having trust powers for the deposit of transferred receipts under an assignment agreement.

(4) "Disbursement agent" means a state disbursement agent or local disbursement agent.

(5) "Issuing entity" means:

(A) the bank;

(B) a corporation, trust, or other entity that has been established by the bank for the limited purpose of issuing obligations for the benefit of the bank and any qualified entity; or

(C) a bank or trust company in its capacity as trustee for obligations issued by an entity identified in clause (A) or (B).

(6) "Local disbursement agent" means:

(A) the fiscal officer (as defined in IC 36-1-2-7) of the county for any county in which a qualified entity is wholly or partially located;

(B) the fiscal officer for a qualified entity; or

(C) the treasurer of a school corporation.

(7) "State disbursement agent" means the state treasurer, the state ~~auditor,~~ **comptroller,** or the state department of revenue.

(8) "Transferred receipts" means all or part of any revenues or taxes received from a disbursement agent that have been conveyed by a qualified entity under an assignment agreement.

(9) "Statutory lien" has the meaning given to that term under 11 U.S.C. 101(53) of the federal bankruptcy code.

(b) Subject to approval from the board under subsection (j), any qualified entity that receives revenues or taxes from a disbursement agent may (to the extent not prohibited by any applicable statute, regulation, rule, resolution, ordinance, or agreement governing the use of the revenues or taxes) authorize, by ordinance or resolution, the conveyance of all or any portion of the revenues or taxes to an issuing entity. Any conveyance of transferred receipts shall:

(1) be made pursuant to an assignment agreement in exchange for

the net proceeds of obligations issued by the issuing entity for the benefit of the qualified entity and shall, for all purposes, constitute an absolute conveyance of all right, title, and interest therein;

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

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

(4) not be subject to disavowal, disaffirmance, cancellation, or avoidance by reason of insolvency of any party, lack of consideration, or any other fact, occurrence, or state law or rule.

On and after the effective date of the conveyance of the transferred receipts:

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

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

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

(c) In connection with any conveyance of transferred receipts, the qualified entity is authorized to direct the applicable disbursement agent to deposit or cause to be deposited any amount of the transferred receipts into a deposit account in order to secure the obligations issued by the issuing entity for the benefit of the qualified entity. If the qualified entity states that the direction is irrevocable, the direction shall be treated by the applicable disbursement agent as irrevocable with respect to the transferred receipts described in the direction. Notwithstanding any other law, each disbursement agent shall comply with the terms of any such direction received from a qualified entity and shall execute and deliver the acknowledgments and agreements, including escrow and similar agreements, as the qualified entity may require to effectuate the deposit of transferred receipts in accordance

with the direction of the qualified entity. Notwithstanding any other law, the disbursement agent shall distribute the transferred receipts to the deposit account in accordance with the written authorization and direction from the qualified entity set forth in the assignment agreement and any related escrow and similar agreements, and upon each distribution of transferred receipts in accordance with the direction from the qualified entity, the disbursement agent shall have no further duty or responsibility with respect to the distribution of transferred receipts.

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

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

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

(3) the Indiana transparency ~~Internet web site~~ **website** established under IC 5-14-3.8 in a manner prescribed by the state examiner. The state examiner shall make the information available to the department of local government finance.

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

(1) The obligations issued by an issuing entity shall be secured by a statutory lien on the transferred receipts received, or entitled to be received, by the issuing entity that are designated as pledged for such obligations of the issuing entity. The statutory lien shall automatically attach from the time the obligations of the issuing entity are issued without further action or authorization by the issuing entity or any other entity, person, governmental authority, or officer. The statutory lien shall be valid and binding from the time the obligations of the issuing entity are executed and delivered without any physical delivery thereof or further act required, and shall be a first priority lien, unless the obligations,

or the documents authorizing the obligations or providing a source of payment or security for those obligations, shall otherwise provide.

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

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

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

(f) The state covenants with each qualified entity, the issuing entity, each disbursement agent, and the purchasers or owners of the issuing entity's obligations that the state will not limit or alter the rights and powers vested in the qualified entity, the issuing entity, and the state entities by this section with respect to the disposition of transferred receipts so as to impair the terms of any contract, including any assignment agreement, made by the qualified entity with the issuing entity or any contract executed by the issuing entity in connection with the issuance of obligations by the issuing entity for the benefit of the qualified entity, until all requirements with respect to the deposit by the disbursement agent of transferred receipts for the benefit of the issuing entity have been fully met and the obligations of the issuing entity related thereto have been discharged and satisfied. In addition, the state covenants with each qualified entity, the issuing entity, each disbursement agent, and the purchasers or owners of the issuing entity's obligations that the state will not limit or alter the basis on which the qualified entity's share or percentage of transferred receipts is derived, or the use of the funds, so as to impair the terms of any such contract. Nothing contained in this chapter shall be construed or interpreted as

creating a debt of the state within the meaning of the limitation on or prohibition against state indebtedness under the Constitution of the State of Indiana or interpreted to construe the state as a guarantor of any debt or obligation subject to an assignment agreement under this section.

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

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

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

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

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

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

(j) Before a qualified entity may adopt an ordinance or resolution described in subsection (b), the board must have adopted a resolution approving the qualified entity's proposed conveyance of transferred receipts to the issuing body. The resolution of the board may be preliminary in nature and may contain such terms and conditions that the board deems advisable. If, after receiving approval from the board, the qualified entity adopts an ordinance or resolution described in subsection (b), the qualified entity shall provide a certified copy of the ordinance or resolution to the bank. The bank shall notify the distressed

unit appeal board of each qualified entity that adopts an ordinance or resolution under this section.

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

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

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

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

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

(A) medical, chiropractic, hospital, dental, optometric, and ambulance services;

(B) prescription drugs; and

(C) prosthetic devices;

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

(2) Loss of income:

(A) the victim would have earned had the victim not died or been injured, if the victim was employed at the time of the violent crime; or

(B) the parent, guardian, or custodian of a victim who is less than eighteen (18) years of age incurred by taking time off from work to care for the victim.

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

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

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

(5) Loss of financial support the victim would have supplied to legal dependents had the victim not died or been injured.

(6) Documented expenses incurred for funeral, burial, or cremation of the victim that do not exceed five thousand dollars ($5,000). The division shall disburse compensation under this subdivision in accordance with guidelines adopted by the

division.

(7) Outpatient mental health counseling, not to exceed three thousand dollars ($3,000), concerning mental health issues related to the violent crime.

(8) Other actual expenses related to bodily injury to or the death of the victim that the division determines are reasonable.

(9) Replacement of windows or door locks.

(10) Cleanup of the scene of a violent crime.

(e) If a health care provider accepts payment from the division under this chapter, the health care provider may not require the victim to pay a copayment or an additional fee for the provision of services.

(f) A health care provider who seeks compensation from the division under this chapter may not simultaneously seek funding for services provided to a victim from any other source.

(g) The director may extend the one hundred eighty (180) day compensation period established by subsection (d)(1) for a period not to exceed two (2) years after the date of the violent crime if:

(1) the victim or the victim's representative requests the extension; and

(2) medical records and other documentation provided by the attending medical providers indicate that an extension is appropriate.

(h) The director may extend the one hundred eighty (180) day compensation period established by subsection (d)(1) for outpatient mental health counseling, established by subsection (d)(7), if the victim:

(1) was allegedly a victim of a sex crime (under IC 35-42-4) or incest (under IC 35-46-1-3);

(2) was under eighteen (18) years of age at the time of the alleged crime; and

(3) did not reveal the crime within two (2) years after the date of the alleged crime.

SECTION 120. IC 5-6-1-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. (a) The secretary of state, the ~~auditor of~~ state **comptroller,** the treasurer of state, the sheriff of the supreme court, and every clerk of the circuit court may appoint deputies, when necessary or when required, if provision shall have been made for paying such deputies for their services from the funds of the state or of the county or from fees received for their services.

(b) Any such officer may require any deputy so appointed to give bond, in such amount as may be prescribed by law or as may be fixed by such officer, conditioned for the proper and faithful discharge of all

official duties as such deputy, and for the safe accounting of all funds received by the deputy or entrusted to the deputy's care, control, or management.

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

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

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

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

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

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

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

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

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

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

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

(F) A prosecuting attorney.

(G) A circuit court clerk.

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

(4) An officer of a political subdivision (as defined by IC 36-1-2-13) other than an officer listed in subdivision (3) shall notify the circuit court clerk of the county containing the largest percentage of population of the political subdivision.

(5) An officer not listed in subdivisions (1) through (4) shall notify the person or entity from whom the officer received the officer's appointment.

(b) A person or an entity that receives notice of a resignation and does not have the power to fill the vacancy created by the resignation shall, not later than seventy-two (72) hours after receipt of the notice of resignation, give notice of the vacancy to the person or entity that has the power to:

(1) fill the vacancy; or

(2) call a caucus for the purpose of filling the vacancy.

SECTION 122. IC 5-10-1.1-1.5, AS AMENDED BY P.L.220-2005, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1.5. (a) The state, through the budget agency, may adopt a defined contribution plan, under Section 401(a) of the Internal Revenue Code, for the purpose of matching all or a specified portion of state employees' contributions to the state employees' deferred compensation plan and for any additional purposes established by statute.

(b) The deferred compensation committee shall be the trustee of a plan established under subsection (a) as described in section 4 of this chapter. A plan established under subsection (a) shall be administered by the ~~auditor of~~ state **comptroller** as described in section 5 of this chapter.

(c) The deferred compensation committee may approve funding offerings for a plan established under subsection (a), which may be the same as offerings for the state employees' deferred compensation plan. All funds in each plan shall be separately accounted for but may be commingled for investment purposes.

(d) Contributions to a plan established under subsection (a) are limited to the amount of biennial appropriations the budget agency determines are available for any such purposes. The deferred compensation committee may use funds available under the plan to hire or contract with qualified attorneys, financial advisers, or other professional or administrative persons that the committee believes are necessary or useful in the administration of the plan.

(e) A plan established under subsection (a) must include appropriate provisions concerning the plan's day to day operation and any other provisions that are appropriate. Notwithstanding IC 22-2-6-2, the plan may also include provisions for the use of automated voice response units and telephonic communications, online activities, and other technology for participant elections, directions, and services if the technology has sufficient capacity to record and store the elections and directions.

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

under subsection (a).

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

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

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

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

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

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

(1) contain a statement concerning:

(A) the purposes of;

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

(C) the tax consequences of; and

(D) the details of the state match for employee contribution to;

the deferred compensation plan; and

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

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

(e) This subsection applies to contributions made after June 30, 2011, and before July 1, 2013. Notwithstanding IC 22-2-6 and except as provided by subsection (h), during the first year an employee is enrolled under subsection (b) in the deferred compensation plan, the state shall deduct each pay period from the employee's compensation as a contribution to the deferred compensation plan an amount equal to the greater of the following:

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

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

(f) This subsection applies to contributions made after June 30, 2013. Notwithstanding IC 22-2-6 and except as provided by subsection (h), during the first year an employee is enrolled under subsection (b) in the deferred compensation plan, the state shall deduct each pay period from the employee's compensation as a contribution to the deferred compensation plan an amount equal to the greater of the following:

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

(2) Two percent (2%) of the employee's base salary.

(g) This subsection applies to a year:

(1) after the first year in which an employee is enrolled in the deferred compensation plan; and

(2) in which the employee does not affirmatively choose a contribution amount under subsection (h).

The percentage of the employee's base salary used for the year in subsection (e)(2) or (f)(2) to determine the employee's contribution increases by one-half percent (0.5%) from the percentage determined in the immediately preceding year. The maximum percentage of an employee's base salary that may be deducted under this subsection is five percent (5%). The contribution increase occurs on the anniversary date of the employee's enrollment in the deferred compensation plan.

(h) An employee may contribute to the deferred compensation plan established by the state under this chapter an amount other than the amount described in subsections (d) through (g) by affirmatively choosing to contribute:

(1) a higher amount;

(2) a lower amount; or

(3) zero (0).

SECTION 124. IC 5-10-1.1-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) The ~~auditor of~~ state **comptroller** shall provide for the administration of the state employees' deferred compensation plan. The ~~auditor of~~ state **comptroller** may, at the ~~auditor of state's~~ **state comptroller's** option, enter into a contract or contracts with an individual or individuals, incorporated or unincorporated organizations or associations, the state of Indiana, units of local government, agencies of the state or units of

local government, or a group of such persons acting in concert, for the provision of all or part of the services involved in the administration of the plan. Participation in the plan shall be by a specific written agreement between each employee and the state which agreement shall provide for the deferral of such amount of compensation as requested by the employee. With each deferral of compensation, the employee shall receive a memorandum of the amount by which the employee's gross compensation is reduced by reason of the deferment of compensation, which amount shall not be included as a part of the employee's taxable compensation as to that period.

(b) The funding utilized under the state employees' deferred compensation plan shall have been reviewed and selected by the deferred compensation committee based on a competitive bidding process as established by such specifications deemed appropriate by the deferred compensation committee. Nothing in this section shall be construed as requiring a limitation on the number and variety of funding contracts which may be selected as a result of this bidding process.

(c) In no case shall funding of the state employees' deferred compensation plan be made except through persons or companies authorized and duly licensed by this state and applicable federal regulatory agencies to offer such funding programs.

SECTION 125. IC 5-10.3-6-7, AS AMENDED BY P.L.241-2015, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. (a) If the employer or political subdivision fails to make payments required by this chapter, the amount payable may be:

(1) withheld by the ~~auditor of~~ state **comptroller** from moneys payable to the employer or subdivision and transferred to the fund or the plan, as applicable; or

(2) recovered in a suit in the circuit or superior court of the county in which the political subdivision is located. The suit shall be an action by the state on the relation of the board, prosecuted by the attorney general.

(b) If:

(1) service credit is verified for a member who has filed an application for retirement benefits; and

(2) the member's employer at the time the service credit was earned has not made contributions for or on behalf of the member for the service credit;

liability for the unfunded service credit shall be charged against the employer's account and collected by the fund as provided in subsection (a). Processing of a member's application for retirement benefits may

not be delayed by an employer's failure to make contributions for the service credit earned by the member while the member was employed by the employer.

(c) If the employer or political subdivision fails to file the reports or records required by this chapter or by IC 5-10.3-7-12.5, the ~~auditor of~~ state **comptroller** shall:

(1) withhold the penalty described in IC 5-10.3-7-12.5 from money payable to the employer or the political subdivision; and

(2) transfer the penalty to the fund or the plan, as applicable.

SECTION 126. IC 5-10.3-7-12.5, AS AMENDED BY P.L.96-2020, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 12.5. (a) An employer or department shall make the reports, membership records, or payments required by IC 5-10.3-6 or by sections 10 through 12 of this chapter:

(1) not more than thirty (30) days after the end of the calendar quarter, if applicable;

(2) by another due date specified in section 10 of this chapter; or

(3) by an alternate due date established by the rules of the board.

(b) If the employer or department does not make the reports, records, or payments within the time specified in subsection (a):

(1) the board may fine the employer or department one hundred dollars ($100) for each additional day that the reports, records, or payments are late, to be withheld under IC 5-10.3-6-7; and

(2) if the employer or department is habitually late, as determined by the board, the board shall report the employer or the department to the ~~auditor of~~ state **comptroller** for additional withholding under IC 5-10.3-6-7.

(c) An employer or department shall submit:

(1) the reports and records described in subsection (a) in a uniform format through a secure connection over the Internet or through other electronic means specified by the board in accordance with IC 5-10.2-2-12.5; and

(2) both:

(A) employer contributions determined under IC 5-10.2-2-11, IC 5-10.3-12-24, IC 5-10.3-12-24.5, or IC 5-10.3-12-24.7; and

(B) contributions paid by or on behalf of a member under section 9 of this chapter or IC 5-10.3-12-23;

by electronic funds transfer in accordance with IC 5-10.2-2-12.5.

SECTION 127. IC 5-10.3-8-14, AS AMENDED BY P.L.241-2015, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 14. (a) Except as provided in subsection (d), this section applies to employees of the state who are:

(1) members of the fund; and

(2) paid by the ~~auditor of~~ state **comptroller** by salary warrants.

(b) Except as provided in subsection (d), this section does not apply to the employees of the state employed by:

(1) a body corporate and politic of the state created by state statute; or

(2) a state educational institution (as defined in IC 21-7-13-32).

(c) As used in this section, "employees of the state" has the meaning set forth in IC 5-10.3-7-1.

(d) The chief executive officer of a body or institution described in subsection (b) may elect to have this section apply to the employees of the state employed by the body or institution by submitting a written notice of the election to the director. An election under this subsection is effective on the later of:

(1) the date the notice of the election is received by the director; or

(2) July 1, 2013.

(e) The board shall adopt provisions to establish a retirement medical benefits account within the fund under Section 401(h) or as a separate fund under another applicable section of the Internal Revenue Code for the purpose of converting unused excess accrued leave to a monetary contribution for an employee of the state to fund on a pretax basis benefits for sickness, accident, hospitalization, and medical expenses for the employee and the spouse and dependents of the employee after the employee's retirement. The state may match all or a portion of an employee's contributions to the retirement medical benefits account established under this section.

(f) The board is the trustee of the account described in subsection (e). The account must be qualified, as determined by the Internal Revenue Service, as a separate account within the fund whose benefits are subordinate to the retirement benefits provided by the fund.

(g) The board may adopt rules under IC 5-10.5-4-2 that it considers appropriate or necessary to implement this section after consulting with the state personnel department. The rules adopted by the board under this section must:

(1) be consistent with the federal and state law that applies to:

(A) the account described in subsection (e); and

(B) the fund; and

(2) include provisions concerning:

(A) the type and amount of leave that may be converted to a monetary contribution;

(B) the conversion formula for valuing any leave that is

converted;

(C) the manner of employee selection of leave conversion; and

(D) the vesting schedule for any leave that is converted.

(h) The board may adopt the following:

(1) Account provisions governing:

(A) the investment of amounts in the account; and

(B) the accounting for converted leave.

(2) Any other provisions that are necessary or appropriate for operation of the account.

(i) The account described in subsection (e) may be implemented only if the board has received from the Internal Revenue Service any rulings or determination letters that the board considers necessary or appropriate.

(j) To the extent allowed by:

(1) the Internal Revenue Code; and

(2) rules adopted by:

(A) the board under this section; and

(B) the state personnel department under IC 5-10-1.1-7.5;

employees of the state may convert unused excess accrued leave to a monetary contribution under this section and under IC 5-10-1.1-7.5.

SECTION 128. IC 5-10.3-12-1, AS AMENDED BY P.L.96-2020, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. (a) Except as otherwise provided in this section, this chapter applies to the following:

(1) An individual who:

(A) on or after the effective date of the plan, becomes for the first time a full-time employee of the state:

(i) in a position that would otherwise be eligible for membership in the fund under IC 5-10.3-7; and

(ii) who is paid by the ~~auditor of~~ state **comptroller** by salary warrants; and

(B) makes the election described in section 20 of this chapter to become a member of the plan.

(2) An individual:

(A) who becomes a full-time employee of a participating political subdivision in a covered position after an ordinance or resolution described in clause (C) that is adopted by the political subdivision has been approved by the board;

(B) who would otherwise be eligible for membership in the fund under IC 5-10.3-7; and

(C) who is employed by a political subdivision that has elected in an ordinance or resolution adopted under IC 5-10.3-6-1 and

approved by the board to require an employee in the covered position to become a member of the plan.

(3) An individual:

(A) who becomes a full-time employee of a political subdivision in a covered position after an ordinance or resolution described in clause (C) that is adopted by the political subdivision has been approved by the board;

(B) who would otherwise be eligible for membership in the fund under IC 5-10.3-7;

(C) who is employed by a political subdivision that has elected in an ordinance or resolution adopted under IC 5-10.3-6-1 and approved by the board:

(i) to allow an employee in the covered position to become a member of the fund or a member of the plan at the discretion of the employee; and

(ii) to require an employee in a covered position to make an election under section 20.5 of this chapter in order to become a member of the plan; and

(D) who makes an election under section 20.5 of this chapter to become a member of the plan.

(4) An individual:

(A) who becomes a full-time employee of a political subdivision in a covered position after an ordinance or resolution described in clause (C) that is adopted by the political subdivision has been approved by the board;

(B) who would otherwise be eligible for membership in the fund under IC 5-10.3-7;

(C) who is employed by a political subdivision that has elected in an ordinance or resolution adopted under IC 5-10.3-6-1 and approved by the board:

(i) to allow an employee in the covered position to become a member of the fund or a member of the plan at the discretion of the employee; and

(ii) to require an employee to make an election under IC 5-10.3-7-1.1 in order to become a member of the fund; and

(D) who does not make an election under IC 5-10.3-7-1.1 to become a member of the fund.

(5) An individual who makes an election described in section 20.3 of this chapter.

(6) An individual:

(A) who is a retired member (as defined in IC 5-10.3-1-5) of

the fund;

(B) who is prohibited from making contributions to the fund under IC 5-10.2-4-8(e) during a period of reemployment that begins more than thirty (30) days after the member retired; and

(C) who, on or after the date:

(i) the state files a notice; or

(ii) a participating political subdivision files an adopted ordinance or resolution;

with the board in accordance with section 32 of this chapter, begins, or is engaged in, a period of reemployment with the state or a participating political subdivision as a full-time employee more than thirty (30) days after the individual's retirement in a position that would otherwise be covered by the fund.

(7) An individual who becomes a member of a volunteer fire department in a covered position after a political subdivision served by the volunteer fire department has elected in an ordinance or resolution adopted under IC 5-10.3-6-1.1 and approved by the board to require an individual in the covered position to become a member of the plan.

(b) Except as provided in subsection (c), this chapter does not apply to an individual who, on or after the effective date of the plan:

(1) becomes for the first time a full-time employee of the state in a position that would otherwise be eligible for membership in the fund under IC 5-10.3-7; and

(2) is employed by:

(A) a body corporate and politic of the state created by state statute; or

(B) a state educational institution (as defined in IC 21-7-13-32).

(c) The chief executive officer of a body or institution described in subsection (b) may elect, by submitting a written notice of the election to the director, to have this chapter apply to individuals who, as employees of the body or institution, become for the first time full-time employees of the state in positions that would otherwise be eligible for membership in the fund under IC 5-10.3-7. An election under this subsection is effective on the later of:

(1) the date the notice of the election is received by the director; or

(2) March 1, 2013.

SECTION 129. IC 5-10.4-7-12, AS ADDED BY P.L.2-2006, SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JULY 1, 2024]: Sec. 12. (a) If a school corporation fails to make the payments required by this chapter, the amount payable may be:

(1) withheld by the ~~auditor of~~ state **comptroller** from money payable to the school corporation and transferred to the fund; or

(2) recovered in a suit in the circuit or superior court of the county in which the school corporation is located.

(b) The suit described in subsection (a)(2) shall be:

(1) an action by the state on the relation of the board; and

(2) prosecuted by the attorney general.

SECTION 130. IC 5-10.4-9-6, AS ADDED BY P.L.217-2017, SECTION 59, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. If a school corporation fails to make payments required by this chapter, the amount payable may be:

(1) withheld by the ~~auditor of~~ state **comptroller** from money payable to the school corporation and transferred to the plan; or

(2) recovered in a suit in the circuit or superior court of the county in which the school corporation is located. The suit must be an action by the state on the relation of the board, prosecuted by the attorney general.

SECTION 131. IC 5-10.5-3-2, AS AMENDED BY P.L.165-2021, SECTION 61, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. (a) The board is composed of nine (9) trustees appointed by the governor as follows:

(1) At least one (1) trustee must have experience in economics, finance, or investments.

(2) At least one (1) trustee must have experience in executive management or benefits administration.

(3) The director of the office of management and budget or the director's designee serving as an ex officio voting member of the board. An individual appointed under this subdivision to serve as the office of management and budget director's designee:

(A) is subject to section 5 of this chapter; and

(B) serves as a permanent designee until replaced by the office of management and budget director.

(4) Two (2) trustees nominated by the speaker of the house of representatives as follows:

(A) One (1) must be an active or retired police officer or firefighter who is a member of the 1977 police officers' and firefighters' pension and disability fund.

(B) One (1) must be a member of the teachers' retirement fund with at least ten (10) years of creditable service.

(5) Two (2) trustees nominated by the president pro tempore of

the senate as follows:

(A) One (1) must be a member of the public employees' retirement fund with at least ten (10) years of creditable service.

(B) One (1) must be a member of the teachers' retirement fund with at least ten (10) years of creditable service.

(6) One (1) trustee nominated by the ~~auditor of~~ state **comptroller.** The individual nominated under this subdivision may be the ~~auditor of~~ state **comptroller** or another individual who has experience in professional financial accounting or actuarial science.

(7) One (1) trustee nominated by the treasurer of state. The individual nominated under this subdivision may be the treasurer of state or another individual who has experience in economics, finance, or investments.

(b) If a vacancy on the board occurs, the governor shall, not later than forty-five (45) days after the date the vacancy occurs, appoint an individual to fill the vacancy using the criteria in subsection (a).

(c) During the first year after an individual's initial appointment as a trustee and each year thereafter during which the individual serves as a trustee, the individual is strongly encouraged to complete at least twelve (12) hours of trustee education, at least two (2) hours in each of the following areas:

(1) Fiduciary duties and responsibilities of a trustee.

(2) Ethics.

(3) Governance process and procedures.

(4) Retirement plan design and administration.

(5) Investments.

(6) Actuarial principles and methods.

(d) Subject to the director's approval, each trustee is entitled to reimbursement for reasonable expenses actually incurred in fulfilling the educational requirements under subsection (c). The director shall give a preference for reimbursement for in-state training that meets the requirements under subsection (c), if in-state training is available.

SECTION 132. IC 5-10.5-4-1, AS AMENDED BY P.L.127-2018, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. The board shall do all of the following:

(1) Appoint and fix the salary of a director.

(2) Employ or contract with employees, auditors, technical experts, legal counsel, and other service providers as the board considers necessary to transact the business of the fund without the approval of any state officer, and fix the compensation of

those persons.

(3) Establish a general office in Indianapolis for board meetings and for administrative personnel.

(4) Provide for the installation in the general office of a complete system of:

(A) books;

(B) accounts, including reserve accounts; and

(C) records;

to give effect to all the requirements of this article and to ensure the proper operation of the fund.

(5) Provide for a report at least annually to each member of the amount credited to the member in the annuity savings account in each investment program under IC 5-10.2-2.

(6) With the advice of the actuary, adopt actuarial tables and compile data needed for actuarial studies that are necessary for the fund's operation.

(7) Act on applications for benefits and claims of error filed by members.

(8) Have the accounts of the fund audited by the state board of accounts and if the board determines that it is advisable, have the operation of a public pension or retirement fund of the system audited by a certified public accountant.

(9) Publish for the members a synopsis of the fund's condition.

(10) Adopt a budget on a calendar year or fiscal year basis that is sufficient, as determined by the board, to perform the board's duties and, as appropriate and reasonable, draw upon fund assets to fund the budget.

(11) Expend money, including income from the fund's investments, for effectuating the fund's purposes.

(12) Establish personnel programs and policies for the employees of the system.

(13) Submit a financial report before November 1 each year to the governor, the interim study committee on pension management oversight established by IC 2-5-1.3-4 in an electronic format under IC 5-14-6, and the budget committee. The report under this subdivision must set forth a complete operating and financial statement covering its operations during the most recent fiscal year, and include any other information requested by the chair of the interim study committee on pension management oversight established by IC 2-5-1.3-4 in an electronic format under IC 5-14-6.

(14) Provide the necessary forms for administering the fund.

(15) Submit to the ~~auditor of~~ state **comptroller** or the treasurer of state vouchers or reports necessary to claim an amount due from the state to the system.

(16) Provide education to employers and members regarding retirement benefit options of all applicable public pension and retirement funds of the system.

(17) Allocate:

(A) first, to the pension stabilization fund (established by IC 5-10.4-2-5); and

(B) second, to one (1) or more of the following supplemental allowance reserve accounts amounts transferred to the system under IC 4-30-16-3:

(i) IC 2-3.5-3-2(c) (for the legislators' defined benefit plan).

(ii) IC 5-10-5.5-4(c) (for the state excise police, gaming agent, gaming control officer, and conservation enforcement officers' retirement plan).

(iii) IC 5-10.2-2-2(a)(3) (for the public employees' retirement fund).

(iv) IC 5-10.2-2-2(c)(3) (for the Indiana state teachers' retirement fund).

SECTION 133. IC 5-11-1-9.3, AS ADDED BY P.L.157-2020, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9.3. (a) This section applies only to a body corporate and politic whose enabling statute does not provide for an annual audit, examination, or other engagement by:

(1) the state board of accounts; or

(2) an independent public accounting firm;

concerning financial or compliance related matters of the body corporate and politic.

(b) This section does not affect a body corporate and politic whose enabling statute provides for an annual audit, examination, or other engagement by the state board of accounts or an independent public accounting firm.

(c) As used in this section, "audit committee" refers to the audit and financial reporting subcommittee of the legislative council established by IC 2-5-1.1-6.3(b).

(d) As used in this section, "enabling statute" refers to a statute, including a statute enacted after June 30, 2020, that establishes a body corporate and politic.

(e) The state board of accounts may conduct an examination of a body corporate and politic described in this section. The state board of accounts shall permit a body corporate and politic to request in writing

to the state examiner that an examination under this section be performed by an independent public accounting firm. The state examiner may approve a request under this section based on the applicable risk based examination criteria described in and approved under section 25 of this chapter.

(f) If a request under subsection (e) for an independent public accounting firm to conduct an examination is denied by the state examiner, the body corporate and politic may file an appeal of the denial with the audit committee. The audit committee shall hold a public hearing concerning the appeal and prepare a written decision determining whether the independent public accounting firm selected by the body corporate and politic is permitted to conduct the examination under this section. The audit committee's written decision is binding, and the state board of accounts shall allow the independent public accounting firm to conduct the examination if the audit committee determines the independent public accounting firm is permitted. The audit committee shall provide a copy of the written decision to the state board of accounts and to the body corporate and politic. The audit committee shall post a copy of the written decision on the audit committee's ~~Internet web site.~~ **website.**

(g) An examination of a body corporate and politic conducted under this section by the state board of accounts or an independent public accounting firm shall be filed with:

(1) the state board of accounts in the manner provided by this article; and

(2) the ~~auditor of~~ state **comptroller.**

SECTION 134. IC 5-11-1-28, AS AMENDED BY P.L.198-2016, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 28. (a) The bureau of motor vehicles (IC 9-14-7-1), office of the secretary of family and social services (IC 12-8-1.5-1), and department of state revenue (IC 6-8.1-2-1) shall each annually:

(1) have performed by an internal auditor:

(A) an internal audit; and

(B) a review of internal control systems;

of the agency; and

(2) have the internal auditor report the results of the internal audit and review to an examiner designated by the state examiner to receive the results.

(b) The examiner designated under subsection (a) shall, not later than September 1 of each year:

(1) compile a final report of the results of the internal audits and

reviews performed and reported under subsection (a); and

(2) submit a copy of the final report to the following:

(A) The governor.

(B) The ~~auditor of~~ state **comptroller.**

(C) The chairperson of the audit committee, in an electronic format under IC 5-14-6.

(D) The director of the office of management and budget.

(E) The legislative council, in an electronic format under IC 5-14-6.

SECTION 135. IC 5-11-10-1, AS AMENDED BY P.L.121-2016, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. (a) This section applies to the state and its political subdivisions. However, this section does not apply to the following:

(1) A state educational institution, including Ivy Tech Community College of Indiana.

(2) A municipality (as defined in IC 36-1-2-11).

(3) A county.

(4) An airport authority operating in a consolidated city.

(5) A capital improvements board of managers operating in a consolidated city.

(6) A board of directors of a public transportation corporation operating in a consolidated city.

(7) A municipal corporation organized under IC 16-22-8-6.

(8) A public library.

(9) A library services authority.

(10) A hospital organized under IC 16-22 or a hospital organized under IC 16-23.

(11) A school corporation (as defined in IC 36-1-2-17).

(12) A regional water or sewer district organized under IC 13-26 or under IC 13-3-2 (before its repeal).

(13) A municipally owned utility (as defined in IC 8-1-2-1).

(14) A board of an airport authority under IC 8-22-3.

(15) A conservancy district.

(16) A board of aviation commissioners under IC 8-22-2.

(17) A public transportation corporation under IC 36-9-4.

(18) A commuter transportation district under IC 8-5-15.

(19) A solid waste management district established under IC 13-21 or IC 13-9.5 (before its repeal).

(20) A county building authority under IC 36-9-13.

(21) A soil and water conservation district established under IC 14-32.

(22) The northwestern Indiana regional planning commission established by IC 36-7-7.6-3.

(b) No warrant or check shall be drawn by a disbursing officer in payment of any claim unless the same has been fully itemized and its correctness properly certified to by the claimant or some authorized person in the claimant's behalf, and filed and allowed as provided by law.

(c) The certificate provided for in subsection (b) is not required for:

(1) claims rendered by a public utility for electric, gas, steam, water, or telephone services, the charges for which are regulated by a governmental body;

(2) a warrant issued by the ~~auditor of~~ state **comptroller** under IC 4-13-2-7(b);

(3) a check issued by a special disbursing officer under IC 4-13-2-20(g); or

(4) a payment of fees under IC 36-7-11.2-49(b) or IC 36-7-11.3-43(b).

(d) The disbursing officer shall issue checks or warrants for all claims which meet all of the requirements of this section. The disbursing officer does not incur personal liability for disbursements:

(1) processed in accordance with this section; and

(2) for which funds are appropriated and available.

(e) The certificate provided for in subsection (b) must be in the following form:

I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due, after allowing all just credits, and that no part of the same has been paid.

SECTION 136. IC 5-13-5-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. All warrants for the payment of public funds of the state shall be drawn by the ~~auditor of~~ state **comptroller** on the treasurer of state.

SECTION 137. IC 5-13-5-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. (a) All checks or negotiable orders of withdrawal drawn upon depositories shall be signed by public officers authorized to sign the check or negotiable order of withdrawal in the officer's official capacity. All funds paid out of the state treasury must be by check or negotiable order of withdrawal of the state treasurer upon the warrant of the ~~auditor of~~ state **comptroller.**

(b) A public officer may draw a check or negotiable order of withdrawal upon a depository only for the following purposes:

(1) The payment of a warrant drawn by the ~~auditor of~~ state

comptroller.

(2) The payment of a warrant drawn by the fiscal officer of a political subdivision, where the fiscal officer and investing officer are two (2) separate individuals by law.

(3) The payment of a legal claim against a political subdivision where the fiscal officer and investing officer are the same individual by law.

(4) An investment authorized under this article.

(5) The transfer of funds between depositories.

SECTION 138. IC 5-13-9-11, AS AMENDED BY P.L.10-2019, SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 11. (a) The following definitions apply throughout this section:

(1) "Clearinghouse" refers to the clearinghouse registered with the department of state revenue under IC 6-8.1-9.5-3.5.

(2) "Investment pool" means the local government investment pool established by subsection (b).

(b) The local government investment pool is established within the office and custody of the treasurer of state.

(c) An officer designated in section 1 of this chapter may pay any funds held by the officer into the investment pool for the purpose of deposit, investment, and reinvestment of the funds by the treasurer of state on behalf of the unit of government paying the funds into the investment pool.

(d) The treasurer of state may pay state funds into the investment pool for the purpose of deposit, investment, and reinvestment of the state funds.

(e) The treasurer of state shall establish an account in the investment pool for the operator of the clearinghouse. The treasurer shall hold amounts paid by the department of state revenue for deposit in the clearinghouse operator's account in the investment pool.

(f) Upon signed written request of the operator of the clearinghouse, the treasurer of state shall distribute the money in the operator's account established under subsection (e):

(1) to the operator of the clearinghouse; or

(2) to specific investment pool accounts of political subdivisions represented by the clearinghouse, if the written request submitted under this subsection specifies:

(A) the political subdivision to which the funds are to be disbursed;

(B) the specific amount of the funds to be disbursed; and

(C) the specific investment pool account to which the

disbursement is owed.

The clearinghouse shall assume liability for any legal or administrative claims filed against a disbursement made by the treasurer of state that complies with this section.

(g) Any interest accrued by the investment pool on funds held in the operator's account shall be distributed to the political subdivisions at a rate equal to the percentage owed to that political subdivision based on the overall setoff paid by the department of state revenue. No interest shall accrue under this subsection on any fees owed to the clearinghouse under IC 6-8.1-9.5-10(b).

(h) The treasurer of state shall invest the funds in the investment pool in the same manner, in the same type of instruments, and subject to the same limitations provided for the deposit and investment of state funds by the treasurer of state under IC 5-13-10.5.

(i) The treasurer of state:

(1) shall administer the investment pool; and

(2) may contract with accountants, attorneys, regulated investment advisors, money managers, and other finance and investment professionals to make investments and provide for the public accounting and legal compliance necessary to ensure and maintain the safety, liquidity, and yield of the investment pool.

(j) The treasurer of state shall establish and make public the policies that the treasurer of state will follow to ensure the efficient administration of and accounting for the investment pool. The policies must provide the following:

(1) There is not a minimum time for which funds paid into the investment pool must be retained by the investment pool.

(2) The administrative expenses of the investment pool shall be accounted for by the treasurer of state and shall be paid from the earnings of the investment pool.

(3) The earnings of the investment pool in excess of the administrative expenses of the investment pool shall be credited to the state and each unit of government participating in the investment pool in a manner that equitably reflects the different amounts and terms of the state's investment and each unit's investment in the investment pool.

(4) There is not a limit on the number of accounts that the state or a unit of government participating in the investment pool may establish within the investment pool.

(5) The state and each unit of government participating in the investment pool shall receive electronic or paper reports, including:

(A) a daily transaction confirmation, reflecting any activity in the state's or unit's account; and

(B) a monthly report showing:

(i) the state's or unit's investment activity in the investment pool; and

(ii) the performance and composition of the investment pool.

(6) The investment pool shall be audited at least annually by an independent auditing firm, with an electronic or a paper copy of the audit provided to the state and each unit of government participating in the pool.

(7) No less than fifty percent (50%) of funds available for investment shall be deposited in banks qualified to hold deposits of participating local government entities.

(k) A unit of government participating in the investment pool may elect to have any funds due from the state wired directly to the custodian bank of the investment pool for credit to the unit's investment pool account by submitting in writing a request to the ~~auditor of~~ state **comptroller** to wire the funds as directed. An election made by a unit of government under this subsection may be revoked at any time by the unit by submitting in writing a request to the ~~auditor of~~ state **comptroller** to cease wiring the funds as previously directed by the unit.

SECTION 139. IC 5-13-10.5-18, AS AMENDED BY P.L.85-2017, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 18. (a) As used in this section, "capital improvement board" refers to a capital improvement board established under IC 36-10-9.

(b) To qualify for an investment under this section, the capital improvement board must apply to the treasurer of state in the form and manner required by the treasurer. As part of the application, the capital improvement board shall submit a plan for its use of the investment proceeds and for the repayment of the capital improvement board's obligation to the treasurer. Within sixty (60) days after receipt of each application, the treasurer shall consider the application and review its accuracy and completeness.

(c) If the capital improvement board makes an application under subsection (b) and the treasurer approves the accuracy and completeness of the application and determines that there is an adequate method of payment for the capital improvement board's obligations, the treasurer of state shall invest or reinvest funds that are held by the treasurer and that are available for investment in obligations issued by the capital improvement board for the purposes

of the capital improvement board in calendar years 2009, 2010, and 2011. The investment may not exceed nine million dollars ($9,000,000) per calendar year for 2009, 2010, and 2011.

(d) The treasurer of state shall determine the terms of each investment and the capital improvement board's obligation, which must include the following:

(1) Subject to subsections (f) and (g), the duration of the capital improvement board's obligation, which must be for a term of ten (10) years with an option for the capital improvement board to pay its obligation to the treasurer early without penalty.

(2) Subject to subsections (f) and (g), the repayment schedule of the capital improvement board's obligation, which must provide that no payments are due before January 1, 2013.

(3) A rate of interest to be determined by the treasurer.

(4) The amount of each investment, which may not exceed the maximum amounts established for the capital improvement board by this section.

(5) Any other conditions specified by the treasurer.

(e) The capital improvement board may issue obligations under this section by adoption of a resolution and, as set forth in IC 5-1-14, may use any source of revenue to satisfy the obligation to the treasurer of state under this section. This section constitutes complete authority for the capital improvement board to issue obligations to the treasurer. If the capital improvement board fails to make any payments on the capital improvement board's obligation to the treasurer, the amount payable shall be withheld by the ~~auditor of~~ state **comptroller** from any other money payable to the capital improvement board. The amount withheld shall be transferred to the treasurer to the credit of the capital improvement board.

(f) Subject to subsection (g), if all principal and interest on the obligations issued by the capital improvement board under this section in calendar year 2009, are paid before July 1, 2015, the term of the obligations issued by the capital improvement board to the treasurer of state in calendar year 2010 is extended until 2025. The treasurer of state shall discharge any remaining unpaid interest on the obligation issued by the capital improvement board to the treasurer of state in 2009, if the capital improvement board submits payment of the principal amount to the treasurer of state before the stated final maturity of that obligation.

(g) This subsection applies if the capital improvement board before July 1, 2015, adopts a resolution:

(1) to establish a bid fund to be used to assist the capital

improvement board, the Indianapolis Convention and Visitors Association (VisitIndy), or the Indiana Sports Corporation in securing conventions, sporting events, and other special events; and

(2) to designate that principal and interest payments that would otherwise be made on the obligation issued by the capital improvement board under this section in calendar year 2010 shall instead be deposited in the bid fund.

If the requirements of subdivisions (1) and (2) are satisfied and the capital improvement board deposits in the bid fund amounts equal to the principal and interests payments that would otherwise be made under the repayment schedule on the obligations issued by the capital improvement board under this section in calendar year 2010, the capital improvement board is not required to make those principal and interests payments to the treasurer of state at the time required under the repayment schedule. The amounts must be deposited in the bid fund not later than the time the principal and interest payments would otherwise be due to the treasurer of state under the repayment schedule. The state board of accounts shall examine the bid fund under IC 5-11-1 to determine the amount of deposits made to the bid fund under this subsection and to ensure that the money deposited in the bid fund is used only for purposes authorized by this subsection. To the extent that the capital improvement board does not deposit in the bid fund an amount equal to a payment of principal and interest that would otherwise be due under the repayment schedule on the obligations issued by the capital improvement board under this section in calendar year 2010, the capital improvement board must make that payment of principal and interest to the treasurer of state as provided in this section. If the capital improvement board deposits in the bid fund amounts equal to the payments of principal and interest that would otherwise be due under the repayment schedule on the obligations issued by the capital improvement board under this section in calendar year 2010, the capital improvement board is only required to repay to the treasurer of state the principal amount of the obligation.

SECTION 140. IC 5-13-10.5-19, AS ADDED BY P.L.109-2019, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 19. (a) This section applies after July 1, 2025, if:

(1) the:

(A) capital improvement board of managers; and

(B) a professional sports franchise that is part of the National Basketball Association;

enter into a new agreement of at least twenty-five (25) years

before April 20, 2019;

(2) the increase in the tax rate imposed under IC 6-6-9.7-7(e) by the city-county council continues in effect through December 31, 2040;

(3) the increase in the tax rate imposed under IC 6-9-13-2(c) by the city-county council continues in effect through December 31, 2040; and

(4) the tax rate in effect under IC 6-9-8-3 is ten percent (10%).

(b) As used in this section, "capital improvement board" refers to a capital improvement board of managers established under IC 36-10-9.

(c) As used in this section, "restricted deposits" refers to any amount deposited into an excess revenues account established under an agreement described in IC 5-1-17-28.

(d) For each state fiscal year beginning after June 30, 2025, and ending before July 1, 2037, the state budget director shall, before August 1, certify the amount of restricted deposits for the state fiscal year to the treasurer of state.

(e) To qualify for an investment under this section, the capital improvement board must submit a request to the treasurer of state in the form and manner required by the treasurer of state. As part of the request, the capital improvement board shall include the agreement described in subsection (a)(1) and commit to repay the capital improvement board's obligation to the treasurer of state from:

(1) all restricted deposits as restricted deposits are available to the capital improvement board; and

(2) if, after the payment of all obligations owed by the capital improvement board to the office of management and budget under all subleases of capital improvements under IC 5-1-17-26, the restricted deposits are insufficient to fully repay the capital improvement board's obligation to the treasurer of state, each of the following, which shall be transferred to the treasurer of state until, in each case, the capital improvement board's obligation to the treasurer of state is fully paid:

(A) All county supplemental auto rental excise tax revenues collected under IC 6-6-9.7-7(b) and IC 6-6-9.7-7(c).

(B) All county innkeeper's tax revenues collected under IC 6-9-8-3(b) and IC 6-9-8-3(c).

(C) All county food and beverage tax revenues collected under IC 6-9-12-5(a) and IC 6-9-12-5(b).

If the capital improvement board fails to pay all of its obligations to the treasurer of state when due, the remaining amount owed shall be withheld by the ~~auditor of~~ state **comptroller** from any money available

to the capital improvement board. The amount withheld shall be transferred to the treasurer of state to the credit of the capital improvement board.

(f) If the capital improvement board makes a request under subsection (e), after review by the state budget committee, the treasurer of state shall approve the request and enter into an agreement with the capital improvement board under this section.

(g) After the capital improvement board and the treasurer of state enter into an agreement under subsection (f), and after determining that restricted deposits have been deposited as described in subsection (e), the treasurer of state shall invest or reinvest funds from the state general fund in obligations issued by the capital improvement board. The terms of each investment and the capital improvement board's obligation must include the following items:

(1) The duration of the agreement may begin not earlier than July 1, 2025, and terminate no later than July 1, 2037.

(2) Before September 1 of each state fiscal year of the agreement, the treasurer of state shall invest or reinvest funds from the state general fund in obligations issued by the capital improvement board in amounts requested by the capital improvement board but not to exceed the amount of restricted deposits certified by the budget director for the state fiscal year to the capital improvement board and the amount shall be included in the capital improvement board's obligation under this section.

(3) In no event may the amount invested or reinvested under subdivision (2) exceed the excess of the amount then on deposit in the excess revenues account described in subsection (c) over the aggregate of any prior investments by the treasurer of state, including any accrued and unpaid interest on the prior investments by the treasurer of state, but not including the principal amount on any prior investments that have been repaid by the capital improvement board.

(4) The rate of interest shall be set by the treasurer of state, at a rate then currently applicable to a United States Treasury note that has payment terms that are substantially the same as the obligation being issued by the capital improvement board.

(5) The capital improvement board shall pay its total obligation, with interest, to the treasurer of state no later than June 30, 2040.

(h) The capital improvement board may issue obligations under this section by adoption of a resolution and, as set forth in IC 5-1-14, may use any source of revenue to satisfy the obligation to the treasurer of state under this section. This section constitutes complete authority for

the capital improvement board to issue obligations to the treasurer of state.

(i) The capital improvement board's obligations to the treasurer of state entered into under this section shall not be considered debt for purposes of IC 36-1-15.

(j) This section expires on the later of:

(1) July 1, 2041; or

(2) the date on which all obligations owed by the capital improvement board to the treasurer of state under this section are paid in full.

SECTION 141. IC 5-13-12-2, AS AMENDED BY P.L.134-2012, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. (a) The board for depositories consists of the governor, the treasurer of state, the ~~auditor of~~ state **comptroller,** the chairperson of the department of financial institutions, the chief examiner of the state board of accounts, and four (4) appointed members. For appointments after June 30, 2010, one (1) member shall be appointed by the speaker of the house of representatives, one (1) member shall be appointed by the president pro tempore of the senate, and two (2) members shall be appointed by the governor. All appointed members must be residents of Indiana. The speaker of the house of representatives shall make the appointment to fill the first vacancy on the board, and the president pro tempore of the senate shall make the appointment to fill the second vacancy on the board that occurs after June 30, 2010. In making the governor's two (2) appointments, the governor shall assure that no more than two (2) of the four (4) appointees identify with the same political party. For appointments after June 30, 2010, all four (4) appointed members must be a chief executive officer or a chief financial officer of a depository at the time of the appointment if the depository is domiciled in Indiana. If the depository is not domiciled in Indiana, the appointee must be the most senior corporate officer of the depository with management or operational responsibility, or both, or the person designated to manage public funds for the depository that is located in Indiana. In making the governor's appointments, the governor shall provide for geographic representation of all regions of Indiana, including both urban and rural communities. In addition, the appointees must, at the time of the appointment, be employed by the following depositories:

(1) One (1) member appointed by the governor who must be the chief executive officer or the chief financial officer of a depository that is a state chartered credit union.

(2) One (1) member appointed by the governor who must be

employed by a depository that:

(A) is not a state chartered credit union; and

(B) has total deposits of less than two hundred fifty million dollars ($250,000,000).

(3) The member appointed by the president pro tempore of the senate must be employed by a depository that:

(A) is not a state chartered credit union; and

(B) has total deposits of at least two hundred fifty million dollars ($250,000,000) but less than one billion dollars ($1,000,000,000).

(4) The member appointed by the speaker of the house of representatives must be employed by a depository that:

(A) is not a state chartered credit union; and

(B) has total deposits of at least one billion dollars ($1,000,000,000).

Total deposits shall be determined using the depository's reported deposits based on the information contained in the most recent June 30th FDIC Summary of Deposits, Market Share Selection for Indiana. The term of an appointed member is four (4) years from the effective date of the member's appointment. Each appointed member holds office for the term of this appointment and serves after the expiration of that appointment until the member's successor is appointed and qualified. An appointed member may be reappointed if the individual satisfies the requirements of this subsection at the time of the reappointment. Any appointed member may be removed from office by, and at the pleasure of, the appointing authority.

(b) The officers of the board consist of a chairman, a secretary-investment manager, a vice chairman, and other officers the board determines to be necessary. The governor shall name a member of the board to serve as its chairman. The treasurer of state shall serve as the secretary-investment manager of the board. The board, by majority vote, shall elect the other officers. Officers, except the secretary-investment manager, shall be named or elected for one (1) year terms in January of each year. The members and officers of the board are not entitled to any compensation for their services but are entitled to reimbursement for actual and necessary expenses on the same basis as state employees.

(c) Five (5) members of the board constitute a quorum for the transaction of business, and all actions of the board must be approved by at least a simple majority of those members voting on each individual business issue. The board may adopt, amend, or repeal bylaws and rules for the conduct of its meetings and the number and

times of its meetings. The board shall hold a regular meeting at least once semiannually and may hold other regular and special meetings as prescribed in its rules. All meetings of the board are open to the public under IC 5-14-1.5. However, the board shall discuss the following in executive session:

(1) The financial strength of a particular financial institution.

(2) The collateral requirements of a particular financial institution.

(3) Any other matters concerning a particular financial institution.

All records of the board are subject to public inspection under IC 5-14-3. However, records regarding matters that are discussed in executive session are confidential.

(d) Two (2) days notice of the time and place of all meetings to determine and fix the assessment rate to be paid by depositories on account of insurance on public funds or the establishment or redetermination of the reserve for losses of the insurance fund shall be given by one (1) publication in a newspaper of general circulation printed and published in the city of Indianapolis. The time, place, notice, and waiver requirements for the members of the board for all meetings shall be determined by its rules. The secretary-investment manager of the board shall enter the board's proceedings at length in a record provided for that purpose, and the records of the proceedings shall be approved and signed respectively by the chairman or vice chairman and attested by the secretary-investment manager.

SECTION 142. IC 5-13-13-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. (a) Whenever any depository becomes a closed depository, the board shall, as soon as possible and upon the conditions prescribed in this section, make payment from the insurance fund to the proper public officers of all public funds that were deposited in the closed depository in the manner required by this article. These payments shall be made only to the extent the public funds are not covered by insurance of any federal deposit insurance agency.

(b) For the purpose of determining the sums to be paid on account of public funds in any closed depository, the department of financial institutions shall ascertain the amount of public funds on deposit in any closed depository as disclosed by the records, and certify the amounts to the attorney general, ~~auditor of~~ state **comptroller,** the several public officers who have public funds on deposit, and the board for depositories, which then constitutes a claim on the fund. The certification shall be made within twenty (20) days after its special representative has taken charge of the business and property of any

closed depository, or the receiver of any national banking association or state chartered state banks within twenty (20) days after appointment.

(c) Within ten (10) days after the receipt of a certification under subsection (b), the several public officers who have public funds on deposit in the closed depository shall furnish to the attorney general and the ~~auditor of~~ state **comptroller:**

(1) verified statements of the amount of the public funds on deposit in the closed depository, as disclosed by their records;

(2) certified copies of the resolution or resolutions under which the deposits were made; and

(3) any other information requested by the attorney general and the ~~auditor of~~ state **comptroller.**

SECTION 143. IC 5-13-13-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. (a) After the receipt of the certificate and statements required by section 1 of this chapter, the attorney general and the ~~auditor of~~ state **comptroller** shall ascertain and fix the amount of public funds in the closed depository deposited in the manner required by this article. The amount of public funds deposited contrary to the requirements of this article are not insured by this article.

(b) The attorney general and the ~~auditor of~~ state **comptroller** shall, within sixty (60) days after the receipt of the certificate and statements, send a copy of their decision by registered mail to the several public officers who have filed statements and to the department of financial institutions, or to the receiver if the closed depository is a national banking association.

(c) The department of financial institutions or the receiver shall cause notice of the decision to be published by one (1) publication in a newspaper of general circulation in the county where the closed depository is situated. This notice must be under the heading "Notice to Depositors of _____" (inserting the name of the closed depository). The costs of the publication shall be charged to the liquidation expense of the closed depository.

(d) Except as otherwise provided in this chapter, the decision of the attorney general and the ~~auditor of~~ state **comptroller,** if they agree, is final, and has the same force as a final judgment of a court. However, if any depositor of the closed depository, within ten (10) days after the publication of the notice required by this section, files objections to that decision in writing in any court competent to determine matters concerning the closed depository, the ~~auditor of~~ state **comptroller** shall withhold payment of the claim until the objections are determined by

the court.

(e) If the attorney general and ~~auditor of~~ state **comptroller** do not send a copy of their decision to the department of financial institutions or to the receiver of the national banking association within the time required by this section, or if objections in writing are made as provided in this section, the department of financial institutions or any receiver or any treasurer or other person having funds on deposit in the closed depository may petition any court competent to hear and determine matters pertaining to the liquidation of the closed depository and to determine the amount of public funds deposited in the manner required by this chapter. The court shall, without delay, hear and determine the issues presented by the petition and enter judgment accordingly.

SECTION 144. IC 5-13-13-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) Whenever the decision of the attorney general and ~~auditor of~~ state **comptroller** has become final, or whenever a court of competent jurisdiction as provided in section 2 of this chapter has determined the amount payable from the insurance fund on account of public funds deposited in the closed depository, the board for depositories shall, subject to IC 5-13-12-8(c), cause the amount to be paid to the treasurer or public officer out of the insurance fund.

(b) After payment is made under subsection (a), the board, on behalf of the public deposit insurance fund, is then subrogated to all of the right, title, and interest of the depositor of the public funds for the amount of the depository's claim against any federal deposit insurance agency and against the closed depository. The board is so subrogated to the extent that the insurance fund has paid the loss not reimbursed by the insurance. The board is entitled to share in the distribution of the assets of the closed depository on the basis ratably with other depositories, but the insurance fund shall be paid in full before any distribution is made on account of public funds not insured under the terms of this chapter. The board shall pay any sum or sums received from any distribution into the insurance fund.

SECTION 145. IC 5-14-1.5-7.5, AS ADDED BY P.L.134-2012, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7.5. (a) This section applies only to an individual who is:

(1) an officer of a public agency; or

(2) employed in a management level position with a public agency.

(b) If an individual with the specific intent to violate the law fails to

perform a duty imposed on the individual under this chapter by:

(1) failing to give proper notice of a regular meeting, special meeting, or executive session;

(2) taking final action outside a regular meeting or special meeting;

(3) participating in a secret ballot during a meeting;

(4) discussing in an executive session subjects not eligible for discussion in an executive session;

(5) failing to prepare a memorandum of a meeting as required by section 4 of this chapter; or

(6) participating in at least one (1) gathering of a series of gatherings under section 3.1 of this chapter;

the individual and the public agency are subject to a civil penalty under subsection (f).

(c) A civil penalty may only be imposed as part of an action filed under section 7 of this chapter. A court may not impose a civil penalty under this section unless the public access counselor has issued an advisory opinion:

(1) to the complainant and the public agency;

(2) that finds that the individual or public agency violated this chapter; and

(3) before the action under section 7 of this chapter is filed.

Nothing in this section prevents both the complainant and the public agency from requesting an advisory opinion from the public access counselor.

(d) It is a defense to the imposition of a civil penalty under this section that the individual failed to perform a duty under subsection (b) in reliance on either of the following:

(1) An opinion of the public agency's legal counsel.

(2) An opinion of the attorney general.

(e) Except as provided in subsection (i), in an action filed under section 7 of this chapter, a court may impose a civil penalty against one (1) or more of the following:

(1) The individual named as a defendant in the action.

(2) The public agency named as a defendant in the action.

(f) The court may impose against each defendant listed in subsection (c) the following civil penalties:

(1) Not more than one hundred dollars ($100) for the first violation.

(2) Not more than five hundred dollars ($500) for each additional violation.

A civil penalty imposed under this section is in addition to any other

civil or criminal penalty imposed. However, in any one (1) action brought under section 7 of this chapter, a court may impose only one (1) civil penalty against an individual, even if the court finds that the individual committed multiple violations. This subsection does not preclude a court from imposing another civil penalty against an individual in a separate action, but an individual may not be assessed more than one (1) civil penalty in any one (1) action brought under this section.

(g) A court shall distribute monthly to the ~~auditor of~~ state **comptroller** any penalties collected under this section for deposit in the education fund established by IC 5-14-4-14.

(h) An individual is personally liable for a civil penalty imposed on the individual under this section. A civil penalty imposed against a public agency under this section shall be paid from the public agency's budget.

(i) If an officer of a public agency directs an individual who is employed in a management level position to fail to give proper notice as described in subsection (b)(1), the management level employee is not subject to civil penalties under subsection (f).

SECTION 146. IC 5-14-3-3.5, AS AMENDED BY P.L.43-2021, SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3.5. (a) As used in this section, "state agency" has the meaning set forth in IC 4-13-1-1. The term does not include the office of the following elected state officials:

(1) Secretary of state.

(2) ~~Auditor.~~ **State comptroller.**

(3) Treasurer.

(4) Attorney general.

However, each state office described in subdivisions (1) through (4) and the judicial department of state government may use the computer gateway administered by the office of technology established by IC 4-13.1-2-1, subject to the requirements of this section.

(b) As an additional means of inspecting and copying public records, a state agency may provide enhanced access to public records maintained by the state agency.

(c) If the state agency has entered into a contract with a third party under which the state agency provides enhanced access to the person through the third party's computer gateway or otherwise, all of the following apply to the contract:

(1) The contract between the state agency and the third party must provide for the protection of public records in accordance with subsection (d).

(2) The contract between the state agency and the third party may provide for the payment of a reasonable fee to the state agency by either:

(A) the third party; or

(B) the person.

(d) A contract required by this section must provide that the person and the third party will not engage in the following:

(1) Unauthorized enhanced access to public records.

(2) Unauthorized alteration of public records.

(3) Disclosure of confidential public records.

(e) A state agency shall provide enhanced access to public records only through the computer gateway administered by the office of technology.

SECTION 147. IC 5-14-3-9.5, AS ADDED BY P.L.134-2012, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9.5. (a) This section does not apply to any matter regarding:

(1) the work product of the legislative services agency under personnel rules approved by the legislative council; or

(2) the work product of individual members and the partisan staffs of the general assembly.

(b) As used in subsections (c) through (k), "individual" means:

(1) an officer of a public agency; or

(2) an individual employed in a management level position with a public agency.

(c) If an individual:

(1) continues to deny a request that complies with section 3(b) of this chapter for inspection or copying of a public record after the public access counselor has issued an advisory opinion:

(A) regarding the request for inspection or copying of the public record; and

(B) that instructs the public agency to allow access to the public record; and

(2) denies the request with the specific intent to unlawfully withhold a public record that is subject to disclosure under this chapter;

the individual and the public agency employing the individual are subject to a civil penalty under subsection (h).

(d) If an individual intentionally charges a copying fee that the individual knows exceeds the amount set by statute, fee schedule, ordinance, or court order, the individual is subject to a civil penalty under subsection (h).

(e) A civil penalty may only be imposed as part of an action filed under section 9 of this chapter. A court may not impose a civil penalty under this section unless the public access counselor has issued an advisory opinion:

(1) to the complainant and the public agency;

(2) that instructs the public agency to allow access to the public record; and

(3) before the action under section 9 of this chapter is filed.

Nothing in this section prevents both the person requesting the public record and the public agency from requesting an advisory opinion from the public access counselor.

(f) It is a defense to the imposition of a civil penalty under this section that the individual denied access to a public record in reliance on either of the following:

(1) An opinion of the public agency's legal counsel.

(2) An opinion of the attorney general.

(g) A court may impose a civil penalty for a violation under subsection (c) against one (1) or more of the following:

(1) The individual named as a defendant in the action.

(2) The public agency named as a defendant in the action.

(h) In an action under this section, a court may impose the following civil penalties:

(1) Not more than one hundred dollars ($100) for the first violation.

(2) Not more than five hundred dollars ($500) for each additional violation.

A civil penalty imposed under this section is in addition to any other civil or criminal penalty imposed. However, in any one (1) action brought under this section, a court may impose only one (1) civil penalty against an individual, even if the court finds that the individual committed multiple violations. This subsection does not preclude a court from imposing another civil penalty against an individual in a separate action, but an individual may not be assessed more than one (1) civil penalty in any one (1) action brought under this section.

(i) A court shall distribute monthly to the ~~auditor of~~ state **comptroller** any penalties collected under this section for deposit in the education fund established by IC 5-14-4-14.

(j) An individual is personally liable for a civil penalty imposed on the individual under this section. A civil penalty imposed against a public agency under this section shall be paid from the public agency's budget.

(k) If an officer of a public agency directs an individual who is

employed in a management level position to deny a request as described in subsection (c)(1), the management level employee is not subject to civil penalties under subsection (h).

SECTION 148. IC 5-14-3.5-2, AS AMENDED BY P.L.87-2022, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. (a) The ~~auditor of~~ state **comptroller,** working with the office of technology established by IC 4-13.1-2-1, or another organization that is part of a state educational institution, and the office of management and budget established by IC 4-3-22-3, shall post on the Indiana transparency ~~Internet web site~~ **website** the following data:

(1) A listing of state expenditures and fund balances, including expenditures for contracts, grants, and leases.

(2) A listing of state owned real and personal property that has a value of more than twenty thousand dollars ($20,000).

The ~~web site~~ **website** must be electronically searchable by the public and must be intuitive to users of the ~~web site.~~ **website.**

(b) The data base must include for each state agency:

(1) the amount, date, payer, and payee of expenditures;

(2) a listing of state expenditures by:

(A) personal services;

(B) other operating expenses; or

(C) total operating expenses;

to reflect how the funds were appropriated in the state budget act;

(3) a listing of state fund balances;

(4) a listing of property owned by the state; and

(5) the information report required under IC 4-12-1-21(c).

(c) The data base must include for each state educational institution a listing of the annual salaries for employees of the state educational institution.

SECTION 149. IC 5-14-3.5-3, AS ADDED BY P.L.172-2011, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. The ~~auditor of~~ state **comptroller** may enhance and organize the presentation of the information through the use of graphic representations.

SECTION 150. IC 5-14-3.5-4, AS ADDED BY P.L.172-2011, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. (a) The ~~auditor of~~ state **comptroller** may not allow public access under this section to:

(1) a payee's address;

(2) personal information that is protected under state or federal law or rule; or

(3) information that is protected as a trade secret under state or

federal law or by rule.

(b) The ~~auditor of~~ state **comptroller** may make information protected under subsection (a) available in an aggregate format only.

SECTION 151. IC 5-14-3.5-6, AS AMENDED BY P.L.177-2013, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. To the extent any information required to be in the data base is collected or maintained by a state agency or state educational institution, the state agency or state educational institution shall provide that information to the ~~auditor of~~ state **comptroller** for inclusion in the data base.

SECTION 152. IC 5-14-3.5-7, AS ADDED BY P.L.172-2011, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. The ~~auditor of~~ state **comptroller** may not charge a fee for access to the data base.

SECTION 153. IC 5-14-3.5-8, AS ADDED BY P.L.172-2011, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 8. Except as provided in section 9 of this chapter, a state agency shall cooperate with and provide information to the ~~auditor of~~ state **comptroller** as necessary to implement and administer this chapter.

SECTION 154. IC 5-14-3.5-10, AS ADDED BY P.L.172-2011, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. The office of technology established by IC 4-13.1-2-1 shall work with the ~~auditor of~~ state **comptroller** to include a link on the ~~Internet web site~~ **website** established under this chapter to the ~~Internet web site~~ **website** of each ~~Internet web site~~ **website** operated by:

(1) the state; or

(2) a state agency.

SECTION 155. IC 5-14-3.5-12, AS ADDED BY P.L.172-2011, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 12. The ~~auditor of~~ state **comptroller** and the office of technology shall initially complete the design of the ~~Internet web site~~ **website** and establish and post the information required under this chapter for all state agencies.

SECTION 156. IC 5-14-3.5-14, AS ADDED BY P.L.172-2011, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 14. In order to comply with this chapter, the ~~auditor~~ **state comptroller** may require that forms required to be submitted under this chapter be submitted in an electronic format.

SECTION 157. IC 5-17-5-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) The ~~auditor of~~

state **comptroller** shall pay a late payment penalty on behalf of any state agency required to pay late payment penalties under this chapter. The ~~auditor of~~ state **comptroller** shall pay the penalties from funds designated for administrative costs of the agency receiving the public works, personal services, goods and services, equipment, or travel. The penalties may not be paid from other funds of the state.

(b) Any late payment penalty that remains unpaid at the end of any thirty (30) day period shall be added to the principal amount of the debt and, thereafter, penalties shall accrue on that amount.

(c) In instances where a claim is filled out incorrectly, or where there is any defect or impropriety in a claim submitted, the ~~auditor of~~ state **comptroller,** any division of the Indiana department of administration that accepts claims for payment, or a political subdivision, as appropriate, shall contact the vendor within ten (10) days. An error on the vendor's claim, if corrected within five (5) business days of being so contacted, may not result in the vendor being paid late.

SECTION 158. IC 5-17-5-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) The ~~auditor of~~ state **comptroller** shall prepare a list that:

(1) identifies each state agency that has paid, or on whose behalf the ~~auditor of~~ state **comptroller** has paid, a late payment penalty under this chapter; and

(2) states the sum paid by the agency or by the ~~auditor of~~ state **comptroller** on behalf of the agency during the preceding year.

(b) The ~~auditor of~~ state **comptroller** shall submit the list prepared under subsection (a) to:

(1) the governor; and

(2) the budget agency;

before August 1 of each year.

SECTION 159. IC 5-28-8-7, AS AMENDED BY P.L.74-2020, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. The ~~auditor of~~ state **comptroller** shall draw warrants on the treasurer of state in payment of properly prepared vouchers signed by the secretary of commerce or the secretary of commerce's designee.

SECTION 160. IC 5-28-8-10, AS ADDED BY P.L.4-2005, SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. (a) A qualified entity may apply to the corporation for a loan from the fund to be used for economic development programs.

(b) An amount loaned to a qualified entity is an obligation of the

qualified entity and shall be repaid to the corporation within a time to be fixed by the corporation, not to exceed three (3) years.

(c) The corporation shall determine interest rates for the loans to be made under this section.

(d) Final disbursements of money under this section must be made with the approval of the state board of finance.

(e) If a qualified entity fails to make repayment of money loaned under this section, the amount payable may be:

(1) withheld by the ~~auditor of~~ state **comptroller** from money payable to the qualified entity and transferred to the fund; or

(2) recovered in an action by the state on relation of the corporation, prosecuted by the attorney general, in the circuit or superior court of the county in which the qualified entity is located.

SECTION 161. IC 5-28-9-10, AS ADDED BY P.L.4-2005, SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. (a) Two million dollars ($2,000,000) in the industrial development fund does not revert to the state general fund but constitutes a revolving fund to be used exclusively for the purpose of this chapter. The corporation, subject to the approval of the state board of finance, may order the ~~auditor of~~ state **comptroller** to make an approved loan from the revolving fund to a qualified entity (including the purchase of bonds of the qualified entity), a small business investment company, or a minority enterprise small business investment company.

(b) A qualified entity may borrow funds from the corporation under this chapter and shall use the loan proceeds to institute and administer an approved industrial development program. The combined amount of outstanding loans to any one (1) program may not exceed one million dollars ($1,000,000). However, the one million dollar ($1,000,000) restriction in this subsection does not apply to an approved industrial development program in an economic development district established by a qualified entity under IC 6-1.1-39. A loan made under this chapter to an economic development commission is not a loan to or an obligation of the qualified entity that formed the commission, if the repayment of the loan is limited to a specified revenue source under section 15 of this chapter.

(c) A small business investment company or a minority enterprise small business investment company may use the loan proceeds for any lawful purpose.

(d) Notwithstanding any other law (including IC 5-1-11), the loan to a qualified entity under this section may be directly negotiated with

the corporation without public sale of bonds or other evidences of indebtedness of the qualified entity.

SECTION 162. IC 5-28-9-17, AS ADDED BY P.L.4-2005, SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 17. (a) If a qualified entity fails to make repayment of money lent under this chapter or is in any way indebted to the industrial development fund for any amounts incurred or accrued, the amount payable may be:

(1) withheld by the ~~auditor of~~ state **comptroller,** as set forth in the loan agreement with the qualified entity, from any money payable to the qualified entity and transferred to the fund; or

(2) recovered in an action by the state on relation of the corporation, prosecuted by the attorney general, in the circuit or superior court of the county in which the qualified entity is located.

(b) If a small business investment company or a minority enterprise small business investment company fails to make repayment of money lent under this chapter or is in any way indebted to the industrial development fund for any amounts incurred or accrued, the amount payable may be recovered in an action by the state on relation of the company, prosecuted by the attorney general, in the circuit or superior court of the county in which the small business investment company or minority enterprise small business investment company is located.

SECTION 163. IC 5-28-25-5, AS ADDED BY P.L.4-2005, SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) The secretary of commerce, subject to the approval of the governor and budget director, may direct the ~~auditor of~~ state **comptroller** to make an approved grant from the fund to an eligible entity.

(b) The money granted must be used by the recipient to institute and administer an approved industrial development program.

SECTION 164. IC 6-1.1-8-20, AS AMENDED BY P.L.255-2017, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 20. (a) If a public utility company does not file a statement with the department of local government finance on or before the date prescribed under section 19 of this chapter, the company shall pay a penalty of one hundred dollars ($100) per day for each day that the statement is late. However, a penalty under this subsection may not exceed one thousand dollars ($1,000). A public utility company shall remit a penalty for which the public utility company is liable under this subsection to the department of state revenue.

(b) The department of local government finance shall notify the

attorney general and the department of state revenue if a public utility company fails to file a statement on or before the due date. The attorney general shall then bring an action in the name of this state to collect the penalty due under this section.

(c) The state ~~auditor~~ **comptroller** shall deposit amounts collected under this section in the state treasury for credit to the state general fund.

SECTION 165. IC 6-1.1-8-37 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 37. (a) If:

(1) the department of local government finance's reassessment of distributable property is less than the department's original assessment; or

(2) the Indiana board's reassessment of distributable property is less than the department's original assessment;

the auditor of each affected county shall compute the tax refund, if any, which is due the public utility company. The county auditor shall then issue a warrant to the company for the amount of the refund due, and the county treasurer shall pay the warrant, without an appropriation for the disbursement.

(b) If:

(1) the department of local government finance's reassessment of distributable property is greater than the department's original assessment; or

(2) the Indiana board's reassessment of distributable property is greater than the department's original assessment;

the auditor of each affected county shall enter the difference as an assessment of omitted property. The county auditor shall compute and the county treasurer shall collect the additional tax due in ~~he~~ **the** same manner that taxes on omitted property are computed and ~~collect.~~ **collected.** However, the county officials may not charge penalty or interest on the additional tax due unless the public utility company does not pay the tax within thirty (30) days after the date notice of the additional tax due is given to the company.

(c) The accounts of the various taxing units shall be credited or charged with each unit's proportionate share of additional taxes collected and refunds made under this section.

SECTION 166. IC 6-1.1-8.1-1, AS ADDED BY P.L.236-2023, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. This ~~section~~ **chapter** applies to assessment dates after December 31, 2022.

SECTION 167. IC 6-1.1-15-1.1, AS AMENDED BY P.L.236-2023, SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JULY 1, 2024]: Sec. 1.1. (a) A taxpayer may appeal an assessment of a taxpayer's tangible property by filing a notice in writing with the township assessor, or the county assessor if the township is not served by a township assessor. Except as provided in subsections (e) and (h), an appeal under this section may raise any claim of an error related to the following:

(1) The assessed value of the property.

(2) The assessment was against the wrong person.

(3) The approval denial or omission of a deduction, credit, exemption, abatement, or tax cap.

(4) A clerical, mathematical, or typographical mistake.

(5) The description of the real property.

(6) The legality or constitutionality of a property tax or assessment.

A written notice under this section must be made on a form designated by the department of local government finance. A taxpayer must file a separate petition for each parcel.

(b) A taxpayer may appeal an error in the assessed value of the property under subsection (a)(1) any time after the official's action, but not later than the following:

(1) For assessments before January 1, 2019, the earlier of:

(A) forty-five (45) days after the date on which the notice of assessment is mailed by the county; or

(B) forty-five (45) days after the date on which the tax statement is mailed by the county treasurer, regardless of whether the assessing official changes the taxpayer's assessment.

(2) For assessments of real property, after December 31, 2018, the earlier of:

(A) June 15 of the assessment year, if the notice of assessment is mailed by the county before May 1 of the assessment year; or

(B) June 15 of the year in which the tax statement is mailed by the county treasurer, if the notice of assessment is mailed by the county on or after May 1 of the assessment year.

(3) For assessments of personal property, forty-five (45) days after the date on which the county mails the notice under IC 6-1.1-3-20.

A taxpayer may appeal an error in the assessment under subsection (a)(2), (a)(3), (a)(4), (a)(5), or (a)(6) not later than three (3) years after the taxes were first due.

(c) Except as provided in subsection (d), an appeal under this

section applies only to the tax year corresponding to the tax statement or other notice of action.

(d) An appeal under this section applies to a prior tax year if a county official took action regarding a prior tax year, and such action is reflected for the first time in the tax statement. A taxpayer who has timely filed a written notice of appeal under this section may be required to file a petition for each tax year, and each petition filed later must be considered timely.

(e) A taxpayer may not appeal under this section any claim of error related to the following:

(1) The denial of a deduction, exemption, abatement, or credit if the authority to approve or deny is not vested in the county board, county auditor, county assessor, or township assessor.

(2) The calculation of interest and penalties.

(3) A matter under subsection (a) if a separate appeal or review process is statutorily prescribed.

However, a claim may be raised under this section regarding the omission or application of a deduction approved by an authority other than the county board, county auditor, county assessor, or township assessor.

(f) The filing of a written notice under this section constitutes a request by the taxpayer for a preliminary informal meeting with the township assessor, or the county assessor if the township is not served by a township assessor.

(g) A county or township official who receives a written notice under this section shall forward the notice to:

(1) the county board; and

(2) the county auditor, if the taxpayer raises a claim regarding a matter that is in the discretion of the county auditor.

(h) A taxpayer may not raise any claim in an appeal under this section related to the legality or constitutionality of:

(1) a user fee (as defined in IC 33-23-1-10.5);

(2) any other charge, fee, or rate imposed by a political subdivision under any other law; or

(3) any tax imposed by a political subdivision other than a property tax.

(i) This subsection applies only to an appeal based **on** a claim of error in the determination of property that is or is not eligible for a standard homestead deduction under IC 6-1.1-12-37 and only for an assessment date occurring before January 1, 2024. A taxpayer may appeal an error in the assessment of property as described in this subsection any time after the official's action, but not later than one (1)

year after the date on which the property that is the subject of the appeal was assessed.

SECTION 168. IC 6-1.1-15-1.2, AS AMENDED BY P.L.236-2023, SECTION 26, AND AS AMENDED BY P.L.239-2023, SECTION 3, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1.2. (a) A county or township official who receives a written notice under section 1.1 of this chapter shall schedule, at a time during business hours that is convenient to the taxpayer, a preliminary informal meeting with the taxpayer in order to resolve the appeal. If the taxpayer raises a claim regarding a matter that is in the discretion of the county auditor, the informal meeting must include the county auditor. At the preliminary informal meeting, in order to facilitate understanding and the resolution of disputed issues:

(1) a county or township official;

(2) the county auditor, if the matter is in the discretion of the county auditor; and

(3) the taxpayer;

shall exchange the information that each party is relying on at the time of the preliminary informal meeting to support the party's respective position on each disputed issue concerning the assessment or deduction. If additional information is obtained by the county or township official, the county auditor, or the taxpayer after the preliminary informal meeting and before the hearing held by the county board, the party obtaining the information shall provide the information to the other party. If the county or township official, the county auditor, or the taxpayer obtains additional information and provides the information to the other party for the first time at the hearing held by the county board, the county board, unless waived by the receiving party, shall continue the hearing until a future hearing date of the county board so that the receiving party has an opportunity to review all the information that the offering party is relying on to support the offering party's positions on the disputed issues concerning the assessment or deduction.

(b) The official shall report on a form prescribed by the department of local government finance the results of the informal meeting. If the taxpayer and the official agree on the resolution of all issues in the appeal, the report shall state the agreed resolution of the matter and be signed by the official and the taxpayer. If an informal meeting is not held, or the informal meeting is unsuccessful, the official shall report those facts on the form. The official shall forward the report on the informal meeting to the county board.

(c) If the county board receives a report on the informal meeting

indicating an agreed resolution of the matter, the county board shall vote to accept or deny the agreed resolution. If the county board accepts the agreed resolution, the county board shall issue a notification of final assessment determination adopting the agreed resolution and vacating the hearing if scheduled.

(d) The county board, upon receipt of a written notice under section 1.1 of this chapter, shall hold a hearing on the appeal not later than one hundred eighty (180) days after the filing date of the written notice. The county board shall, by mail, give at least thirty (30) days notice of the date, time, and place fixed for the hearing to the taxpayer, the county or township official with whom the taxpayer filed the written notice, and the county auditor. If the county board has notice that the taxpayer is represented by a third person, any hearing notice shall be mailed to the representative.

(e) If good cause is shown, the county board shall grant a request for continuance filed in writing at least ten (10) days before the hearing, and reschedule the hearing under subsection (d).

(f) A taxpayer may withdraw an appeal by filing a written request at least ten (10) days before the hearing. The county board shall issue a notification of final assessment determination indicating the withdrawal and no change in the assessment. A withdrawal waives a taxpayer's right to appeal to the Indiana board.

(g) The county board shall determine an appeal without a hearing if requested by the taxpayer in writing at least twenty (20) days before the hearing.

(h) If a taxpayer appeals the assessment of tangible property under section 1.1 of this chapter, the taxpayer is not required to have an appraisal of the property in order to initiate the appeal or prosecute the appeal. *If the taxpayer presents an appraisal to the county board that:*

(1) is prepared by a certified appraiser in compliance with the Uniform Standards of Professional Appraisal Practice to determine the market value in use;

(2) is addressed to the property owner or the assessor's office;

(3) is commissioned for the purpose of the assessment appeal; and

(4) has an effective date that is the same date as the date of the assessment that is the subject of the appeal;

the value of the property contained in the appraisal is presumed to be correct. If the county board disagrees with the taxpayer's appraisal, the county board may seek review of the appraisal by a third party independent certified appraiser or obtain an independent appraisal report conducted by a certified appraiser in compliance with the

Uniform Standards of Professional Appraisal Practice. If the county board's appraisal differs from the taxpayer's appraisal, the county board shall weigh the evidence and determine the true tax value of the property based on the totality of the probative evidence before the county board. The county board's determination of the property's true tax value may be higher or lower than the assessment but may not be lower than the lowest appraisal presented to or obtained by the county board, or higher than the highest appraisal presented to or obtained by the county board. After the assignment of value, the parties shall retain their rights to appeal the assessment or assessments to the Indiana board, which must hear the appeal de novo.

(i) At a hearing under subsection (d), the taxpayer shall have the opportunity to present testimony and evidence regarding the matters on appeal. If the matters on appeal are in the discretion of the county auditor, the county auditor or the county auditor's representative shall attend the hearing. A county or township official, or the county auditor or the county auditor's representative, shall have an opportunity to present testimony and evidence regarding the matters on appeal. The county board may adjourn and continue the hearing to a later date in order to make a physical inspection or consider the evidence presented.

(j) The county board shall determine the assessment by motion and majority vote. *Except as provided in subsection (m),* a county board may, based on the evidence before it, increase an assessment. The county board shall issue a written decision. Written notice of the decision shall be given to the township official, county official, county auditor, and the taxpayer.

(k) If more than one hundred eighty (180) days have passed since the date the notice of appeal was filed, and the county board has not issued a determination, a taxpayer may initiate any appeal with the Indiana board of tax review under section 3 of this chapter.

(l) The county assessor may assess a penalty of fifty dollars ($50) against the taxpayer if the taxpayer or representative fails to appear at a hearing under subsection (d) and, under subsection (e), the taxpayer's request for continuance is denied, or the taxpayer's request for continuance, request for the board to take action without a hearing, or withdrawal is not timely filed. A taxpayer may appeal the assessment of the penalty to the Indiana board or directly to the tax court. The penalty may not be added as an amount owed on the property tax statement under IC 6-1.1-22 or IC 6-1.1-22.5.

(m) The determination of an appealed assessed value of tangible property by a county or township official resulting from an informal meeting under subsection (a), or by a county board resulting from an

appeal hearing under subsection (d), may be less than or equal to the tangible property's original appealed assessed value at issue, but may not exceed the original appealed assessed value at issue. However, an increase in assessed value that is attributable to substantial renovation, new improvements, zoning change, or use change is excluded from the limitation under this subsection.

SECTION 169. IC 6-1.1-17-16, AS AMENDED BY P.L.38-2021, SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 16. (a) The department of local government finance shall certify the tax rates and tax levies for all funds of political subdivisions subject to the department of local government finance's review.

(b) For a fund of a political subdivision subject to levy limits under IC 6-1.1-18.5-3, the department of local government finance shall calculate and certify the allowable budget of the fund if the political subdivision adopts a tax levy that exceeds the estimated maximum levy limits as provided by the department of local government finance under IC 6-1.1-18.5-24.

(c) For a fund of a political subdivision subject to levy limits under IC 6-1.1-18.5-3 and for which the political subdivision adopts a tax levy that is not more than the levy limits under IC 6-1.1-18.5-3, the department of local government finance shall review the fund to ensure the adopted budget is fundable based on the unit's adopted tax levy and estimates of available revenues. If the adopted budget is fundable, the department of local government finance shall use the adopted budget as the approved appropriation for the fund for the budget year. As needed, the political subdivision may complete the additional appropriation process through IC 6-1.1-18-5 for these funds during the budget year.

(d) For a fund of the political subdivision subject to levy limits under IC 6-1.1-18.5-3 and for which the political subdivision adopts a tax levy that is not more than the levy limits under IC 6-1.1-18.5-3, if the department of local government finance has determined the adopted budget is not fundable based on the unit's adopted tax levy and estimates of available revenues, the department of local government finance shall calculate and certify the allowable budget that is fundable based on the adopted tax levy and the department's estimates of available revenues.

(e) For all other funds of a political subdivision not described in subsections (b), (c), and (d), the department of local government finance shall certify a budget for the fund.

(f) Except as provided in section 16.1 of this chapter, the department

of local government finance is not required to hold a public hearing before the department of local government finance reviews, revises, reduces, or increases a political subdivision's budget by fund, tax rate, or tax levy under this section.

(g) Except as provided in subsection (l), IC 20-46, or IC 6-1.1-18.5, the department of local government finance may not increase a political subdivision's budget by fund, tax rate, or tax levy to an amount which exceeds the amount originally fixed by the political subdivision. However, if the department of local government finance determines that IC 5-3-1-2.3(b) applies to the tax rate, tax levy, or budget of the political subdivision, the maximum amount by which the department may increase the tax rate, tax levy, or budget is the amount originally fixed by the political subdivision, and not the amount that was incorrectly published or omitted in the notice described in IC 5-3-1-2.3(b). The department of local government finance shall give the political subdivision notification electronically in the manner prescribed by the department of local government finance specifying any revision, reduction, or increase the department proposes in a political subdivision's tax levy or tax rate. The political subdivision has ten (10) calendar days from the date the political subdivision receives the notice to provide a response electronically in the manner prescribed by the department of local government finance. The response may include budget reductions, reallocation of levies, a revision in the amount of miscellaneous revenues, and further review of any other item about which, in the view of the political subdivision, the department is in error. The department of local government finance shall consider the adjustments as specified in the political subdivision's response if the response is provided as required by this subsection and shall deliver a final decision to the political subdivision. The department of local government finance may not consider any adjustments that are suggested by the political subdivision after the expiration of the ten (10) day period allowed for the political subdivision's response.

(h) The department of local government finance may not approve a levy for lease payments by a city, town, county, library, or school corporation if the lease payments are payable to a building corporation for use by the building corporation for debt service on bonds and if:

(1) no bonds of the building corporation are outstanding; or

(2) the building corporation has enough legally available funds on hand to redeem all outstanding bonds payable from the particular lease rental levy requested.

(i) The department of local government finance shall certify its

action to:

(1) the county auditor;

(2) if the budget and levy of the political subdivision are being continued:

(A) the state board of accounts;

(B) the ~~auditor of~~ state **comptroller;** and

(C) the department of state revenue;

(3) the political subdivision if the department acts pursuant to an appeal initiated by the political subdivision; and

(4) a taxpayer that owns property that represents at least ten percent (10%) of the taxable assessed valuation in the political subdivision.

(j) The following may petition for judicial review of the final determination of the department of local government finance under subsection (i):

(1) If the department acts under an appeal initiated by a political subdivision, the political subdivision.

(2) A taxpayer that owns property that represents at least ten percent (10%) of the taxable assessed valuation in the political subdivision.

The petition must be filed in the tax court not more than forty-five (45) days after the department certifies its action under subsection (i).

(k) The department of local government finance is expressly directed to complete the duties assigned to it under this section as follows:

(1) Not later than December 31 of the year preceding that budget year, unless subdivision (2) applies.

(2) Not later than January 15 of the budget year if any of the following are true:

(A) A taxing unit in a county intends to issue debt after December 1 in the year preceding the budget year and has indicated its intent to issue debt after December 1 in the year preceding the budget year as specified in section 5 of this chapter.

(B) A taxing unit intends to file a shortfall appeal under IC 6-1.1-18.5-16 and has indicated its intent to file a shortfall appeal as specified in section 5 of this chapter.

(C) The deadline for a city in the county to fix the budget, tax rate, and tax levy has been extended, in accordance with section 5.2 of this chapter, due to the executive's veto of the ordinance fixing the budget, tax rate, and tax levy.

(l) Subject to the provisions of all applicable statutes, and

notwithstanding IC 6-1.1-18-1, the department of local government finance shall, unless the department finds extenuating circumstances, increase a political subdivision's tax levy to an amount that exceeds the amount originally advertised or adopted by the political subdivision if:

(1) the increase is requested in writing by the officers of the political subdivision;

(2) the request includes:

(A) the corrected budget, tax rate, or levy, as applicable; and

(B) the time and place of the meeting described in subdivision (4);

(3) the political subdivision publishes the requested increase on the department's advertising ~~Internet web site;~~ **website;**

(4) the political subdivision adopts the needed changes to its budget, tax levy, or rate in a public meeting of the governing body; and

(5) notice is given to the county fiscal body of the department's correction.

The political subdivision shall publish notice of the meeting described in subdivision (4) on the Indiana transparency ~~Internet web site~~ **website** in the manner prescribed by the department not later than forty-eight (48) hours (excluding weekends and holidays) before the meeting. If the department increases a levy beyond what was advertised or adopted under this subsection, it shall, unless the department finds extenuating circumstances, reduce the certified levy affected below the maximum allowable levy by the lesser of five percent (5%) of the difference between the advertised or adopted levy and the increased levy, or one hundred thousand dollars ($100,000).

SECTION 170. IC 6-1.1-20-1.1, AS AMENDED BY P.L.236-2023, SECTION 35, AND AS AMENDED BY P.L.239-2023, SECTION 6, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1.1. *(a)* As used in this chapter, "controlled project" means any project financed by bonds or a lease, except for the following:

(1) A project for which the political subdivision reasonably expects to pay:

(A) debt service; or

(B) lease rentals;

from funds other than property taxes that are exempt from the levy limitations of IC 6-1.1-18.5 or (before January 1, 2009) IC 20-45-3. A project is not a controlled project even though the political subdivision has pledged to levy property taxes to pay the debt service or lease rentals if those other funds are insufficient.

(2) *Subject to subsection (b),* a project that will not cost the political subdivision more than the lesser of the following:

(A) An amount equal to the following:

(i) In the case of an ordinance or resolution adopted before January 1, 2018, making a preliminary determination to issue bonds or enter into a lease for the project, two million dollars ($2,000,000).

(ii) In the case of an ordinance or resolution adopted after December 31, 2017, and before January 1, 2019, making a preliminary determination to issue bonds or enter into a lease for the project, five million dollars ($5,000,000).

(iii) In the case of an ordinance or resolution adopted in a calendar year after December 31, 2018, making a preliminary determination to issue bonds or enter into a lease for the project, an amount (as determined by the department of local government finance) equal to the result of the maximum levy growth quotient determined under IC 6-1.1-18.5-2 for the year multiplied by the amount determined under this clause for the preceding calendar year.

The department of local government finance shall publish the threshold determined under item (iii) in the Indiana Register under IC 4-22-7-7 not more than sixty (60) days after the date the budget agency releases the maximum levy growth quotient for the ensuing year under IC 6-1.1-18.5-2.

(B) An amount equal to the following:

(i) One percent (1%) of the total gross assessed value of property within the political subdivision on the last assessment date, if that total gross assessed value is more than one hundred million dollars ($100,000,000).

(ii) One million dollars ($1,000,000), if the total gross assessed value of property within the political subdivision on the last assessment date is not more than one hundred million dollars ($100,000,000).

(3) A project that is being refinanced for the purpose of providing gross or net present value savings to taxpayers.

(4) A project for which bonds were issued or leases were entered into before January 1, 1996, or where the state board of tax commissioners has approved the issuance of bonds or the execution of leases before January 1, 1996.

(5) A project that:

(A) is required by a court order holding that a federal law

mandates the project; or

(B) is in response to a court order holding that:

(i) a federal law has been violated; and

(ii) the project is to address the deficiency or violation.

(6) A project that is in response to:

(A) a natural disaster;

(B) an accident; or

(C) an emergency;

in the political subdivision that makes a building or facility unavailable for its intended use.

(7) A project that was not a controlled project under this section as in effect on June 30, 2008, and for which:

(A) the bonds or lease for the project were issued or entered into before July 1, 2008; or

(B) the issuance of the bonds or the execution of the lease for the project was approved by the department of local government finance before July 1, 2008.

(8) A project of the Little Calumet River basin development commission for which bonds are payable from special assessments collected under IC 14-13-2-18.6.

(9) A project for engineering, land and right-of-way acquisition, construction, resurfacing, maintenance, restoration, and rehabilitation exclusively for or of:

(A) local road and street systems, including bridges that are designated as being in a local road and street system;

(B) arterial road and street systems, including bridges that are designated as being in an arterial road and street system; or

(C) any combination of local and arterial road and street systems, including designated bridges.

(b) This subsection does not apply to a project for which a public hearing to issue bonds or enter into a lease has been conducted under IC 20-26-7-37 before July 1, 2023. If:

(1) a political subdivision's total debt service tax rate is more than forty cents ($0.40) per one hundred dollars ($100) of assessed value; and

(2) subsection (a)(1) and subsection (a)(3) through (a)(9) are not applicable;

the term includes any project to be financed by bonds or a lease, including a project that does not otherwise meet the threshold amount provided in subsection (a)(2). This subsection expires December 31, 2024.

SECTION 171. IC 6-1.1-20.6-9.8, AS AMENDED BY

P.L.244-2017, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9.8. (a) This section applies to property taxes first due and payable after December 31, 2009.

(b) The following definitions apply throughout this section:

(1) "Debt service obligations of a political subdivision" refers to:

(A) the principal and interest payable during a calendar year on bonds; and

(B) lease rental payments payable during a calendar year on leases;

of a political subdivision payable from ad valorem property taxes.

(2) "Protected taxes" refers to the following:

(A) Property taxes that are exempted from the application of a credit granted under section 7 or 7.5 of this chapter by section 7(b), 7(c), 7.5(b), or 7.5(c) of this chapter or another law.

(B) Property taxes imposed by a political subdivision to pay for debt service obligations of a political subdivision that are not exempted from the application of a credit granted under section 7 or 7.5 of this chapter by section 7(b), 7(c), 7.5(b), or 7.5(c) of this chapter or any other law. Property taxes described in this ~~subsection~~ **clause** are subject to the credit granted under section 7 or 7.5 of this chapter by section 7(b), 7(c), 7.5(b), or 7.5(c) of this chapter regardless of their designation as protected taxes.

(3) "Unprotected taxes" refers to property taxes that are not protected taxes.

(c) Except as provided in section 9.9 of this chapter, the total amount of revenue to be distributed to the fund for which the protected taxes were imposed shall be determined as if no credit were granted under section 7 or 7.5 of this chapter. The total amount of the loss in revenue resulting from the granting of credits under section 7 or 7.5 of this chapter must reduce only the amount of unprotected taxes distributed to a fund using the following criteria:

(1) The reduction may be allocated in the amounts determined by the political subdivision using a combination of unprotected taxes of the political subdivision in those taxing districts in which the credit caused a reduction in protected taxes.

(2) The tax revenue and each fund of any other political subdivisions must not be affected by the reduction.

(d) When:

(1) the revenue that otherwise would be distributed to a fund

receiving only unprotected taxes is reduced entirely under subsection (c) and the remaining revenue is insufficient for a fund receiving protected taxes to receive the revenue specified by subsection (c); or

(2) there is not a fund receiving only unprotected taxes from which to distribute revenue;

the revenue distributed to the fund receiving protected taxes must also be reduced. If the revenue distributed to a fund receiving protected taxes is reduced, the political subdivision may transfer money from one (1) or more of the other funds of the political subdivision to offset the loss in revenue to the fund receiving protected taxes. The transfer is limited to the amount necessary for the fund receiving protected taxes to receive the revenue specified under subsection (c). The amount transferred shall be specifically identified as a debt service obligation transfer for each affected fund.

SECTION 172. IC 6-1.1-22-16 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 16. (a) On or before June 1 and December 1 of each year, each county treasurer shall provide the ~~auditor of~~ state **comptroller,** the Indiana department of transportation, and the board of trustees of each state institution or school with a list of each person who is delinquent in the payment of property taxes and who the county treasurer believes has money due the person from that state official or body.

(b) The ~~auditor of~~ state **comptroller,** the Indiana department of transportation, and the board of trustees of each state institution or school shall periodically make deductions from money due any person whose name is found on the delinquent tax list and shall pay the amount of these deductions to the appropriate county treasurer.

SECTION 173. IC 6-1.1-22.5-14, AS AMENDED BY P.L.89-2010, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 14. (a) Subject to subsection (b), not later than fifty-one (51) days after the due date of a provisional or reconciling statement under this chapter, the county auditor shall:

(1) file with the ~~auditor of~~ state **comptroller** a report of settlement; and

(2) distribute tax collections to the appropriate taxing units.

(b) The county treasurer shall:

(1) place in a separate account in the county general fund penalties collected as a result of late payments on statements issued under this chapter for the payment of property taxes;

(2) use the account only to defray the costs of mailing or transmission of statements under this chapter; and

(3) deposit additional funds, if any, remaining in the account after the payment of costs of mailing or transmission of statements under this chapter in the county's property reassessment fund established under IC 6-1.1-4-27.5.

SECTION 174. IC 6-1.1-27-3, AS AMENDED BY P.L.201-2023, SECTION 91, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. Immediately after each semi-annual settlement, the county auditor shall send a copy of the certificate of settlement and a statement of the distribution of the taxes collected to the state ~~auditor~~ **comptroller.** The ~~auditor of~~ state **comptroller** shall, when the certificate of settlement and statement of the distribution of the taxes collected have been finalized, forward the certificate and statement to the department of local government finance for purposes of validating the abstract required by IC 6-1.1-22-5. On or before June ~~30th~~ **30** and December ~~31st~~ **31** of each year, the county treasurer shall pay to the state treasurer the money due the state as shown by the certificate of settlement.

SECTION 175. IC 6-1.1-27-5, AS AMENDED BY P.L.86-2018, SECTION 58, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) The state ~~auditor~~ **comptroller** shall notify the appropriate county prosecuting attorney if:

(1) the money due the state as shown by a certificate of settlement is not paid to the state treasurer by the time required under section 3 of this chapter; and

(2) the nonpayment is caused by the failure of:

(A) the county auditor to prepare and deliver a certificate of settlement to the county treasurer;

(B) the county treasurer to make payment; or

(C) the county auditor to issue a warrant for the amount due the state.

(b) When a county prosecuting attorney receives the notice required by this section, the county prosecuting attorney shall initiate a suit in the name of the state against the defaulting county auditor or treasurer. The defaulting party is liable in an amount equal to one hundred fifteen percent (115%) of the amount due the state.

SECTION 176. IC 6-1.1-27-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) If the board of county commissioners of a county determines that the county treasurer has paid, and accounted to the board for, more money than was due from ~~him,~~ **the county treasurer,** the board shall direct the county auditor to credit the county treasurer with the sum improperly paid and shall order that the sum be repaid out of the county treasury. It is not

necessary to appropriate the money to be refunded before it is paid.

(b) If improper or erroneous payments are made by a county treasurer to the state treasurer, the board of county commissioners shall order the county auditor to certify to the state ~~auditor~~ **comptroller** a statement concerning the improper or erroneous payments. The state ~~auditor~~ **comptroller** shall audit the statement and shall allow the amount due as a claim against the treasurer of state. The state treasurer shall refund the amount due out of money not otherwise appropriated.

(c) A refund may not be made to a county treasurer under this section after the expiration of ten (10) years from the date when the amount was improperly or erroneously paid by ~~him.~~ **the county treasurer.**

SECTION 177. IC 6-1.1-27-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. With respect to a suit brought against a county treasurer and ~~his~~ **the county treasurer's** sureties under this chapter, the books and papers in the offices of the county treasurer and county auditor are admissible as evidence if they are proved by the oral testimony of the county auditor. In such a suit, a certified copy of the account current of a county treasurer on the books of the ~~auditor of~~ state **comptroller** is prima facie evidence.

SECTION 178. IC 6-1.1-30-17, AS AMENDED BY P.L.85-2017, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 17. (a) Except as provided in subsection (c) and subject to subsection (d), the department of state revenue and the ~~auditor of~~ state **comptroller** shall, when requested by the department of local government finance, withhold a percentage of the distributions of local income tax revenue under IC 6-3.6-9, if:

(1) the county assessor has not transmitted to the department of local government finance by October 1 of the year in which the distribution is scheduled to be made the data for all townships in the county required to be transmitted under IC 6-1.1-4-25;

(2) the county auditor has not paid a bill for services under IC 6-1.1-4-31.5 to the department of local government finance in a timely manner;

(3) the county assessor has not forwarded to the department of local government finance in a timely manner sales disclosure form data under IC 6-1.1-5.5-3;

(4) the county auditor has not forwarded to the department of local government finance the duplicate copies of all approved exemption applications required to be forwarded by that date under IC 6-1.1-11-8(a);

(5) by the date the distribution is scheduled to be made, the

county auditor has not sent a certified statement required to be sent by that date under IC 6-1.1-17-1 to the department of local government finance;

(6) the county does not maintain a certified computer system that meets the requirements of IC 6-1.1-31.5-3.5;

(7) the county auditor has not transmitted the data described in IC 36-2-9-20 to the department of local government finance in the form and on the schedule specified by IC 36-2-9-20;

(8) the county has not established a parcel index numbering system under 50 IAC 26-8-1 in a timely manner;

(9) a county official has not provided other information to the department of local government finance in a timely manner as required by the department of local government finance; or

(10) the department of local government finance incurs additional costs to assist a covered county (as defined in IC 6-1.1-22.6-1) to issue tax statements within the time frame specified in IC 6-1.1-22.6-18(b) for each year that the county experienced delayed property taxes (as defined in IC 6-1.1-22.6-2) before the year in which the county qualifies as a covered county.

The percentage to be withheld is the percentage determined by the department of local government finance. However, the percentage withheld for a reason stated in subdivision (10) may not exceed the percentage needed to reimburse the department of local government finance for the costs incurred by the department of local government finance to take the actions necessary to permit a covered county (as defined in IC 6-1.1-22.6-1) to issue reconciling tax statements for prior year delayed property taxes (as defined in IC 6-1.1-22.6-2) within the time frame specified in IC 6-1.1-22.6-18(b). The county governmental taxing unit of a covered county (as defined in IC 6-1.1-22.6-1) shall reimburse the department of local government finance for these expenses. The amount withheld under subdivision (10) reduces only the amount that would otherwise be distributed to the county governmental taxing unit of a covered county (as defined in IC 6-1.1-22.6-1) and not money distributable to any other political subdivision. The withholding of an amount under subdivision (10) does not relieve the county government of a covered county (as defined in IC 6-1.1-22.6-1) from making bond or lease payments that would otherwise be paid from withheld amounts or providing property tax credits that would otherwise be provided under IC 6-3.6 from withheld amounts. Subdivision (10) does not apply to any county other than a covered county (as defined in IC 6-1.1-22.6-1).

(b) Except as provided in subsection (e), money not distributed for

the reasons stated in subsection (a) shall be distributed to the county when the department of local government finance determines that the failure to:

(1) provide information; or

(2) pay a bill for services;

has been corrected.

(c) The restrictions on distributions under subsection (a) do not apply if the department of local government finance determines that the failure to:

(1) provide information; or

(2) pay a bill for services;

in a timely manner is justified by unusual circumstances.

(d) The department of local government finance shall give the county auditor at least thirty (30) days notice in writing before the department of state revenue or the ~~auditor of~~ state **comptroller** withholds a distribution under subsection (a).

(e) Money not distributed for the reason stated in subsection (a)(2) may be deposited in the fund established by IC 6-1.1-5.5-4.7(a). Money deposited under this subsection is not subject to distribution under subsection (b).

(f) This subsection applies to a county that will not receive a distribution of local income tax revenue under IC 6-3.6-9. At the request of the department of local government finance, an amount permitted to be withheld under subsection (a) may be withheld from any state revenues that would otherwise be distributed to the county or one (1) or more taxing units in the county.

SECTION 179. IC 6-1.1-30-18, AS ADDED BY P.L.201-2023, SECTION 92, IS REPEALED [EFFECTIVE JULY 1, 2024]. ~~Sec. 18. The department of local government finance shall annually complete a report containing the following property tax data by counties:~~

~~(1) Information showing the:~~

~~(A) total amount of tax delinquencies;~~

~~(B) total amount of the administrative costs of the offices of township assessors (if any), the offices of county assessors, the offices of county auditors, and the offices of county treasurers; and~~

~~(C) total amount of other local taxes collected.~~

~~(2) An abstract of taxable real and personal property, which must include a recital of the number and the total amount of property tax deductions and exemptions granted to any person under the Constitution of the State of Indiana and the laws of the state.~~

~~The department of local government finance shall publish the report~~

~~not later than December 31 following the end of each state fiscal year.~~

SECTION 180. IC 6-1.1-30-19 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: **Sec. 19. The department of local government finance shall annually complete a report containing the following property tax data by counties:**

(1) Information showing the:

(A) total amount of tax delinquencies;

(B) total amount of the administrative costs of the offices of township assessors (if any), the offices of county assessors, the offices of county auditors, and the offices of county treasurers; and

(C) total amount of other local taxes collected.

(2) An abstract of taxable real and personal property, which must include a recital of the number and the total amount of property tax deductions and exemptions granted to any person under the Constitution of the State of Indiana and the laws of the state.

The department of local government finance shall publish the report not later than December 31 following the end of each state fiscal year.

SECTION 181. IC 6-1.1-50-6, AS ADDED BY P.L.239-2023, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. A qualified individual may elect to receive property tax **relief** in a manner described in section 3(b) of this chapter by filing a certified statement on forms prescribed by the department of local government finance with the county auditor.

SECTION 182. IC 6-1.1-50-8, AS ADDED BY P.L.239-2023, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 8. The auditor of each county shall apply a credit against the homestead property tax liability of each qualified individual who makes an election under section 3(b)(2) or 3(b)(3) of this chapter, against the qualified individual's homestead property tax liability installment due in November 2023, or **against** the qualified individual's homestead property tax liability first due and payable in 2024, as applicable.

SECTION 183. IC 6-2.5-3.5-21, AS ADDED BY P.L.227-2013, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 21. (a) Except as provided in subsection (b), a distributor that pays the gasoline use tax under this chapter shall separately state the amount of tax paid on the invoice the distributor issues to its purchaser or recipient. The purchaser or recipient shall pay

to the distributor an amount equal to the gasoline use tax paid.

(b) A distributor that:

(1) pays the gasoline use tax under this chapter;

(2) is a retail merchant; and

(3) sells gasoline that is exempt from the gasoline use tax, as evidenced by a purchaser's exemption certificate issued by the department;

may not require the exempt purchaser to pay the gasoline use taxes paid on the gasoline sold to the exempt purchaser. A distributor that has paid gasoline use taxes and has not been reimbursed because the gasoline is sold to an exempt purchaser may file a claim for a refund. A claim for a refund must be on the form approved by the department and must include all supporting documentation reasonably required by the department. If a distributor files a completed refund claim form that includes all supporting documentation, the department shall authorize the ~~auditor of~~ state **comptroller** to issue a warrant for the refund.

SECTION 184. IC 6-2.5-5-2, AS AMENDED BY P.L.194-2023, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. (a) Transactions involving agricultural machinery, tools, and equipment, including material handling equipment purchased for the purpose of transporting materials into activities described in this subsection from an onsite location, are exempt from the state gross retail tax if the person acquiring that property acquires it for the person's direct use in the direct production, extraction, harvesting, or processing of agricultural commodities.

(b) Transactions involving agricultural machinery or equipment are exempt from the state gross retail tax if:

(1) the person acquiring the property acquires it for use in conjunction with the production of food and food ingredients or commodities for sale;

(2) the person acquiring the property is occupationally engaged in the production of food or commodities which the person sells for human or animal consumption or uses for further food and food ingredients or commodity production; and

(3) the machinery or equipment is designed for use in gathering, moving, or spreading animal waste.

(c) Transactions involving agricultural machinery or equipment, including material handling equipment purchased for the purpose of transporting materials into activities described in this subsection from an onsite location, are exempt from the state gross retail tax if the person acquiring the property:

(1) acquires it for the person's direct use in:

(A) the direct application of fertilizers, pesticides, fungicides, seeds, and other tangible personal property; or

(B) the direct extraction, harvesting, or processing of agricultural commodities;

for consideration; and

(2) is occupationally engaged in providing the services described in subdivision (1) on property that is:

(A) owned or rented by another person occupationally engaged in agricultural production; and

(B) used for agricultural production.

(d) If: ~~a transaction:~~

(1) **a transaction** involving agricultural machinery, tools, or equipment qualifies for an exemption under subsection (a), (b), or (c);

(2) **the transaction** involves agricultural machinery, tools, or equipment included on the person's business tangible personal property tax return, or, if IC 6-1.1-3-7.2(f) applies, agricultural machinery, tools, or equipment that would otherwise be included on a business tangible personal property tax return; and

(3) the agricultural machinery, tools, or equipment is predominately used for exempt purposes under subsection (a), (b), or (c);

the entire transaction is exempt from the application of the state gross retail tax regardless of whether the person also uses or intends to use the property for a nonexempt purpose.

(e) The amount of state gross retail tax or use tax imposed on transactions involving agricultural machinery, tools, or equipment that meet the qualifications of subsection (d)(1) and (d)(2), but not subsection (d)(3), is prorated based on the purchaser's nonexempt use.

(f) If agricultural machinery, tools, or equipment described in this section is purchased in Indiana but is used outside of Indiana, subsection (d)(2) shall apply as if the agricultural machinery, tools, or equipment was located in Indiana.

(g) The department may amend the administrative rules to conform with subsection (d).

SECTION 185. IC 6-3-1-3.5, AS AMENDED BY P.L.236-2023, SECTION 63, AND AS AMENDED BY P.L.194-2023, SECTION 7, AND AS AMENDED BY P.L.201-2023, SECTION 94, AND AS AMENDED BY P.L.202-2023, SECTION 7, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3.5. When used in this article, the term "adjusted gross income" shall mean the following:

(a) In the case of all individuals, "adjusted gross income" (as defined in Section 62 of the Internal Revenue Code), modified as follows:

(1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.

(2) Except as provided in subsection (c), add an amount equal to any deduction or deductions allowed or allowable pursuant to Section 62 of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state of the United States.

(3) Subtract one thousand dollars ($1,000), or in the case of a joint return filed by a husband and wife, subtract for each spouse one thousand dollars ($1,000).

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

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

(B) each additional amount allowable under Section 63(f) of the Internal Revenue Code; and

(C) the spouse of the taxpayer if a separate return is made by the taxpayer and if the spouse, for the calendar year in which the taxable year of the taxpayer begins, has no gross income and is not the dependent of another taxpayer.

(5) Subtract *each of the following:*

(A) One thousand five hundred dollars ($1,500) for each of the exemptions allowed under Section 151(c)(1)(B) of the Internal Revenue Code (as effective January 1, 2004), *except that in the first taxable year in which a particular exemption is allowed under Section 151(c)(1)(B) of the Internal Revenue Code (as effective January 1, 2004), subtract three thousand dollars ($3,000) for that exemption.*

(B) One thousand five hundred dollars ($1,500) for each exemption allowed under Section 151(c) of the Internal Revenue Code (as effective January 1, 2017) for an individual:

(i) who is less than nineteen (19) years of age or is a full-time student who is less than twenty-four (24) years of age;

(ii) for whom the taxpayer is the legal guardian; and

(iii) for whom the taxpayer does not claim an exemption under clause (A).

(C) Five hundred dollars ($500) for each additional amount allowable under Section 63(f)(1) of the Internal Revenue Code if the federal adjusted gross income of the taxpayer, or the

taxpayer and the taxpayer's spouse in the case of a joint return, is less than forty thousand dollars ($40,000). In the case of a married individual filing a separate return, the qualifying income amount in this clause is equal to twenty thousand dollars ($20,000).

(D) Three thousand dollars ($3,000) for each exemption allowed under Section 151(c) of the Internal Revenue Code (as effective January 1, 2017) for an individual who is:

(i) an adopted child of the taxpayer; and

(ii) less than nineteen (19) years of age or is a full-time student who is less than twenty-four (24) years of age.

This amount is in addition to any amount subtracted under clause (A) or (B).

This amount is in addition to the amount subtracted under subdivision (4).

(6) Subtract any amounts included in federal adjusted gross income under Section 111 of the Internal Revenue Code as a recovery of items previously deducted as an itemized deduction from adjusted gross income.

(7) Subtract any amounts included in federal adjusted gross income under the Internal Revenue Code which amounts were received by the individual as supplemental railroad retirement annuities under 45 U.S.C. 231 and which are not deductible under subdivision (1).

(8) Subtract an amount equal to the amount of federal Social Security and Railroad Retirement benefits included in a taxpayer's federal gross income by Section 86 of the Internal Revenue Code.

(9) In the case of a nonresident taxpayer or a resident taxpayer residing in Indiana for a period of less than the taxpayer's entire taxable year, the total amount of the deductions allowed pursuant to subdivisions (3), (4), and (5) shall be reduced to an amount which bears the same ratio to the total as the taxpayer's income taxable in Indiana bears to the taxpayer's total income.

(10) In the case of an individual who is a recipient of assistance under IC 12-10-6-1, IC 12-10-6-2.1, IC 12-15-2-2, or IC 12-15-7, subtract an amount equal to that portion of the individual's adjusted gross income with respect to which the individual is not allowed under federal law to retain an amount to pay state and local income taxes.

(11) In the case of an eligible individual, subtract the amount of a Holocaust victim's settlement payment included in the individual's federal adjusted gross income.

(12) Subtract an amount equal to the portion of any premiums paid during the taxable year by the taxpayer for a qualified long term care policy (as defined in IC 12-15-39.6-5) for the taxpayer or the taxpayer's spouse if the taxpayer and the taxpayer's spouse file a joint income tax return or the taxpayer is otherwise entitled to a deduction under this subdivision for the taxpayer's spouse, or both.

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

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

(B) the amount of property taxes that are paid during the taxable year in Indiana by the individual on the individual's principal place of residence.

(14) Subtract an amount equal to the amount of a September 11 terrorist attack settlement payment included in the individual's federal adjusted gross income.

(15) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that owns property for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation to the property in the year that it was placed in service.

(16) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code (concerning net operating losses).

(17) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election for federal income tax purposes not been made for the year in which the property was placed in service to take deductions under Section 179 of the Internal Revenue Code in a total amount exceeding the sum of:

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

(B) for taxable years beginning after December 31, 2017, the deductions elected under Section 179 of the Internal Revenue

Code on property acquired in an exchange if:

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

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

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

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

(18) Subtract an amount equal to the amount of the taxpayer's qualified military income that was not excluded from the taxpayer's gross income for federal income tax purposes under Section 112 of the Internal Revenue Code.

(19) Subtract income that is:

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

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

(20) Add an amount equal to any income not included in gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code. Subtract the amount necessary from the adjusted gross income of any taxpayer that added an amount to adjusted gross income in a previous year to offset the amount included in federal gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code.

(21) Add the amount excluded from federal gross income under Section 103 of the Internal Revenue Code for interest received on an obligation of a state other than Indiana, or a political subdivision of such a state, that is acquired by the taxpayer after December 31, 2011. *For purposes of this subdivision:*

(A) if the taxpayer receives interest from a pass through entity,

a regulated investment company, a hedge fund, or similar arrangement, the taxpayer will be considered to have acquired the obligation on the date the entity acquired the obligation;

(B) if ownership of the obligation occurs by means other than a purchase, the date of acquisition of the obligation shall be the date ownership of the obligation was transferred, except to the extent provided in clause (A), and if a portion of the obligation is acquired on multiple dates, the date of acquisition shall be considered separately for each portion of the obligation; and

(C) if ownership of the obligation occurred as the result of a refinancing of another obligation, the acquisition date shall be the date on which the obligation was refinanced.

(22) Subtract an amount as described in Section 1341(a)(2) of the Internal Revenue Code to the extent, if any, that the amount was previously included in the taxpayer's adjusted gross income for a prior taxable year.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

but not less than zero (0).

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

equals the modification for the property otherwise determined under this section minus the amount in clause (B).

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

(30) Add an amount equal to the amount excluded from federal gross income under Section 108(f)(5) of the Internal Revenue Code. For purposes of this subdivision:

(A) if an amount excluded under Section 108(f)(5) of the Internal Revenue Code would be excludible under Section 108(a)(1)(B) of the Internal Revenue Code, the exclusion under Section 108(a)(1)(B) of the Internal Revenue Code shall take precedence; and

(B) if an amount would have been excludible under Section 108(f)(5) of the Internal Revenue Code as in effect on January 1, 2020, the amount is not required to be added back under this subdivision.

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

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

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

(32) Subtract the amount of an *ESA* annual grant amount *and, as applicable, a CSA annual grant amount* distributed to a taxpayer's Indiana education scholarship account under ~~*IC 20-51.4-4-2*~~ *IC 20-51.4* that is used for ~~*a*~~ *an ESA or CSA* qualified expense (as defined in ~~*IC 20-51.4-2-9)*~~ *IC 20-51.4-2)* or to an Indiana enrichment scholarship account under IC 20-52 that is used for qualified expenses (as defined in IC 20-52-2-6), to the extent the distribution used for the qualified expense is included in the taxpayer's federal adjusted gross income under the Internal Revenue Code.

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

(34) For taxable years beginning after December 31, 2022, subtract an amount equal to the deduction disallowed under Section 280C(h) of the Internal Revenue Code.

(35) For taxable years beginning after December 31, 2021, add or subtract amounts related to specified research or experimental procedures as required under IC 6-3-2-29.

~~*(35)*~~ *(36)* Subtract any other amounts the taxpayer is entitled to deduct under IC 6-3-2.

~~*(36)*~~ **(37)** *Subtract the amount of a CSA annual grant amount distributed to a taxpayer's career scholarship account under IC 20-51.4-4.5 that is used for a CSA qualified expense (as defined in IC 20-51.4-2-3.8), to the extent the distribution used for the CSA qualified expense is included in the taxpayer's federal adjusted gross income under the Internal Revenue Code.*

(b) In the case of corporations, the same as "taxable income" (as defined in Section 63 of the Internal Revenue Code) adjusted as follows:

(1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.

(2) Add an amount equal to any deduction or deductions allowed or allowable pursuant to Section 170 of the Internal Revenue Code (concerning charitable contributions).

(3) Except as provided in subsection (c), add an amount equal to any deduction or deductions allowed or allowable pursuant to Section 63 of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state of the United States.

(4) Subtract an amount equal to the amount included in the corporation's taxable income under Section 78 of the Internal Revenue Code (concerning foreign tax credits).

(5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that owns property for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation to the property in the year that it was placed in service.

(6) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code (concerning net operating losses).

(7) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current taxable year or in an earlier taxable year equal to

the amount of adjusted gross income that would have been computed had an election for federal income tax purposes not been made for the year in which the property was placed in service to take deductions under Section 179 of the Internal Revenue Code in a total amount exceeding the sum of:

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

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

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

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

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

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

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

(A) the amount of intangible expenses (as defined in IC 6-3-2-20) for the taxable year that reduced the corporation's taxable income (as defined in Section 63 of the Internal Revenue Code) for federal income tax purposes; and

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

(9) Add an amount equal to any deduction for dividends paid (as defined in Section 561 of the Internal Revenue Code) to

shareholders of a captive real estate investment trust (as defined in section 34.5 of this chapter).

(10) Subtract income that is:

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

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

(11) Add an amount equal to any income not included in gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code. Subtract from the adjusted gross income of any taxpayer that added an amount to adjusted gross income in a previous year the amount necessary to offset the amount included in federal gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code.

(12) Add the amount excluded from federal gross income under Section 103 of the Internal Revenue Code for interest received on an obligation of a state other than Indiana, or a political subdivision of such a state, that is acquired by the taxpayer after December 31, 2011. *For purposes of this subdivision:*

(A) if the taxpayer receives interest from a pass through entity, a regulated investment company, a hedge fund, or similar arrangement, the taxpayer will be considered to have acquired the obligation on the date the entity acquired the obligation;

(B) if ownership of the obligation occurs by means other than a purchase, the date of acquisition of the obligation shall be the date ownership of the obligation was transferred, except to the extent provided in clause (A), and if a portion of the obligation is acquired on multiple dates, the date of acquisition shall be considered separately for each portion of the obligation; and

(C) if ownership of the obligation occurred as the result of a refinancing of another obligation, the acquisition date shall be the date on which the obligation was refinanced.

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

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

add:

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

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

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

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

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

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

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

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

(B) the amount otherwise allowable as a deduction under Section 274(n) of the Internal Revenue Code, if Section

274(n)(2)(D) of the Internal Revenue Code was not in effect for amounts paid or incurred after December 31, 2020.

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

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

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

(19) For taxable years beginning after December 31, 2022, subtract an amount equal to the deduction disallowed under Section 280C(h) of the Internal Revenue Code.

(20) For taxable years beginning after December 31, 2021, subtract the amount of any:

(A) federal, state, or local grant received by the taxpayer; and

(B) discharged federal, state, or local indebtedness incurred by the taxpayer;

for purposes of providing or expanding access to broadband service in this state.

(21) For taxable years beginning after December 31, 2021, add or subtract amounts related to specified research or experimental procedures as required under IC 6-3-2-29.

~~(20)~~ *(22)* Add or subtract any other amounts the taxpayer is:

(A) required to add or subtract; or

(B) entitled to deduct;

under IC 6-3-2.

(c) The following apply to taxable years beginning after December 31, 2018, for purposes of the add back of any deduction allowed on the taxpayer's federal income tax return for wagering taxes, as provided in subsection (a)(2) if the taxpayer is an individual or subsection (b)(3) if the taxpayer is a corporation:

(1) For taxable years beginning after December 31, 2018, and before January 1, 2020, a taxpayer is required to add back under this section eighty-seven and five-tenths percent (87.5%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.

(2) For taxable years beginning after December 31, 2019, and before January 1, 2021, a taxpayer is required to add back under this section seventy-five percent (75%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.

(3) For taxable years beginning after December 31, 2020, and before January 1, 2022, a taxpayer is required to add back under

this section sixty-two and five-tenths percent (62.5%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.

(4) For taxable years beginning after December 31, 2021, and before January 1, 2023, a taxpayer is required to add back under this section fifty percent (50%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.

(5) For taxable years beginning after December 31, 2022, and before January 1, 2024, a taxpayer is required to add back under this section thirty-seven and five-tenths percent (37.5%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.

(6) For taxable years beginning after December 31, 2023, and before January 1, 2025, a taxpayer is required to add back under this section twenty-five percent (25%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.

(7) For taxable years beginning after December 31, 2024, and before January 1, 2026, a taxpayer is required to add back under this section twelve and five-tenths percent (12.5%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.

(8) For taxable years beginning after December 31, 2025, a taxpayer is not required to add back under this section any amount of a deduction allowed on the taxpayer's federal income tax return for wagering taxes.

(d) In the case of life insurance companies (as defined in Section 816(a) of the Internal Revenue Code) that are organized under Indiana law, the same as "life insurance company taxable income" (as defined in Section 801 of the Internal Revenue Code), adjusted as follows:

(1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.

(2) Add an amount equal to any deduction allowed or allowable under Section 170 of the Internal Revenue Code (concerning charitable contributions).

(3) Add an amount equal to a deduction allowed or allowable under Section 805 or Section 832(c) of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state.

(4) Subtract an amount equal to the amount included in the company's taxable income under Section 78 of the Internal Revenue Code (concerning foreign tax credits).

(5) Add or subtract the amount necessary to make the adjusted

gross income of any taxpayer that owns property for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation to the property in the year that it was placed in service.

(6) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code (concerning net operating losses).

(7) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election for federal income tax purposes not been made for the year in which the property was placed in service to take deductions under Section 179 of the Internal Revenue Code in a total amount exceeding the sum of:

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

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

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

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

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

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

(8) Subtract income that is:

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

(B) included in the insurance company's taxable income under

the Internal Revenue Code.

(9) Add an amount equal to any income not included in gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code. Subtract from the adjusted gross income of any taxpayer that added an amount to adjusted gross income in a previous year the amount necessary to offset the amount included in federal gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code.

(10) Add an amount equal to any exempt insurance income under Section 953(e) of the Internal Revenue Code that is active financing income under Subpart F of Subtitle A, Chapter 1, Subchapter N of the Internal Revenue Code.

(11) Add the amount excluded from federal gross income under Section 103 of the Internal Revenue Code for interest received on an obligation of a state other than Indiana, or a political subdivision of such a state, that is acquired by the taxpayer after December 31, 2011. *For purposes of this subdivision:*

(A) if the taxpayer receives interest from a pass through entity, a regulated investment company, a hedge fund, or similar arrangement, the taxpayer will be considered to have acquired the obligation on the date the entity acquired the obligation;

(B) if ownership of the obligation occurs by means other than a purchase, the date of acquisition of the obligation shall be the date ownership of the obligation was transferred, except to the extent provided in clause (A), and if a portion of the obligation is acquired on multiple dates, the date of acquisition shall be considered separately for each portion of the obligation; and

(C) if ownership of the obligation occurred as the result of a refinancing of another obligation, the acquisition date shall be the date on which the obligation was refinanced.

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

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

(B) if the taxpayer deducted an amount under Section 965(c)

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

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

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

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

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

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

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

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

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

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

(18) For taxable years beginning after December 31, 2022, subtract an amount equal to the deduction disallowed under Section 280C(h) of the Internal Revenue Code.

(19) For taxable years beginning after December 31, 2021, add or subtract amounts related to specified research or experimental procedures as required under IC 6-3-2-29.

~~(19)~~ *(20)* Add or subtract any other amounts the taxpayer is:

(A) required to add or subtract; or

(B) entitled to deduct;

under IC 6-3-2.

(e) In the case of insurance companies subject to tax under Section 831 of the Internal Revenue Code and organized under Indiana law, the same as "taxable income" (as defined in Section 832 of the Internal Revenue Code), adjusted as follows:

(1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.

(2) Add an amount equal to any deduction allowed or allowable under Section 170 of the Internal Revenue Code (concerning charitable contributions).

(3) Add an amount equal to a deduction allowed or allowable under Section 805 or Section 832(c) of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state.

(4) Subtract an amount equal to the amount included in the company's taxable income under Section 78 of the Internal Revenue Code (concerning foreign tax credits).

(5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that owns property for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation to the property in the year that it was placed in service.

(6) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code (concerning net operating losses).

(7) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election for federal income tax purposes not been made for the year in which the property was placed in service to take deductions under Section 179 of the Internal

Revenue Code in a total amount exceeding the sum of:

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

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

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

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

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

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

(8) Subtract income that is:

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

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

(9) Add an amount equal to any income not included in gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code. Subtract from the adjusted gross income of any taxpayer that added an amount to adjusted gross income in a previous year the amount necessary to offset the amount included in federal gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code.

(10) Add an amount equal to any exempt insurance income under Section 953(e) of the Internal Revenue Code that is active financing income under Subpart F of Subtitle A, Chapter 1, Subchapter N of the Internal Revenue Code.

(11) Add the amount excluded from federal gross income under Section 103 of the Internal Revenue Code for interest received on an obligation of a state other than Indiana, or a political subdivision of such a state, that is acquired by the taxpayer after December 31, 2011. *For purposes of this subdivision:*

(A) if the taxpayer receives interest from a pass through entity, a regulated investment company, a hedge fund, or similar arrangement, the taxpayer will be considered to have acquired the obligation on the date the entity acquired the obligation;

(B) if ownership of the obligation occurs by means other than a purchase, the date of acquisition of the obligation shall be the date ownership of the obligation was transferred, except to the extent provided in clause (A), and if a portion of the obligation is acquired on multiple dates, the date of acquisition shall be considered separately for each portion of the obligation; and

(C) if ownership of the obligation occurred as the result of a refinancing of another obligation, the acquisition date shall be the date on which the obligation was refinanced.

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

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

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

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

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

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

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

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

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

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

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

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

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

(18) For taxable years beginning after December 31, 2022, subtract an amount equal to the deduction disallowed under Section 280C(h) of the Internal Revenue Code.

(19) For taxable years beginning after December 31, 2021, add or subtract amounts related to specified research or experimental procedures as required under IC 6-3-2-29.

~~*(19)*~~ *(20)* Add or subtract any other amounts the taxpayer is:

(A) required to add or subtract; or

(B) entitled to deduct;

under IC 6-3-2.

(f) In the case of trusts and estates, "taxable income" (as defined for trusts and estates in Section 641(b) of the Internal Revenue Code) adjusted as follows:

(1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.

(2) Subtract an amount equal to the amount of a September 11 terrorist attack settlement payment included in the federal adjusted gross income of the estate of a victim of the September 11 terrorist attack or a trust to the extent the trust benefits a victim of the September 11 terrorist attack.

(3) Add or subtract the amount necessary to make the adjusted

gross income of any taxpayer that owns property for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation to the property in the year that it was placed in service.

(4) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code (concerning net operating losses).

(5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election for federal income tax purposes not been made for the year in which the property was placed in service to take deductions under Section 179 of the Internal Revenue Code in a total amount exceeding the sum of:

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

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

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

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

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

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

(6) Subtract income that is:

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

(B) included in the taxpayer's taxable income under the

Internal Revenue Code.

(7) Add an amount equal to any income not included in gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code. Subtract from the adjusted gross income of any taxpayer that added an amount to adjusted gross income in a previous year the amount necessary to offset the amount included in federal gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code.

(8) Add the amount excluded from federal gross income under Section 103 of the Internal Revenue Code for interest received on an obligation of a state other than Indiana, or a political subdivision of such a state, that is acquired by the taxpayer after December 31, 2011. *For purposes of this subdivision:*

(A) if the taxpayer receives interest from a pass through entity, a regulated investment company, a hedge fund, or similar arrangement, the taxpayer will be considered to have acquired the obligation on the date the entity acquired the obligation;

(B) if ownership of the obligation occurs by means other than a purchase, the date of acquisition of the obligation shall be the date ownership of the obligation was transferred, except to the extent provided in clause (A), and if a portion of the obligation is acquired on multiple dates, the date of acquisition shall be considered separately for each portion of the obligation; and

(C) if ownership of the obligation occurred as the result of a refinancing of another obligation, the acquisition date shall be the date on which the obligation was refinanced.

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

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

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

Code; and

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

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

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

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

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

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

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

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

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

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

modifications for that property as occurring in the taxable year the property is placed in service and a portion of the modifications as occurring in the immediately following taxable year.

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

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

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

but not less than zero (0).

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

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

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

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

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

(16) For taxable years beginning after December 31, 2022, subtract an amount equal to the deduction disallowed under Section 280C(h) of the Internal Revenue Code.

(17) Except as provided in subsection (c), for taxable years beginning after December 31, 2022, add an amount equal to any deduction or deductions allowed or allowable in determining taxable income under Section 641(b) of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state of the United States.

(18) For taxable years beginning after December 31, 2021, add or subtract amounts related to specified research or experimental procedures as required under IC 6-3-2-29.

~~*(18)*~~ *(19)* Add or subtract any other amounts the taxpayer is:

(A) required to add or subtract; or

(B) entitled to deduct;

under IC 6-3-2.

(g) For purposes of IC 6-3-2.1, IC 6-3-4-12, IC 6-3-4-13, and IC 6-3-4-15 for taxable years beginning after December 31, 2022, "adjusted gross income" of a pass through entity means the ~~*aggregate of*~~ items of ordinary income and loss in the case of a partnership or a corporation described in IC 6-3-2-2.8(2), or ~~*aggregate distributable net income of a trust or estate as defined in Section 643 of the Internal Revenue Code;*~~ *distributions subject to tax for state and federal income tax for beneficiaries in the case of a trust or estate,* whichever is applicable, for the taxable year modified as follows:

(1) Add the separately stated items of income and gains, or the equivalent items that must be considered separately by a beneficiary, as determined for federal purposes, attributed to the partners, shareholders, or beneficiaries of the pass through entity, determined without regard to whether the owner is permitted to exclude all or part of the income or gain or deduct any amount against the income or gain.

(2) Subtract the separately stated items of deductions or losses or items that must be considered separately by beneficiaries, as determined for federal purposes, attributed to partners, shareholders, or beneficiaries of the pass through entity and that are deductible by an individual in determining adjusted gross income as defined under Section 62 of the Internal Revenue Code:

(A) limited as if the partners, shareholders, and beneficiaries deducted the maximum allowable loss or deduction allowable for the taxable year prior to any amount deductible from the pass through entity; but

(B) not considering any disallowance of deductions resulting from federal basis limitations for the partner, shareholder, or beneficiary.

(3) Add or subtract any modifications to adjusted gross income that would be required both for individuals under subsection (a) and corporations under subsection (b) to the extent otherwise provided in those subsections, including amounts that are allowable for which such modifications are necessary to account for separately stated items in subdivision (1) or (2).

(h) Subsections ~~*(a)(35), (b)(20), (d)(19), (e)(19), or (f)(18)*~~ *(a)(36), (b)(22), (d)(20), (e)(20), or (f)(19)* may not be construed to require an

add back or allow a deduction or exemption more than once for a particular add back, deduction, or exemption.

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

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

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

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

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

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

(k) The following apply for purposes of this section:

(1) For purposes of subsections (b) and (f), if a taxpayer is an organization that has more than one (1) trade or business subject to the provisions of Section 512(a)(6) of the Internal Revenue Code, the following rules apply for taxable years beginning after December 31, 2017:

(A) If a trade or business has federal unrelated business taxable income of zero (0) or greater for a taxable year, the unrelated business taxable income and modifications required under this section shall be combined in determining the adjusted gross income of the taxpayer and shall not be treated as being subject to the provisions of Section 512(a)(6) of the Internal Revenue Code if one (1) or more trades or businesses have negative Indiana adjusted gross income after adjustments.

(B) If a trade or business has federal unrelated business taxable income of less than zero (0) for a taxable year, the taxpayer shall apply the modifications under this section for the taxable year against the net operating loss in the manner required under IC 6-3-2-2.5 and IC 6-3-2-2.6 for separately stated net operating losses. However, if the application of modifications required under IC 6-3-2-2.5 or IC 6-3-2-2.6 results in the separately stated net operating loss for the trade or business being zero (0), the modifications that increase adjusted gross income under this section and remain after the calculations to adjust the separately stated net operating loss to zero (0) that result from the trade or business must be treated as modifications to which clause (A) applies for the taxable year.

(C) If a trade or business otherwise described in Section 512(a)(6) of the Internal Revenue Code incurred a net operating loss for a taxable year beginning after December 31, 2017, and before January 1, 2021, and the net operating loss was carried back for federal tax purposes:

(i) if the loss was carried back to a taxable year for which the requirements under Section 512(a)(6) of the Internal Revenue Code did not apply, the portion of the loss and modifications attributable to the loss shall be treated as adjusted gross income of the taxpayer for the first taxable year of the taxpayer beginning after December 31, 2022, and shall be treated as part of the adjusted gross income attributable to clause (A), unless, and to the extent, the loss and modifications were applied to adjusted gross income for a previous taxable year, as determined under this article; and

(ii) if the loss was carried back to a taxable year for which the requirements under Section 512(a)(6) of the Internal Revenue Code applied, the portion of the loss and

modifications attributable to the loss shall be treated as adjusted gross income of the taxpayer for the first taxable year of the taxpayer beginning after December 31, 2022, and for purposes of this clause, the inclusion of losses and modifications shall be in the same manner as provided in clause (B), unless, and to the extent, the loss and modifications were applied to adjusted gross income for a previous taxable year, as determined under this article.

(D) Notwithstanding any provision in this subdivision, if a taxpayer computed its adjusted gross income for a taxable year beginning before January 1, 2023, based on a reasonable interpretation of this article, the taxpayer shall be permitted to compute its adjusted gross income for those taxable years based on that interpretation. However, a taxpayer must continue to report any tax attributes for taxable years beginning after December 31, 2022, in a manner consistent with its previous interpretation.

(2) In the case of a corporation, other than a captive real estate investment trust, for which the adjusted gross income under this article is determined after a deduction for dividends paid under the Internal Revenue Code, the modifications required under this section shall be applied in ratio to the corporation's taxable income (as defined in Section 63 of the Internal Revenue Code) after deductions for dividends paid under the Internal Revenue Code compared to the corporation's taxable income (as defined in Section 63 of the Internal Revenue Code) before the deduction for dividends paid under the Internal Revenue Code.

(3) In the case of a trust or estate, the trust or estate is required to include only the portion of the modifications not passed through to beneficiaries.

(4) In the case of a taxpayer for which modifications are required to be applied against a separately stated net operating loss under IC 6-3-2-2.5 or IC 6-3-2-2.6, the modifications required under this section must be adjusted to reflect the required application of the modifications against a separately stated net operating loss, in order to avoid the application of a particular modification multiple times.

SECTION 186. IC 6-3-4.5-1, AS AMENDED BY P.L.1-2023, SECTION 11, AND AS AMENDED BY P.L.201-2023, SECTION 97, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. The following definitions apply throughout this chapter:

(1) "Adjustment year" means the partnership taxable year described in Section 6225(d)(2) of the Internal Revenue Code.

(2) "Administrative adjustment request" means an administrative adjustment request filed by a partnership under Section 6227 of the Internal Revenue Code.

(3) "Affected year" means any taxable year for a taxpayer that is affected by an adjustment under this chapter, regardless of whether the partnership has received an adjustment for that taxable year.

(4) "Audited partnership" means a partnership subject to a partnership level audit resulting in a federal adjustment.

(5) "Corporate partner" means a partner that is subject to the state adjusted gross income tax under ~~*IC 6-3-2-1(c)*~~ *IC 6-3-2-1(b)* or the financial institutions tax under IC 6-5.5-2-1. In the case of a partner that is a corporation described in IC 6-3-2-2.8(2) that also is subject to tax under ~~*IC 6-3-2-1(c),*~~ *IC 6-3-2-1(b),* the corporation is a corporate partner only to the extent that its income is subject to tax under ~~*IC 6-3-2-1(c).*~~ *IC 6-3-2-1(b).*

(6) "Direct partner" means a partner that holds an interest directly in a partnership or pass through entity.

(7) "Exempt partner" means a partner that is exempt from the adjusted gross income tax under IC 6-3-2-2.8(1) or the financial institutions tax under IC 6-5.5-2-7(4), except to the extent of unrelated business taxable income.

(8) "Federal adjustment" means a change to an item or amount determined under the Internal Revenue Code or a change to any other tax attribute that is used by a taxpayer to compute state adjusted gross income taxes or financial institutions tax owed, whether that change results from action by the Internal Revenue Service, including a partnership level audit, or the filing of an amended federal return, a federal refund claim, or an administrative adjustment request by the taxpayer. A federal adjustment is positive to the extent that it increases state adjusted gross income as determined under IC 6-3 or IC 6-5.5 and is negative to the extent that it decreases state adjusted gross income as determined under IC 6-3 or IC 6-5.5.

(9) "Federal adjustment reports" includes methods or forms required by the department for use by a taxpayer to report final federal adjustments for purposes of this chapter, including an amended Indiana tax return, information return, or uniform multistate report.

(10) "Federal partnership representative" means a person the

partnership designates for the taxable year as the partnership's representative, or the person the Internal Revenue Service has appointed to act as the federal partnership representative, pursuant to Section 6223(a) of the Internal Revenue Code.

(11) "Final determination date" means the following:

(A) Except as provided in clause (B) or (C), if the federal adjustment arises from an Internal Revenue Service audit or other action by the Internal Revenue Service, the final determination date is the date on which the federal adjustment is a final determination under IC 6-3-4-6(d).

(B) For federal adjustments arising from an Internal Revenue Service audit or other action by the Internal Revenue Service, if the taxpayer filed as a member of a consolidated tax return filed under IC 6-3-4-14, a combined return filed under IC 6-3-2-2 or IC 6-5.5-5-1, or a return combined by the department under IC 6-3-2-2(p), the final determination date means the first date on which no related federal adjustments arising from that audit remain to be finally determined, as described in clause (A), for the entire group.

(C) If the federal adjustment results from filing an amended federal return, a federal refund claim, or an administrative adjustment request, the final determination date means the day on which the amended return, refund claim, administrative adjustment request, or other similar report was filed.

(12) "Final federal adjustment" means a federal adjustment after the final determination date for that federal adjustment has passed.

(13) "Indirect partner" means a partner in a partnership or pass through entity that itself holds an interest directly, or through another indirect partner, in a partnership or pass through entity.

(14) "Internal Revenue Code" has the meaning set forth in IC 6-3-1-11.

(15) "Nonresident partner" has the meaning provided in IC 6-3-4-12(n).

(16) "Partner" means a person or entity that holds an interest directly or indirectly in a partnership or other pass through entity.

(17) "Partner level adjustments report" means a report provided by a partnership to its partners as a result of a department action with regard to the partnership. A partner level adjustments report does not include an amended statement provided by a partnership or other entity as a result of an adjustment reported by the partnership.

(18) "Partnership" has the meaning set forth in IC 6-3-1-19.

(19) "Partnership level audit" means an examination by the Internal Revenue Service at the partnership level under Sections 6221 through 6241 of the Internal Revenue Code, as enacted by the Bipartisan Budget Act of 2015, Public Law 114-74, which results in federal adjustments.

(20) "Partnership return" means a return required to be filed by a partnership pursuant to IC 6-3-4-10. In the case of a partnership that is required to withhold tax or file a composite return pursuant to IC 6-3-4-12 or IC 6-5.5-2-8, the term also includes the returns or schedules required for tax withholding or composite filing. *In the case of a partnership that is an electing entity under IC 6-3-2.1, the term also includes the returns or schedules required for the pass through entity tax under IC 6-3-2.1.*

(21) "Pass through entity" means an entity defined in IC 6-3-1-35, other than a partnership, that: ~~*is not subject to tax under IC 6-3.*~~

(A) is not subject to tax except as provided in IC 6-3-2-2.8(2), in the case of a corporation described in IC 6-3-2-2.8(2); or

(B) is not subject to tax except on its undistributed taxable income, in the case of an estate or a trust.

(22) "Reallocation adjustment" means a federal adjustment resulting from a partnership level audit or an administrative adjustment request that changes the shares of one (1) or more items of partnership income, gain, loss, expense, or credit allocated to direct partners. A positive reallocation adjustment means the portion of a reallocation adjustment that would increase federal adjusted gross income or federal taxable income for one (1) or more direct partners, and a negative reallocation adjustment means the portion of a reallocation adjustment that would decrease federal adjusted gross income or federal taxable income for one (1) or more direct partners, according to Section 6225 of the Internal Revenue Code and the regulations under that section.

(23) "Resident partner" means a partner that is not a nonresident partner.

(24) "Review year" means the taxable year of a partnership that is subject to a partnership level audit, an administrative adjustment request, or an amended federal return that results in federal adjustments, regardless of whether any federal tax determined to be due is the responsibility of the partnership or partners.

(25) "Statement" means a form or schedule prescribed by the

department through which a partnership or pass through entity reports tax attributes to its owners or beneficiaries.

(26) "Tax attribute" means any item of income, deduction, credit, receipts for apportionment, or other amount or status that determines a partner's liability under IC 6-3, IC 6-3.6, or IC 6-5.5.

(27) "Taxable year" means, in the case of a partnership, the year or partial year for which a partnership files a return for state and federal purposes and, in the case of a partner, the taxable year in which the partner reports tax attributes from the partnership.

(28) "Taxpayer" has the meaning set forth in IC 6-3-1-15 (in the case of the adjusted gross income tax) and IC 6-5.5-1-17 (in the case of the financial institutions tax) and, unless the context clearly indicates otherwise, includes a partnership subject to a partnership level audit or a partnership that has made an administrative adjustment request, as well as a tiered partner of that partnership.

(29) "Tiered partner" means any partner that is a partnership or pass through entity.

(30) "Unrelated business taxable income" has the meaning set forth in Section 512 of the Internal Revenue Code.

SECTION 187. IC 6-3-4.5-6, AS AMENDED BY P.L.1-2023, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) Once a report of partnership adjustments is considered final, the partnership shall, not later than the applicable deadline:

(1) supply to its direct partners and the department a partner level adjustments report attributable to each partner in the form and manner prescribed by the department;

(2) remit any composite tax or withholding tax due under IC 6-3-4-12 or IC 6-5.5-2-8; and

(3) remit any pass through entity tax due under IC 6-3-2.1.

(b) If the partner is a tiered partner, the tiered partner shall, not later than the applicable deadline for the tiered partner:

(1) file an amended return for the taxable year and for any other affected year reporting its share of the adjustments;

(2) supply its owners or beneficiaries and the department amended statements reflecting the adjustments attributable to the owner or beneficiary, or a report, in the form and manner prescribed by the department; **and**

(3) remit any tax due under IC 6-3, IC 6-3.6, or IC 6-5.5, including any pass through entity tax, composite tax, or withholding tax due under IC 6-3-2.1, IC 6-3-4-12, IC 6-3-4-13,

IC 6-3-4-15, and IC 6-5.5-2-8.

(c) Upon receipt of a partner level adjustments report or any statement from tiered partners arising from a partner level adjustments report, the taxpayer receiving the report or statement shall file an amended return for the taxable year reporting the adjustments along with any other affected year and remit any tax due not later than the applicable deadline for the partner.

(d) Notwithstanding any other provision of this chapter or IC 6-3-4-11:

(1) A partnership that has been issued a report of proposed partnership adjustments, or a tiered partner that is a partnership that has received a partner level adjustment report or statement arising from a report of final partnership adjustments, may elect to pay any tax due arising from a report of final partnership adjustments.

(2) Such election must be filed with the department not later than sixty (60) days after the department issues the report of proposed partnership adjustments or, in the case of an election by a tiered partner, not later than the date by which the tiered partner is required to file an amended return under this section.

(3) The computation of tax and other provisions governing this election shall be in a manner consistent with an election under section 9(c) of this chapter.

(4) If a partnership has made an election under this chapter to report and remit any tax due at the partnership level for a taxable year, the partnership shall be considered to have made a timely election under this subsection with regard to any adjustments in the report of partnership adjustments for that taxable year.

(5) No election may be made under this subsection after April 30, 2023.

SECTION 188. IC 6-3-4.5-9, AS AMENDED BY P.L.1-2023, SECTION 16, AND AS AMENDED BY P.L.201-2023, SECTION 98, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9. (a) Partnerships and partners shall report final federal adjustments arising from a partnership level audit or an administrative adjustment request and make payments as required under this section.

(b) Final federal adjustments subject to the requirements of this section, except those subject to a properly made election under subsection (c), shall be reported as follows:

(1) Not later than the applicable deadline, the partnership shall:

(A) file an amended partnership return for the review year and

any other taxable year affected by the final federal adjustments with the department as provided in section 8 of this chapter and provide any other information required by the department;

(B) notify each of its direct partners of their distributive share of the final federal adjustments as provided in section 8 of this chapter for all affected taxable years for which the partnership filed an amended partnership return by an amended statement or a report in the form and manner prescribed by the department; ~~and~~

(C) file an amended composite return for direct partners and an amended withholding return for direct partners for the review year and any affected taxable years as otherwise required by IC 6-3-4-12 or IC 6-5.5-2-8 and pay any tax due for the taxable years; *and*

(D) if the partnership is an electing entity, file an amended return under IC 6-3-2.1 for the review year and any affected taxable year and pay any tax due for the taxable year.

(2) Each direct partner that is subject to tax under IC 6-3, IC 6-3.6, or IC 6-5.5 shall, on or before the applicable deadline:

(A) file an amended return as provided in section 8 of this chapter reporting their distributive share of the adjustments reported to them under subdivision (1)(B) for the taxable year in which affected taxable year attributes would be reported by the direct partner as provided in section 8 of this chapter; and

(B) pay any additional amount of tax due as if final federal partnership adjustments had been properly reported, less any credit for related amounts paid or withheld and remitted on behalf of the direct partner.

(3) Each tiered partner shall treat any final federal partnership adjustments under this section in a manner consistent with the treatment of tiered partners under section 8 of this chapter.

(c) Except as provided in subsection (d), an audited partnership making an election under this subsection shall:

(1) not later than the applicable deadline, file an amended partnership return for the review year and for any other affected taxable year elected by the audited partnership, including information as required by the department, and notify the department that it is making the election under this subsection; and

(2) not later than ninety (90) days after the applicable deadline, pay an amount, determined as follows, in lieu of taxes owed by its direct or indirect partners:

(A) Exclude from final federal adjustments the distributive share of these adjustments reported to a direct exempt partner that is not unrelated business income.

(B) For the total distributive shares of the remaining final federal adjustments reported to direct corporate partners and to direct exempt partners, apportion and allocate such adjustments as provided under IC 6-3-2-2 or IC 6-3-2-2.2 (in the case of the adjusted gross income tax) or IC 6-5.5-4 (in the case of the financial institutions tax), and multiply the resulting amount by the tax rate for the taxable year under ~~*IC 6-3-2-1(c),*~~ *IC 6-3-2-1(b),* IC 6-3-2-1.5, or IC 6-5.5-2-1, as applicable.

(C) For the total distributive shares of the remaining final federal adjustments reported to nonresident direct partners other than tiered partners or corporate partners, determine the amount of such adjustments which is Indiana source income under IC 6-3-2-2 or IC 6-3-2-2.2, and multiply the resulting amount by the tax rate under ~~*IC 6-3-2-1(b),*~~ *IC 6-3-2-1(a),* and if applicable IC 6-3.6. If a partnership is unable to determine whether a nonresident is subject to tax under IC 6-3.6, or to determine in what county the nonresident is subject to tax under IC 6-3.6, tax shall also be imposed at the highest rate for which a county imposes a tax under IC 6-3.6 for the taxable year.

(D) For the total distributive shares of the remaining final federal adjustments reported to tiered partners:

(i) determine the amount of any adjustment that is of a type that it would be subject to sourcing in Indiana under IC 6-3-2-2, IC 6-3-2-2.2, or IC 6-5.5-4, as applicable, and determine the portion of this amount that would be sourced to Indiana;

(ii) determine the amount of any adjustment that is of a type that it would not be subject to sourcing to Indiana by a nonresident partner under IC 6-3-2-2, IC 6-3-2-2.2, or IC 6-5.5-4, as applicable;

(iii) determine the portion of the amount determined under item (ii) that can be established, as prescribed by the department by rule under IC 4-22-2, to be properly allocable to nonresident indirect partners or other partners not subject to tax on the adjustments; and

(iv) multiply the sum of the amounts determined in items (i) and (ii) reduced by the amount determined in item (iii) by

the highest combined rate for the taxable year under ~~*IC 6-3-2-1(b)*~~ *IC 6-3-2-1(a)* and IC 6-3.6 for any county, the rate under ~~*IC 6-3-2-1(c),*~~ *IC 6-3-2-1(b),* or the rate under 6-5.5-2-1 for the taxable year, whichever is highest.

(E) For the total distributive shares of the remaining final federal adjustments reported to resident individual, estate, or trust direct partners, multiply that amount by the tax rate under ~~*IC 6-3-2-1(b)*~~ *IC 6-3-2-1(a)* and IC 6-3.6. If a partnership does not reasonably ascertain the county of residence for an individual direct partner, the rate under IC 6-3.6 for that partner shall be treated as the highest rate imposed in any county under IC 6-3.6 for the taxable year.

(F) Add an amount equal to any credit reduction under IC 6-3-3, IC 6-3.1, and IC 6-5.5 attributable as a result of final federal adjustments.

(G) Add the amounts determined in clauses (B), (C), (D)(iv), (E), and (F). For purposes of determining interest and penalties, the due date of payment shall be the due date of the partnership's return under IC 6-3-4-10 for the taxable year, determined without regard to any extensions.

(d) Final federal adjustments subject to an election under subsection (c) shall not include:

(1) the distributive share of final federal adjustments that would constitute income derived from a partnership to any direct or indirect partner that is a corporation taxable under ~~*IC 6-3-2-1(c),*~~ *IC 6-3-2-1(b),* IC 6-3-2-1.5, or IC 6-5.5-2-1 and is considered unitary to the partnership; *or*

~~*(2) any final federal adjustments resulting from an administrative adjustment request; or*~~

~~*(3)*~~ *(2)* any other circumstances that the department determines would result in avoidance or evasion of any tax otherwise due from one (1) or more partners under IC 6-3 or IC 6-5.5.

(e) No election under subsection (c) may be made for federal audit adjustments received by the department after April 30, 2023.

~~*(e)*~~ *(f)* Notwithstanding IC 6-3-4-11, an audited partnership not otherwise subject to any reporting or payment obligations to Indiana that makes an election under subsection (c) consents to be subject to Indiana law related to reporting, assessment, payment, and collection of Indiana tax calculated under the election.

SECTION 189. IC 6-3.1-38.3-6, AS ADDED BY P.L.236-2023, SECTION 68, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) This section applies to a taxpayer that does

not meet the requirements under section 5(a) of this chapter and ~~employees~~ **employs** five hundred (500) or less total employees.

(b) The amount of the tax credit is determined according to the following:

(1) In the first taxable year for which the credit is claimed with respect to wages paid to a particular employee, an amount equal to twenty percent (20%) of the wages paid to the employee during the taxable year.

(2) In the second taxable year for which the credit is claimed with respect to wages paid to a particular employee, an amount equal to thirty percent (30%) of the wages paid to the employee during the taxable year.

(3) In the third and each subsequent taxable year for which the credit is claimed with respect to wages paid to a particular employee, an amount equal to forty percent (40%) of the wages paid to the employee during the taxable year.

SECTION 190. IC 6-3.1-38.3-10, AS ADDED BY P.L.236-2023, SECTION 68, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. The tax credit under this chapter shall be ~~include~~ **included** in the legislative services agency's tax expenditure report in 2026.

SECTION 191. IC 6-3.6-6-20, AS AMENDED BY P.L.247-2017, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 20. (a) This section does not apply to distributions of revenue under section 9 of this chapter.

(b) This section applies only to the following:

(1) Any allocation or distribution of revenue under section 3(a)(2) of this chapter that is made on the basis of property tax levies in counties that formerly imposed a tax under IC 6-3.5-1.1 (before its repeal January 1, 2017).

(2) Any allocation or distribution of revenue under section 3(a)(3) of this chapter that is made on the basis of property tax levies in counties that formerly imposed a tax under IC 6-3.5-6 (before its repeal January 1, 2017).

(c) Subject to subsection (b), if a school corporation or civil taxing unit of an adopting county does not impose a property tax levy that is first due and payable in the calendar year preceding the year in which revenue under section 3(a)(2) or 3(a)(3) of this chapter is being allocated or distributed, that school corporation or civil taxing unit is entitled to receive a part of the revenue under section 3(a)(2) or 3(a)(3) of this chapter (as appropriate) to be distributed within the county. The fractional amount that such a school corporation or civil taxing unit is

entitled to receive each month during that calendar year equals the product of: ~~the following:~~

(1) the amount of revenue under section 3(a)(2) or 3(a)(3) of this chapter to be distributed on the basis of property tax levies during that month; multiplied by

(2) a fraction. The numerator of the fraction equals the budget of that school corporation or civil taxing unit for the distribution year. The denominator of the fraction equals the aggregate budgets of all school corporations or civil taxing units of that county for the distribution year.

(d) Subject to subsection (b), if for a calendar year a school corporation or civil taxing unit is allocated a part of a county's revenue under section 3(a)(2) or 3(a)(3) of this chapter by subsection (c), the calculations used to determine the shares of revenue of all other school corporations and civil taxing units under ~~section (3)(a)(2)~~ **section 3(a)(2)** or 3(a)(3) of this chapter (as appropriate) shall be changed each month for that same year by reducing the amount of revenue to be distributed by the amount of revenue under section 3(a)(2) or 3(a)(3) of this chapter allocated under subsection (c) for that same month. The department of local government finance shall make any adjustments required by this subsection and provide them to the appropriate county auditors.

SECTION 192. IC 6-3.6-9-13, AS ADDED BY P.L.243-2015, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 13. All distributions from a trust account established under this chapter shall be made by warrants issued by the ~~auditor of~~ state **comptroller** to the treasurer of state ordering the appropriate payments.

SECTION 193. IC 6-3.6-11-5.5, AS ADDED BY P.L.259-2019, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5.5. (a) This section applies to Lake County for purposes of categorizations, allocations, and distributions of additional revenue that is allocated each year for economic development purposes under IC 6-3.6-6-9 and of certified shares under IC 6-3.6-6. Additional revenue that is allocated each year for economic development purposes by a civil taxing unit listed in IC 6-3.6-9-5(d) must first be used to provide funding for a rail project (as defined in IC 36-7.5-1-13.5).

(b) Before the ~~auditor of~~ state **comptroller** may make a certified distribution of additional revenue allocated for economic development purposes under IC 6-3.6-6-9, the ~~auditor of~~ state **comptroller** shall withhold the total amount determined by the department of local government finance under IC 6-3.6-9-5(d) from the certified

distribution allocated to economic development. The amount withheld by the ~~auditor of~~ state **comptroller** under this section shall be paid to the secretary-treasurer of the northwest Indiana regional development authority (IC 36-7.5) before a certified distribution allocated to economic development is made to the county and before the county auditor may otherwise allocate or distribute tax revenue under this article.

SECTION 194. IC 6-3.6-11-6, AS AMENDED BY P.L.165-2021, SECTION 97, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) This section applies to Lake County, LaPorte County, Porter County, and any municipality in those counties that is a member of the northwest Indiana regional development authority (IC 36-7.5) for purposes of categorizations, allocations, and distributions of additional revenue that is allocated each year for economic development purposes under IC 6-3.6-6-9.

(b) This subsection applies only to Lake County. The county or a city described in IC 36-7.5-2-3(b) may use additional revenue that is allocated each year for economic development purposes under IC 6-3.6-6-9 for making transfers required by IC 36-7.5-4-2 or to provide rail project funding under IC 36-7.5-4.5. The additional revenue allocated for economic development and used to make the transfers required by IC 36-7.5-4-2 or to provide rail project funding shall be paid by the treasurer of state to the treasurer of the northwest Indiana regional development authority before certified distributions are made to the county or any cities or towns in the county. The county or a city or town in the county may use additional revenue that is allocated each year for economic development purposes under IC 6-3.6-6-9 to provide homestead credits in the county, city, or town. The following apply to homestead credits provided under this subsection:

(1) The county, city, or town fiscal body must adopt an ordinance authorizing the homestead credits. The ordinance must specify the amount of additional revenue that will be used to provide homestead credits in the following year.

(2) The county, city, or town fiscal body that adopts an ordinance under this subsection must forward a copy of the ordinance to the county auditor and the department of local government finance not more than thirty (30) days after the ordinance is adopted.

(3) The homestead credits must be applied uniformly to provide a homestead credit for homesteads in the county, city, or town.

(4) The homestead credits shall be treated for all purposes as property tax levies.

(5) The homestead credits shall be applied to the net property taxes due on the homestead after the application of all other assessed value deductions or property tax deductions and credits that apply to the amount owed under IC 6-1.1.

(6) The ~~auditor of~~ state **comptroller** shall determine the homestead credit percentage for a particular year based on the amount of additional revenue that will be used under this subsection to provide homestead credits in that year.

(c) This subsection applies only to LaPorte County as follows:

(1) This subsection applies if:

(A) the county fiscal body has adopted an ordinance under IC 36-7.5-2-3(d) providing that the county is joining the northwest Indiana regional development authority; and

(B) the fiscal body of the city described in IC 36-7.5-2-3(d) has adopted an ordinance under IC 36-7.5-2-3(d) providing that the city is joining the development authority.

(2) Additional revenue that is allocated each year for economic development purposes under IC 6-3.6-6-9 may be used by a county or a city described in IC 36-7.5-2-3(d) for making transfers required by IC 36-7.5-4-2. In addition, if the allocation of additional revenue for economic development purposes under IC 6-3.6-6-9 is increased in the county, the first three million five hundred thousand dollars ($3,500,000) of the tax revenue that results each year from the allocation increase shall be used by the county only to make the county's transfer required by IC 36-7.5-4-2 and shall be paid by the treasurer of state to the treasurer of the northwest Indiana regional development authority under IC 36-7.5-4-2 before certified distributions are made to the county or any cities or towns in the county.

(3) All of the additional revenue allocated for economic development purposes under IC 6-3.6-6-9 that results each year from an allocation increase described in subdivision (2) and that is in excess of the first three million five hundred thousand dollars ($3,500,000) must be used by the county and cities and towns in the county for homestead credits under this subsection. The following apply to homestead credits provided under this subsection:

(A) The homestead credits must be applied uniformly to provide a homestead credit for homesteads in the county, city, or town.

(B) The homestead credits shall be treated for all purposes as property tax levies.

(C) The homestead credits shall be applied to the net property taxes due on the homestead after the application of all other assessed value deductions or property tax deductions and credits that apply to the amount owed under IC 6-1.1.

(D) The ~~auditor of~~ state **comptroller** shall determine the homestead credit percentage for a particular year based on the amount of additional revenue that will be used under this subdivision to provide homestead credits in that year.

(d) This subsection applies only to Porter County. The additional revenue designated each year for economic development purposes under IC 6-3.6-6 shall be allocated and used as follows:

(1) First, the revenue attributable to an income tax rate of twenty-five hundredths percent (0.25%) shall be allocated to the county and cities and towns as provided in IC 6-3.6-6-9.

(2) Second, the next three million five hundred thousand dollars ($3,500,000) of the revenue shall be used for the county or for eligible municipalities (as defined in IC 36-7.5-1-11.3) in the county, to make transfers as provided in and required under IC 36-7.5-4-2. The additional revenue used to make the transfers as provided in IC 36-7.5-4-2 shall be paid by the treasurer of state to the treasurer of the northwest Indiana regional development authority before certified distributions are made to the county or any taxing unit in the county. If Porter County ceases to be a member of the northwest Indiana regional development authority under IC 36-7.5 but two (2) or more municipalities in the county have become members of the northwest Indiana regional development authority as authorized by IC 36-7.5-2-3(h), the treasurer of state shall continue to transfer this amount to the treasurer of the northwest Indiana regional development authority under IC 36-7.5-4-2.

(3) Third, except as provided in IC 36-7.5-3-5, all of the revenue each year that is in excess of the amounts described in subdivisions (1) and (2) must be used by the county and cities and towns in the county for homestead credits. The following apply to homestead credits provided under this subdivision:

(A) The homestead credits must be applied uniformly to provide a homestead credit for homesteads in the county, city, or town.

(B) The homestead credits shall be treated for all purposes as property tax levies.

(C) The homestead credits shall be applied to the net property taxes due on the homestead after the application of all other

assessed value deductions or property tax deductions and credits that apply to the amount owed under IC 6-1.1.

(D) The ~~auditor of~~ state **comptroller** shall determine the homestead credit percentage for a particular year based on the amount of additional revenue that will be used under this subdivision to provide homestead credits in that year.

(e) A transfer made on behalf of a city, town, or county under this section after December 31, 2018, is to be considered a payment for services provided to residents by a rail project as those services are rendered.

(f) A pledge by the northwest Indiana regional development authority of transferred revenue under this section to the payment of bonds, leases, or obligations under this article or IC 5-1.3:

(1) constitutes the obligations of the northwest Indiana regional development authority; and

(2) does not constitute an indebtedness of:

(A) a county or municipality described in this section; or

(B) the state;

within the meaning or application of any constitutional or statutory provision or limitation.

(g) Neither the transfer of revenue nor the pledge of revenue transferred under this section is an impairment of contract within the meaning or application of any constitutional provision or limitation because of the following:

(1) The statutes governing local income taxes, including the transferred revenue, have been the subject of legislation annually since 1973, and during that time the statutes have been revised, amended, expanded, limited, and recodified dozens of times.

(2) Owners of bonds, leases, or other obligations to which local income tax revenues have been pledged recognize that the regulation of local income taxes has been extensive and consistent.

(3) All bonds, leases, or other obligations, due to their essential contractual nature, are subject to relevant state and federal law that is enacted after the date of a contract.

(4) The state has a legitimate interest in assisting the northwest Indiana regional development authority in financing rail projects (as defined in IC 36-7.5-1-13.5).

(h) All proceedings had and actions described in this section are valid pledges under IC 5-1-14-4 as of the date of those pledges or actions and are hereby legalized and declared valid if taken before March 15, 2018.

SECTION 195. IC 6-3.6-11-7, AS AMENDED BY P.L.259-2019, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. (a) This section applies to a civil taxing unit that has previously:

(1) entered into an interlocal cooperation or similar agreement;

(2) adopted an ordinance or resolution; or

(3) taken any other action;

offering to provide revenue to support and finance a rail project or rail projects (as defined under IC 36-7.5-1-13.5).

(b) The additional revenue that would otherwise be allocated to a civil taxing unit described in subsection (a) shall be withheld under section 5.5 of this chapter by the ~~auditor of~~ state **comptroller** and shall be paid by the ~~auditor of~~ state **comptroller** to the secretary-treasurer of the northwest Indiana regional development authority under IC 36-7.5-4-2 before certified distributions are made to the county and before the county auditor may allocate or distribute tax revenue under this article to any civil taxing unit in the county or counties in which the unit is located.

(c) Amounts:

(1) withheld under section 5.5 of this chapter; and

(2) transferred on behalf of a civil taxing unit under this section;

after December 31, 2018, are considered to be a payment for services provided to residents by a rail project as such services are rendered.

(d) A pledge by the northwest Indiana regional development authority of withheld or transferred revenue received under this chapter to the payment of bonds, leases, or obligations under IC 36-7.5 or IC 5-1.3:

(1) constitutes the obligations of the northwest Indiana regional development authority; and

(2) does not constitute an indebtedness of:

(A) a unit described in this section; or

(B) the state;

within the meaning or application of any constitutional or statutory provision or limitation.

(e) Neither the withholding or transfer of revenue nor the pledge of revenue withheld or transferred under this chapter is an impairment of contract within the meaning or application of any constitutional provision or limitation because of the following:

(1) The statutes governing local income taxes, including the withheld or transferred revenue, have been the subject of legislation annually since 1973, and during that time the statutes have been revised, amended, expanded, limited, and recodified

dozens of times.

(2) Owners of bonds, leases, or other obligations to which local income tax revenues have been pledged recognize that the regulation of local income taxes has been extensive and consistent.

(3) All bonds, leases, or other obligations, due to their essential contractual nature, are subject to relevant state and federal law that is enacted after the date of a contract.

(4) The state has a legitimate interest in assisting the northwest Indiana regional development authority in financing rail projects (as defined in IC 36-7.5-1-13.5).

(f) All:

(1) agreements;

(2) ordinances or resolutions; and

(3) proceedings had and actions described in this chapter;

are valid pledges under IC 5-1-14-4 as of the date of those pledges or actions and are hereby legalized and declared valid if taken before April 30, 2019.

SECTION 196. IC 6-3.6-11-7.5, AS ADDED BY P.L.259-2019, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7.5. (a) An action challenging any action taken under section 5.5, 5.7, 6, or 7 of this chapter to withhold or transfer revenue to the secretary-treasurer of the northwest Indiana regional developmental authority (IC 36-7.5) from a county's certified distribution must be brought within ten (10) days after the date on which the county auditor notifies the secretary-treasurer of the northwest Indiana regional development authority (IC 36-7.5) of the amount of certified tax revenue that will be distributed under IC 6-3.6-9-5(d).

(b) A court shall require a plaintiff to provide a bond with surety in an amount equal to the total amounts of tax revenue estimated to be withheld or transferred by the ~~auditor of~~ state **comptroller** from the date of the filing until December 31, 2049.

(c) The burden of proof in an action under this section is on the plaintiff.

(d) If the defendant prevails in an action under this section, the court shall award attorney's fees to the defendant.

SECTION 197. IC 6-4.1-12-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. A special auditor, appraiser, or counsel appointed by the inheritance tax administrator under section 9 of this chapter shall receive compensation for ~~his~~ **the individual's** services in an amount fixed by the administrator and the

governor. When a claim for the compensation is approved by the administrator and the governor, the state ~~auditor~~ **comptroller** shall issue a warrant to the claimant in the amount so approved. The state ~~auditor~~ **comptroller** shall draw the warrant on taxes collected under this article. The state treasurer shall pay the warrant.

SECTION 198. IC 6-5.5-8-2, AS AMENDED BY P.L.38-2021, SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. (a) On or before December 1 and June 1 of each year the ~~auditor of~~ state **comptroller** shall transfer from the financial institutions tax fund to each county auditor for distribution to the taxing units (as defined in IC 6-1.1-1-21) in the county, an amount equal to fifty percent (50%) of the sum of the distributions under this section for all the taxing units of the county for the state fiscal year. The amount of a taxing unit's distribution for the state fiscal year is equal to the result of:

(1) an amount equal to forty percent (40%) of the total financial institutions tax revenue collected during the preceding state fiscal year; multiplied by

(2) a fraction equal to:

(A) the amount of the guaranteed distributions received by the taxing unit under this chapter during calendar year 2012 (based on the best information available to the department); divided by

(B) the total amount of all guaranteed distributions received by all taxing units under this chapter during calendar year 2012 (based on the best information available to the department).

(b) The county auditor shall distribute the distributions received under subsection (a) to the taxing units in the county at the same time that the county auditor makes the semiannual distribution of real property taxes to the taxing units.

(c) The distributions received under subsection (a) may be used for any legal purpose.

SECTION 199. IC 6-5.5-8-3, AS AMENDED BY P.L.205-2013, SECTION 126, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) Before April 15 and October 15 of each year, the ~~auditor of~~ state **comptroller** shall determine the amount of the next semiannual distribution under section 2 of this chapter for counties. The amounts determined by the ~~auditor of~~ state **comptroller** shall be based on the best information available to the department.

(b) In order to make the distributions required by this chapter, the ~~auditor of~~ state **comptroller** shall draw warrants on the financial

institutions tax fund payable to the county, and the treasurer of state shall pay the warrants.

SECTION 200. IC 6-6-5-9, AS AMENDED BY P.L.256-2017, SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9. (a) The bureau, in the administration and collection of the vehicle excise tax imposed by this chapter, may utilize the services and facilities of:

(1) license branches operated under IC 9-14.1;

(2) full service providers (as defined in IC 9-14.1-1-2); and

(3) partial services providers (as defined in IC 9-14.1-1-3);

in its administration of the motor vehicle registration laws of the state of Indiana in accordance with the procedures, in the manner, and to the extent that the bureau considers necessary and proper to implement and effectuate the administration and collection of the vehicle excise tax imposed by this chapter.

(b) The bureau may impose a service charge of one dollar and seventy cents ($1.70) for each vehicle excise tax collection made under this chapter. The service charge shall be deposited in the bureau of motor vehicles commission fund.

(c) The bureau of motor vehicles shall report the vehicle excise taxes collected on at least a weekly basis to the county auditor of the county to which the collections are due.

(d) If the vehicle excise tax imposed by this chapter is collected by the department of state revenue, the money collected shall be deposited in the state general fund to the credit of the appropriate county and reported to the bureau of motor vehicles on the first working day following the week of collection. Except as provided in subsection (e), any amount collected by the department which represents interest or a penalty shall be retained by the department and used to pay its costs of enforcing this chapter.

(e) This subsection applies only to interest or a penalty collected by the department of state revenue from a person that:

(1) fails to properly register a vehicle as required by IC 9-18 (before its expiration) or IC 9-18.1 and pay the tax due under this chapter; and

(2) during any time after the date by which the vehicle was required to be registered under IC 9-18 (before its expiration) or IC 9-18.1 displays on the vehicle a license plate issued by another state.

The total amount collected by the department that represents interest or a penalty, minus a reasonable amount determined by the department to represent its administrative expenses, shall be deposited in the state

general fund for the credit of the county in which the person resides. The amount shall be reported to the bureau of motor vehicles on the first working day following the week of collection.

(f) The bureau may contract with a bank card or credit card vendor for acceptance of bank or credit cards.

(g) On or before April 1 of each year, the bureau shall provide to the ~~auditor of~~ state **comptroller** the amount of vehicle excise taxes collected for each county for the preceding year.

(h) On or before May 10 and November 10 of each year, the ~~auditor of~~ state **comptroller** shall distribute to each county one-half (1/2) of:

(1) the amount of delinquent taxes; and

(2) any penalty or interest described in subsection (e);

that have been credited to the county under subsection (e). There is appropriated from the state general fund the amount necessary to make the distributions required by this subsection. The county auditor shall apportion and distribute the delinquent tax distributions to the taxing units in the county at the same time and in the same manner as excise taxes are apportioned and distributed under section 10 of this chapter.

(i) The commissioner of insurance shall prescribe the form of the bonds or crime policies required by this section.

SECTION 201. IC 6-6-5-9.5, AS AMENDED BY P.L.108-2019, SECTION 124, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9.5. (a) Before the twentieth day of each month the bureau shall do the following:

(1) Determine the amount of excise taxes that would have been collected for each county for the preceding month based on the tax rate schedule that was in effect on January 1, 1995.

(2) Determine and report to the ~~auditor of~~ state **comptroller** the difference between what was actually collected for each county for that month and what would have been collected at the January 1, 1995, rates.

(b) For the months of January through November, the ~~auditor of~~ state **comptroller** shall determine a monthly uniform disbursement percentage to be applied in determining the amount of motor vehicle excise tax replacement money to be disbursed to each county. The monthly uniform disbursement percentage equals the quotient of the sum of the amounts transferred under IC 4-30-17-3.5 plus the amounts transferred under subsection (f) to the motor vehicle excise tax replacement account in the month of the bureau's report divided by the sum of the total differences for all counties, as determined under subsection (a) and identified in the bureau's report for that month.

(c) For December, the ~~auditor of~~ state **comptroller** shall determine

an annual uniform disbursement percentage to be applied in determining the amount of motor vehicle excise tax replacement money to be disbursed to each county in December as an annual adjustment.

(d) The annual uniform disbursement percentage equals the quotient of the sum of the amounts transferred under IC 4-30-17-3.5 plus the amounts transferred under subsection (f) to the motor vehicle excise tax replacement account in the months of January through December divided by the sum of the total differences for all counties, as determined under subsection (a) and identified in the bureau's reports for the months of January through December.

(e) For the months of January through November, the ~~auditor of~~ state **comptroller** shall distribute to the county the amount of the difference determined under subsection (a) in the month of the bureau's report for that county, multiplied by the monthly uniform disbursement percentage for that month. For December, the ~~auditor~~ **state comptroller** shall distribute to the county the total difference in the bureau's reports determined under subsection (a) in the months of January through December for that county, multiplied by the annual uniform disbursement percentage, less the amounts distributed to the county in January through November. However, the total distribution to a county in a calendar year may not exceed the total difference in the bureau's reports determined under subsection (a) in the months of January through December for that county in the year.

(f) This subsection applies only after December 31, 1995, and applies only if insufficient money is available in the lottery surplus fund to make the distributions to the state general fund motor vehicle excise tax replacement account that are required under IC 4-30-17-3.5. Before the twenty-fifth day of each month, the ~~auditor of~~ state **comptroller** shall transfer from the state general fund to the state general fund motor vehicle excise tax replacement account the difference between:

(1) the amount that IC 4-30-17-3.5 requires the ~~auditor of~~ state **comptroller** to distribute from the lottery surplus fund to the state general fund motor vehicle excise tax replacement account; and

(2) the amount that is available for distribution from the lottery surplus fund to the state general fund motor vehicle excise tax replacement account.

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

(g) Any money remaining in the motor vehicle excise tax replacement account after the last county distribution in December shall be transferred to the lottery surplus fund. The ~~auditor of~~ state

comptroller shall make the distribution before the end of the month the ~~auditor~~ **state comptroller** receives the bureau's report.

(h) The money needed for the distribution shall be withdrawn from the motor vehicle excise tax replacement account. There is appropriated from the state general fund motor vehicle excise tax replacement account, the amount needed to make the distributions required by this section.

(i) Distributions made under this section are considered motor vehicle excise taxes for purposes of allocating revenue among taxing units under this chapter.

SECTION 202. IC 6-6-5-10, AS AMENDED BY P.L.261-2013, SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. (a) The bureau shall establish procedures necessary for the collection of the tax imposed by this chapter and for the proper accounting for the same. The necessary forms and records shall be subject to approval by the state board of accounts.

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

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

for a particular year is equal to the result determined under STEP FOUR of the following formula:

STEP ONE: Determine the result of the following:

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

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

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

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

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

(D) Determine the result of:

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

(ii) the clause (C) amount.

STEP TWO: Determine the result of the following:

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

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

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

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

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

(D) Determine the result of:

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

(ii) the clause (C) amount.

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

STEP THREE: Determine the result of the following:

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

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

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

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

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

(D) Determine the result of:

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

(ii) the clause (C) amount.

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

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

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

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

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

SECTION 203. IC 6-6-5.1-21, AS AMENDED BY P.L.198-2016,

SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 21. (a) The bureau, in the administration and collection of the tax imposed by this chapter, may use the services and facilities of:

(1) license branches operated under IC 9-14.1;

(2) full service providers (as defined in IC 9-14.1-1-2); and

(3) partial services providers (as defined in IC 9-14.1-1-3);

in the bureau's administration of the state motor vehicle registration laws in the manner and to the extent the bureau considers necessary and proper to implement and effectuate the administration and collection of the excise tax imposed by this chapter.

(b) The bureau may impose a service charge of one dollar and seventy cents ($1.70) for each excise tax collection made under this chapter. The service charge shall be deposited in the bureau of motor vehicles commission fund.

(c) The bureau shall report the excise taxes collected on at least a weekly basis to the county auditor of the county to which the collections are due.

(d) If the excise tax imposed by this chapter is collected by the department of state revenue, the money collected shall be deposited in the state general fund to the credit of the appropriate county and reported to the bureau on the first working day following the week of collection. Except as provided in subsection (e), money collected by the department that represents interest or a penalty shall be retained by the department and used to pay the department's costs of enforcing this chapter.

(e) This subsection applies only to interest or a penalty collected by the department of state revenue from a person that:

(1) fails to properly register a recreational vehicle as required by IC 9-18 (before its expiration) or IC 9-18.1 and pay the tax due under this chapter; and

(2) during any time after the date by which the recreational vehicle was required to be registered under IC 9-18 (before its expiration) or IC 9-18.1 displays on the recreational vehicle a license plate issued by another state.

The total amount collected by the department of state revenue that represents interest or a penalty, minus a reasonable amount determined by the department to represent its administrative expenses, shall be deposited in the state general fund to the credit of the county in which the person resides. The amount shall be reported to the bureau on the first working day following the week of collection.

(f) The bureau may contract with a bank card or credit card vendor

for acceptance of bank cards or credit cards. However, if a bank card or credit card vendor charges a vendor transaction charge or discount fee, whether billed to the bureau or charged directly to the bureau's account, the bureau shall collect from a person using the card an official fee that may not exceed the highest transaction charge or discount fee charged to the bureau by bank card or credit card vendors during the most recent collection period. The fee may be collected regardless of retail merchant agreements between the bank card and credit card vendors that may prohibit such a fee. The fee is a permitted additional charge under IC 24-4.5-3-202.

(g) On or before April 1 of each year, the bureau shall provide to the ~~auditor of~~ state **comptroller** the amount of taxes collected under this chapter for each county for the preceding year.

(h) On or before May 10 and November 10 of each year, the ~~auditor of~~ state **comptroller** shall distribute to each county one-half (1/2) of:

(1) the amount of delinquent taxes; and

(2) any interest or penalty described in subsection (e);

that have been credited to the county under subsection (c). There is appropriated from the state general fund the amount necessary to make the distributions required by this subsection. The county auditor shall apportion and distribute the delinquent tax distributions to the taxing units in the county at the same time and in the same manner as excise taxes are apportioned and distributed under section 22 of this chapter.

(i) The insurance commissioner shall prescribe the form of the bonds or crime insurance policies required by this section.

SECTION 204. IC 6-6-5.5-19, AS AMENDED BY P.L.182-2009(ss), SECTION 240, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 19. (a) As used in this section, "assessed value" means an amount equal to the true tax value of commercial vehicles that:

(1) are subject to the commercial vehicle excise tax under this chapter; and

(2) would have been subject to assessment as personal property on March 1, 2000, under the law in effect before January 1, 2000.

(b) For calendar year 2001, a taxing unit's base revenue shall be determined as provided in subsection (f). For calendar years that begin after December 31, 2001, and before January 1, 2009, a taxing unit's base revenue shall be determined by multiplying the previous year's base revenue by one hundred five percent (105%). For calendar years that begin after December 31, 2008, a taxing unit's base revenue is equal to:

(1) the amount of commercial vehicle excise tax collected during

the previous state fiscal year; multiplied by

(2) the taxing unit's percentage as determined in subsection (f) for calendar year 2001.

(c) The amount of commercial vehicle excise tax distributed to the taxing units of Indiana from the commercial vehicle excise tax fund shall be determined in the manner provided in this section.

(d) On or before July 1, 2000, each county assessor shall certify to the county auditor the assessed value of commercial vehicles in every taxing district.

(e) On or before August 1, 2000, the county auditor shall certify the following to the department of local government finance:

(1) The total assessed value of commercial vehicles in the county.

(2) The total assessed value of commercial vehicles in each taxing district of the county.

(f) The department of local government finance shall determine each taxing unit's base revenue by applying the current tax rate for each taxing district to the certified assessed value from each taxing district. The department of local government finance shall also determine the following:

(1) The total amount of base revenue to be distributed from the commercial vehicle excise tax fund in 2001 to all taxing units in Indiana.

(2) The total amount of base revenue to be distributed from the commercial vehicle excise tax fund in 2001 to all taxing units in each county.

(3) Each county's total distribution percentage. A county's total distribution percentage shall be determined by dividing the total amount of base revenue to be distributed in 2001 to all taxing units in the county by the total base revenue to be distributed statewide.

(4) Each taxing unit's distribution percentage. A taxing unit's distribution percentage shall be determined by dividing each taxing unit's base revenue by the total amount of base revenue to be distributed in 2001 to all taxing units in the county.

(g) The department of local government finance shall certify each taxing unit's base revenue and distribution percentage for calendar year 2001 to the auditor of state on or before September 1, 2000.

(h) The ~~auditor of~~ state **comptroller** shall keep permanent records of each taxing unit's base revenue and distribution percentage for calendar year 2001 for purposes of determining the amount of money each taxing unit in Indiana is entitled to receive in calendar years that begin after December 31, 2001.

SECTION 205. IC 6-6-5.5-20, AS AMENDED BY P.L.38-2021, SECTION 48, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 20. (a) On or before May 1, subject to subsections (c) and (d), the ~~auditor of~~ state **comptroller** shall distribute to each county auditor an amount equal to fifty percent (50%) of the product of:

(1) the county's distribution percentage; multiplied by

(2) the total commercial vehicle excise tax deposited in the commercial vehicle excise tax fund in the preceding calendar year.

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

(1) the county's distribution percentage; multiplied by

(2) the total commercial vehicle excise tax deposited in the commercial vehicle excise tax fund in the preceding calendar year.

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

STEP ONE: Separately for 2006, 2007, and 2008, determine the result of:

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

(B) the aggregate tax rate imposed by the county unit and, in the case of Marion County, the health and hospital corporation in the year.

STEP TWO: Determine the sum of the STEP ONE amounts.

STEP THREE: Divide the STEP TWO result by three (3).

STEP FOUR: Determine the amount that would otherwise be distributed to the county under subsection (a) or (b), as appropriate, without regard to this subsection.

STEP FIVE: Determine the result of:

(A) the STEP THREE amount; multiplied by

(B) the STEP FOUR result.

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

STEP ONE: Separately for 2006, 2007, and 2008, determine the result of:

(A) the tax rate imposed by the school corporation in the year for the tuition support levy under IC 6-1.1-19-1.5 (repealed) or IC 20-45-3-11 (repealed) for the school corporation's general fund plus the tax rate imposed by the school corporation for the school corporation's special education preschool fund; divided by

(B) the aggregate tax rate imposed by the school corporation in the year.

STEP TWO: Determine the sum of the results determined under STEP ONE.

STEP THREE: Divide the STEP TWO result by three (3).

STEP FOUR: Determine the amount of commercial vehicle excise tax that would otherwise be distributed to the school corporation under subsection (a) or (b), as appropriate, without regard to this subsection.

STEP FIVE: Determine the result of:

(A) the STEP FOUR amount; multiplied by

(B) the STEP THREE result.

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

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

(g) The ~~auditor of~~ state **comptroller** shall, not later than July 1 of each year, furnish to each county auditor an estimate of the amounts to

be distributed to the counties under this section during the next calendar year. Before August 1, each county auditor shall furnish to the proper officer of each taxing unit of the county an estimate of the amounts to be distributed to the taxing units under this section during the next calendar year and the budget of each taxing unit shall show the estimated amounts to be received for each fund for which a property tax is proposed to be levied.

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

SECTION 206. IC 6-6-6-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. **(a)** On or before July 1st of each year, the following persons shall file a tonnage tax return with the state ~~auditor.~~ **comptroller:**

(1) each navigation company incorporated under the laws of this state; and

(2) each person who, on May 1st of that year, owned a commercial vessel which was, under the navigation laws of the United States, registered at an Indiana port on May 1st of that year.

(b) The tonnage tax return for a year shall contain the name of each commercial vessel owned on May 1st of that year by the person filing the return. The return shall also contain the tonnage and port of registration, as of May 1st of that year, of each vessel listed on the return.

SECTION 207. IC 6-6-6-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 8. If a navigation company incorporated under the laws of this state has not filed a required tonnage tax return and paid the tonnage tax within thirty (30) days after the July ~~1st~~ **1** due date, the state ~~auditor~~ **comptroller** shall report that fact to the attorney general. The attorney general shall then proceed to institute an action against the company for the sequestration of its property, the forfeiture of its charter, and its final dissolution. When the attorney general initiates an action under this section, the company may be required to pay the state, in addition to the delinquent tonnage taxes, a penalty of five hundred dollars ($500).

SECTION 208. IC 6-6-6.5-21, AS AMENDED BY P.L.261-2013, SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 21. (a) The department shall allocate each aircraft excise tax payment collected by it to the county in which the aircraft is usually located when not in operation or to the aircraft owner's county of residence if based out of state. The department shall distribute to each county treasurer on a quarterly basis the aircraft excise taxes which were collected by the department during the preceding three (3)

months and which the department has allocated to that county. The distribution shall be made on or before the fifteenth of the month following each quarter and the first distribution each year shall be made in April.

(b) Concurrently with making a distribution of aircraft excise taxes, the department shall send an aircraft excise tax report to the county treasurer and the county auditor. The department shall prepare the report on the form prescribed by the state board of accounts. The aircraft excise tax report must include aircraft identification, owner information, and excise tax payment, and must indicate the county where the aircraft is normally kept when not in operation. The department shall, in the manner prescribed by the state board of accounts, maintain records concerning the aircraft excise taxes received and distributed by it.

(c) Except as provided in section 21.5 of this chapter, each county treasurer shall deposit money received by the treasurer under this chapter in a separate fund to be known as the "aircraft excise tax fund". The money in the aircraft excise tax fund shall be distributed to the taxing units of the county in the manner prescribed in subsection (d).

(d) As used in this subsection, "taxing district" has the meaning set forth in IC 6-1.1-1-20, "taxing unit" has the meaning set forth in IC 6-1.1-1-21, and "tuition support levy" refers to a school corporation's tuition support property tax levy under IC 20-45-3-11 (repealed) for the school corporation's general fund. In order to distribute the money in the county aircraft excise tax fund to the taxing units of the county, the county auditor shall first allocate the money in the fund among the taxing districts of the county. In making these allocations, the county auditor shall allocate to a taxing district the excise taxes collected with respect to aircraft usually located in the taxing district when not in operation. Subject to this subsection, the money allocated to a taxing district shall be apportioned and distributed among the taxing units of that taxing district in the same manner and at the same time that the property taxes are apportioned and distributed (subject to adjustment as provided in IC 36-8-19-7.5). For purposes of determining the distribution for a year under this section for a taxing unit, a state welfare and tuition support allocation shall be deducted from the total amount available for apportionment and distribution to taxing units under this section before any apportionment and distribution is made. The county auditor shall remit the state welfare and tuition support allocation to the treasurer of state for deposit as directed by the budget agency. The amount of the state welfare and tuition support allocation for a county for a particular year is equal to

the result determined under STEP THREE of the following formula:

STEP ONE: Determine the result of the following:

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

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

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

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

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

(D) Determine the result of:

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

(ii) the clause (C) amount.

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

STEP TWO: Determine the result of the following:

(A) Separately for 2006, 2007, and 2008 for each taxing district in the county, determine the result of:

(i) the tuition support levy tax rate imposed in the taxing district plus the tax rate imposed by the school corporation for the school corporation's special education preschool fund in the district; divided by

(ii) the aggregate tax rate imposed in the taxing district for the same year.

(B) Determine the sum of the clause (A) amounts.

(C) Divide the clause (B) amount by three (3).

(D) Determine the result of:

(i) the amount of excise taxes allocated to the taxing district that would otherwise be available for distribution to taxing units in the taxing district; multiplied by

(ii) the clause (C) amount.

(E) Determine the sum of the clause (D) amounts for all taxing districts in the county.

STEP THREE: Determine the sum of the STEP ONE and STEP TWO amounts for the county.

If the boundaries of a taxing district change after the years for which a ratio is calculated under STEP ONE or STEP TWO, the ~~auditor of~~ state **comptroller** shall establish a ratio for the new taxing district that reflects the tax rates imposed in the predecessor taxing districts. If a new taxing district is established after the years for which a ratio is calculated under STEP ONE, STEP TWO, or STEP THREE, the ~~auditor of~~ state **comptroller** shall establish a ratio for the new taxing district and adjust the ratio for other taxing districts in the county.

(e) Within thirty (30) days following the receipt of excise taxes from the department, the county treasurer shall file a report with the county auditor concerning the aircraft excise taxes collected by the county treasurer. The county treasurer shall file the report on the form prescribed by the state board of accounts. The county treasurer shall, in the manner and at the times prescribed in IC 6-1.1-27, make a settlement with the county auditor for the aircraft excise taxes collected by the county treasurer. The county treasurer shall, in the manner prescribed by the state board of accounts, maintain records concerning the aircraft excise taxes received and distributed by the treasurer.

SECTION 209. IC 6-6-9-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 11. (a) All revenues collected from the auto rental excise tax shall be deposited in a special account of the state general fund called the auto rental excise tax account.

(b) On or before May 20 and November 20 of each year, all amounts held in the auto rental excise tax account shall be distributed to the county treasurers of Indiana.

(c) The amount to be distributed to a county treasurer equals that part of the total auto rental excise taxes being distributed that were initially imposed and collected from within that treasurer's county. The department shall notify each county auditor of the amount of taxes to be distributed to the county treasurer. At the same time each distribution is made to a county treasurer, the department shall certify to the county auditor each taxing district within the county where auto rental excise taxes were collected and the amount of the county distribution that was collected with respect to each taxing district.

(d) The county treasurer shall deposit auto rental excise tax collections into a separate account for settlement at the same time as property taxes are accounted for and settled in June and December of each year.

(e) The county auditor shall apportion and the county treasurer shall

distribute the auto rental excise taxes among the taxing units of the county in the same manner that property taxes are apportioned and distributed with respect to property located in the taxing district where the auto rental excise tax was initially imposed and collected. The auto rental excise taxes distributed to a taxing unit shall be allocated among the taxing unit's funds in the same proportions that the taxing unit's property tax collections are allocated among those funds.

(f) Taxing units of a county may request and receive advances of auto rental excise tax revenues in the manner provided under IC 5-13-6-3.

(g) All distributions from the auto rental excise tax account shall be made by warrants issued by the ~~auditor of~~ state **comptroller** to the treasurer of state ordering those payments to the appropriate county treasurer.

SECTION 210. IC 6-6-9.5-11, AS ADDED BY P.L.214-2005, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 11. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the fiscal officer of the most populous city in the county upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 211. IC 6-6-9.7-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 11. (a) All revenues collected from the county supplemental auto rental excise tax shall be deposited in a special account of the state general fund called the county supplemental auto rental excise tax account.

(b) On or before the twentieth day of each month, all amounts held in the county supplemental auto rental excise tax account shall be distributed to the capital improvement board of managers operating in a consolidated city.

(c) The amount to be distributed to the capital improvement board of managers operating in a consolidated city equals the total county supplemental auto rental excise taxes that were initially imposed and collected from within the county in which the consolidated city is located. The department shall notify the county auditor of the amount of taxes to be distributed to the board.

(d) All distributions from the county supplemental auto rental excise tax account shall be made by warrants issued by the ~~auditor of~~ state **comptroller** to the treasurer of state ordering those payments to the capital improvement board of managers operating in a consolidated city.

SECTION 212. IC 6-6-11-30, AS AMENDED BY P.L.164-2020, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JULY 1, 2024]: Sec. 30. Before March 1 of each year the bureau of motor vehicles shall prepare a boat excise tax summary covering the previous year. The summary must include the following:

(1) The number of boats by county.

(2) The number of boats by class.

(3) The amount of excise tax collected by class.

The bureau shall send a copy of the summary to the ~~auditor of~~ state **comptroller,** the department of natural resources, and the county assessors.

SECTION 213. IC 6-6-11-31, AS AMENDED BY P.L.261-2013, SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 31. (a) A boat excise tax fund is established in each county. Each county treasurer shall deposit in the fund the taxes received under this chapter.

(b) As used in this subsection, "taxing district" has the meaning set forth in IC 6-1.1-1-20, "taxing unit" has the meaning set forth in IC 6-1.1-1-21, and "tuition support levy" refers to a school corporation's tuition support property tax levy under IC 20-45-3-11 (repealed) for the school corporation's general fund. The excise tax money in the county boat excise tax fund shall be distributed to the taxing units of the county. The county auditor shall allocate the money in the fund among the taxing districts of the county based on the tax situs of each boat. Subject to this subsection, the money allocated to the taxing units shall be apportioned and distributed among the funds of the taxing units in the same manner and at the same time that property taxes are apportioned and distributed (subject to adjustment as provided in IC 36-8-19-7.5). For purposes of determining the distribution for a year under this section for a taxing unit, a state welfare and tuition support allocation shall be deducted from the total amount available for apportionment and distribution to taxing units under this section before any apportionment and distribution is made. The county auditor shall remit the state welfare and tuition support allocation to the treasurer of state for deposit as directed by the budget agency. The amount of the state welfare and tuition support allocation for a county for a particular year is equal to the result determined under STEP THREE of the following formula:

STEP ONE: Determine the result of the following:

(A) Separately for 2006, 2007, and 2008 for each taxing district in the county, determine the result of:

(i) the tax rate imposed in the taxing district for the county's county medical assistance to wards fund, family and children's fund, children's psychiatric residential treatment

services fund, county hospital care for the indigent fund, children with special health care needs county fund, plus, in the case of Marion County, the tax rate imposed by the health and hospital corporation that was necessary to raise thirty-five million dollars ($35,000,000) from all taxing districts in the county; divided by

(ii) the aggregate tax rate imposed in the taxing district for the same year.

(B) Determine the sum of the clause (A) amounts.

(C) Divide the clause (B) amount by three (3).

(D) Determine the result of:

(i) the amount of excise taxes allocated to the taxing district that would otherwise be available for distribution to taxing units in the taxing district; multiplied by

(ii) the clause (C) amount.

(E) Determine the sum of the clause (D) amounts for all taxing districts in the county.

STEP TWO: Determine the result of the following:

(A) Separately for 2006, 2007, and 2008 for each taxing district in the county, determine the result of:

(i) the tuition support levy tax rate imposed in the taxing district plus the tax rate imposed by the school corporation for the school corporation's special education preschool fund in the district; divided by

(ii) the aggregate tax rate imposed in the taxing district for the same year.

(B) Determine the sum of the clause (A) amounts.

(C) Divide the clause (B) amount by three (3).

(D) Determine the result of:

(i) the amount of excise taxes allocated to the taxing district that would otherwise be available for distribution to taxing units in the taxing district; multiplied by

(ii) the clause (C) amount.

(E) Determine the sum of the clause (D) amounts for all taxing districts in the county.

STEP THREE: Determine the sum of the STEP ONE and STEP TWO amounts for the county.

If the boundaries of a taxing district change after the years for which a ratio is calculated under STEP ONE or STEP TWO, the ~~auditor of~~ state **comptroller** shall establish a ratio for the new taxing district that reflects the tax rates imposed in the predecessor taxing districts. If a new taxing district is established after the years for which a ratio is

calculated under STEP ONE, STEP TWO, or STEP THREE, the ~~auditor of~~ state **comptroller** shall establish a ratio for the new taxing district and adjust the ratio for other taxing districts in the county.

SECTION 214. IC 6-6-15-7, AS ADDED BY P.L.188-2018, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. (a) All revenues collected from the heavy equipment rental excise tax must be deposited in a special account of the state general fund called the heavy equipment rental excise tax account.

(b) On or before April 30 and October 30 of each year, all amounts held in the heavy equipment rental excise tax account must be distributed to counties as provided by this section.

(c) The amount to be distributed to a county treasurer under this section equals the part of the total heavy equipment rental excise taxes being distributed that were initially imposed and collected from within that county treasurer's county. The department shall notify each county auditor of the amount of taxes to be distributed to the county treasurer. At the same time each distribution is made to a county treasurer, the department shall certify to the county auditor the taxing districts within the county where heavy equipment rental excise taxes were collected and the amount of the county distribution that was collected with respect to each taxing district.

(d) A county treasurer shall deposit heavy equipment rental excise tax distributions in a separate account for settlement at the same time as property taxes are accounted for and settled in June and December of each year.

(e) The county auditor shall apportion and the county treasurer shall distribute the heavy equipment rental excise taxes among the taxing units of the county in the same manner that property taxes are apportioned and distributed with respect to property located in the taxing district where the heavy equipment rental excise tax is sourced by the department under section 6(b) of this chapter.

(f) Before January 1, 2020, the heavy equipment rental excise taxes distributed to a taxing unit must be deposited in the taxing unit's levy excess fund under IC 6-1.1-18.5-17, or in the case of a school corporation, the school corporation's levy excess fund under IC 20-44-3.

(g) After December 31, 2019, the heavy equipment rental excise taxes distributed to a taxing unit must be allocated among the taxing unit's funds in the same proportion that the taxing unit's property tax collections are allocated among those funds.

(h) After December 31, 2019, taxing units of a county may request

and receive advances of heavy equipment rental excise tax revenues in the manner provided under IC 5-13-6-3.

(i) All distributions from the heavy equipment rental excise tax account must be made by warrants issued by the ~~auditor of~~ state **comptroller** to the treasurer of state ordering those distributions to the appropriate county treasurer.

SECTION 215. IC 6-6-16-6, AS ADDED BY P.L.108-2019, SECTION 128, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) All revenues collected from the vehicle sharing excise tax shall be deposited in a special account of the state general fund called the vehicle sharing excise tax account.

(b) On or before May 20 and November 20 of each year, all amounts held in the vehicle sharing excise tax account shall be distributed to the county treasurers of Indiana.

(c) The amount to be distributed to a county treasurer equals that part of the total vehicle sharing excise taxes being distributed that were initially imposed on and collected from the sharing of motor vehicles registered in that county for purposes of IC 6-6-5. The department shall notify each county auditor of the amount of taxes to be distributed to the county treasurer.

(d) The county treasurer shall deposit vehicle sharing excise tax collections into a separate account for settlement at the same time as property taxes are accounted for and settled in June and December of each year.

(e) The county auditor shall apportion and the county treasurer shall distribute the vehicle sharing excise taxes among the tax districts in the county in the same proportion as property taxes are apportioned by the county.

(f) Any vehicle sharing excise tax revenue collected for vehicles that are not registered under IC 6-6-5 shall be distributed to the state general fund.

(g) All distributions from the vehicle sharing excise tax account shall be made by warrants issued by the ~~auditor of~~ state **comptroller** to the treasurer of state ordering those payments to the appropriate county treasurer.

SECTION 216. IC 6-7-1-30.1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 30.1. (a) Two-thirds (2/3) of the money in the cigarette tax fund is annually appropriated to the cities and towns of this state and to certain local governmental entities.

(b) The amount which is allocated to each city or town under this section equals the product of:

(1) the total amount appropriated under subsection (a); multiplied by

(2) a fraction, the numerator of which is the population of the city or town, and the denominator of which is the total population of all the cities and towns of Indiana.

(c) The ~~auditor of~~ state **comptroller** shall calculate and distribute the amount allocated to each city or town under this section on or before June 1 and December 1 of each year. To make these semiannual distributions, the ~~auditor of~~ state **comptroller** shall issue warrants drawn on the cigarette tax fund to the officials designated in subsection (d) or (e).

(d) For a consolidated city, or a city or town which is located in the same county as the consolidated city, the ~~auditor of~~ state **comptroller** shall issue a warrant for:

(1) three-fourteenths (3/14) of the money allocated to the city or town under subsection (b) to the fiscal officer of the city or town; and

(2) the remaining eleven-fourteenths (11/14) of the money to the treasurer of that county.

The fiscal officer of the city or town shall deposit the money distributed to ~~him~~ **the fiscal officer** under this subsection in the city's or town's general fund. The county treasurer shall annually deposit three hundred fifty thousand dollars ($350,000) which ~~he~~ **the county treasurer** receives under this subsection in the capital improvement bond fund of the county. The remainder of the money which the county treasurer receives under this subsection is appropriated to the department of transportation of the consolidated city. The county treasurer shall serve as custodian of the money so appropriated to the department.

(e) For a city or town which is not located in the same county as a consolidated city, the ~~auditor of~~ state **comptroller** shall issue a warrant for the total amount allocated to the city or town under subsection (b) to the fiscal officer of the city or town. The fiscal officer shall deposit three-fourteenths (3/14) of the money in the city's or town's general fund, and ~~he~~ **the fiscal officer** shall deposit the remaining eleven-fourteenths (11/14) of the money in the city's or town's cumulative capital improvement fund.

SECTION 217. IC 6-7-3-17 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 17. (a) All distributions and transfers from the controlled substance tax fund shall be paid monthly by the fifteenth of the month following the month of collection.

(b) The department shall certify to the ~~auditor of~~ state **comptroller**

the amount to be distributed to each law enforcement agency that is entitled to receive an award under section 16 of this chapter. The treasurer of state shall make the distributions upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 218. IC 6-8-3 IS REPEALED [EFFECTIVE JULY 1, 2024]. (Department of State Revenue-Powers and Duties).

SECTION 219. IC 6-9-2-1, AS AMENDED BY P.L.195-2023, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. (a) A county having a population of more than four hundred thousand (400,000) and less than seven hundred thousand (700,000) that establishes a medical center development agency pursuant to IC 16-23.5-2 may levy each year a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days by the same party in the same room, any room or rooms, lodgings, or accommodations, in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished for a consideration.

(b) Except as provided in section 1.5 of this chapter, such tax shall be at a rate of five percent (5%) on the gross retail income derived therefrom and is in addition to the state gross retail tax imposed on the retail transaction.

(c) The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. Except as provided in section 1.5 of this chapter, if such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected.

(d) All of the provisions of the state gross retail tax (IC 6-2.5) relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration shall be applicable to the imposition and administration of the tax imposed by this section except to the extent such provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. Specifically and not in limitation of the foregoing sentence, the terms "person" and "gross retail income" shall have the same meaning in this section as they have in the state gross retail tax (IC 6-2.5). If the tax is paid to the department of state revenue, the returns to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may, by rule,

determine.

(e) If the tax is paid to the department of state revenue, the amounts received from the tax shall be paid by the end of the next succeeding month by the treasurer of state to the county treasurer upon warrants issued by the ~~auditor of~~ state **comptroller.** Except as provided in section 1.5(c) of this chapter, the county treasurer shall deposit the revenue received under this chapter as provided in section 2 of this chapter.

SECTION 220. IC 6-9-2.5-6, AS AMENDED BY P.L.175-2018, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) The county council may levy tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any commercial hotel, motel, inn, tourist camp, or tourist cabin located in a county described in section 1 of this chapter. Such tax shall not exceed the rate of eight percent (8%) on the gross income derived from lodging income only and shall be in addition to the state gross retail tax imposed on such persons by IC 6-2.5.

(b) The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected pursuant to IC 6-2.5.

(c) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration shall be applicable to the imposition and administration of the tax imposed by this section except to the extent such provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. Specifically and not in limitation of the foregoing sentence, the terms "person" and "gross income" shall have the same meaning in this section as they have in IC 6-2.5. If the tax is paid to the department of state revenue, the returns to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may, by rule or regulation, determine.

(d) If the tax is paid to the department of state revenue, the amounts received from such tax shall be paid quarterly by the treasurer of state to the county treasurer upon warrants issued by the ~~auditor of~~ state **comptroller.**

(e) The tax imposed under subsection (a) does not apply to the renting or furnishing of rooms, lodgings, or accommodations to a person for a period of thirty (30) days or more.

SECTION 221. IC 6-9-3-4, AS AMENDED BY P.L.290-2019, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. (a) In counties to which this chapter applies, there shall be levied each year a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms or lodgings or accommodations in any commercial hotel, motel, inn, tourist camp, or tourist cabin. However, this tax does not apply to the renting or furnishing of rooms, lodgings, or accommodations to a person for a period of thirty (30) days or more.

(b) The tax shall be at the rate of four percent (4%) on the gross retail income derived from lodging income only and shall be in addition to the state gross retail tax imposed on such persons by IC 6-2.5. The tax rate may be increased to not more than six percent (6%) by the adoption of substantially similar ordinances by the county fiscal body of each of the counties to which this chapter applies.

(c) The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected pursuant to IC 6-2.5.

(d) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration shall be applicable to the imposition and administration of the tax imposed by this section except to the extent such provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. Specifically, and not in limitation of the foregoing sentence, the terms "person" and "gross retail income" shall have the same meaning in this section as they have in IC 6-2.5.

(e) If the tax is paid to the department of state revenue, the returns to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may by rule determine.

(f) If the tax is paid to the department of state revenue, the amounts received from such tax shall be paid monthly by the treasurer of state to the county treasurer upon warrants issued by the ~~auditor of~~ state

comptroller.

SECTION 222. IC 6-9-4-6, AS AMENDED BY P.L.175-2018, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) The county council may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any commercial hotel, motel, inn, tourist cabin, university memorial union, or university residence hall, except state camping facilities, located in the county. The tax shall be imposed at the rate of at least three percent (3%) but not more than five percent (5%) on the gross income derived from lodging income only and shall be in addition to the state gross retail tax imposed on those persons by IC 6-2.5. The tax does not apply to a retail transaction in which a student rents lodging in a university memorial union or residence hall while that student participates in a course of study for which the student receives college credit from a state university located in the county.

(b) The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected pursuant to IC 6-2.5.

(c) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration apply to the imposition and administration of the tax imposed under this section, except to the extent those provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. Specifically and not in limitation of the foregoing sentence, the terms "person" and "gross income" shall have the same meaning in this section as they have in IC 6-2.5, except that "person" shall not include state supported educational institutions. If the tax is paid to the department of state revenue, the returns to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may by rule determine.

(d) If the tax is paid to the department of state revenue, the amounts received from the tax shall be paid quarterly by the treasurer of state to the county treasurer upon warrants issued by the ~~auditor of~~ state **comptroller.**

(e) The tax imposed under subsection (a) does not apply to the renting or furnishing of rooms, lodgings, or accommodations to a person for a period of thirty (30) days or more.

SECTION 223. IC 6-9-6-6, AS AMENDED BY P.L.175-2018, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) In any county to which this chapter applies, there is levied a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings or accommodations in any commercial hotel, motel, boat motel, inn, tourist camp, or tourist cabin, except state camping facilities, located in the county. The tax shall be imposed at a rate of five percent (5%) on the gross income derived from lodging income only and shall be in addition to the state gross retail tax imposed on those persons by IC 6-2.5.

(b) The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected pursuant to IC 6-2.5.

(c) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration apply to the imposition and administration of the tax imposed under this section, except to the extent those provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. Specifically, the terms "person" and "gross income" have the same meaning in this section as they have in IC 6-2.5. If the tax is paid to the department of state revenue, the returns to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may, by rule, determine.

(d) If the tax is paid to the department of state revenue, all amounts received by the state department of revenue from the tax during a month shall be paid to the county treasurer on or before the last day of the next succeeding month. All amounts received from the tax shall be paid by the treasurer of state to the county treasurer upon warrants issued by the ~~auditor of~~ state **comptroller.**

(e) The tax imposed under subsection (a) does not apply to the renting or furnishing of rooms, lodgings, or accommodations to a person for a period of thirty (30) days or more.

SECTION 224. IC 6-9-7-6, AS AMENDED BY P.L.175-2018, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) The county council may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any commercial hotel, motel, inn, university memorial union, university residence hall, tourist camp, or tourist cabin located in a county described in section 1 of this chapter. The county treasurer shall allocate and distribute the tax revenues as provided in sections 7 and 9 of this chapter.

(b) The tax may not exceed the rate of six percent (6%) on the gross retail income derived from lodging income only and shall be in addition to the state gross retail tax imposed under IC 6-2.5.

(c) The tax does not apply to gross retail income received in a transaction in which:

(1) a student rents lodgings in a university residence hall while that student participates in a course of study for which the student receives college credit from a state university located in the county; or

(2) a person rents a room, lodging, or accommodations for a period of thirty (30) days or more.

(d) The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected under IC 6-2.5.

(e) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration shall be applicable to the imposition and administration of the tax imposed by this section, except to the extent those provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. If the tax is paid to the department of state revenue, the return to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may, by rule, determine.

(f) If the tax is paid to the department of state revenue, the amounts received from the tax imposed under this section shall be paid quarterly by the treasurer of state to the county treasurer upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 225. IC 6-9-8-2, AS AMENDED BY P.L.175-2018, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. (a) Each year a tax shall be levied on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any lodgings in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which lodgings are regularly furnished for a consideration.

(b) This tax shall be in addition to the state gross retail tax and use tax imposed on such persons by IC 6-2.5. The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected under IC 6-2.5.

(c) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration shall be applicable to the imposition and administration of the tax imposed by this section except to the extent such provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. Specifically, and not in limitation of the foregoing sentence, the terms "person" and "gross income" shall have the same meaning in this section as they have in IC 6-2.5.

(d) If the tax is paid to the department of state revenue, the returns to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may determine by rule.

(e) If the tax is paid to the department of state revenue, the amounts received from this tax shall be paid monthly by the treasurer of state to the treasurer of the capital improvement board of managers of the county upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 226. IC 6-9-9-2, AS AMENDED BY P.L.175-2018, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. (a) Each year a tax shall be levied on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any lodgings in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which lodgings are regularly furnished for a consideration.

(b) This tax shall be in addition to the state gross retail tax and use

tax imposed on such persons by IC 6-2.5.

(c) The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected under IC 6-2.5.

(d) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration shall be applicable to the imposition and administration of the tax imposed by this section except to the extent such provisions are in conflict or inconsistent with the specific provisions of this chapter. Specifically and not in limitation of the foregoing sentence, the terms "person" and "gross income" shall have the same meaning in this section as they have in IC 6-2.5.

(e) If the tax is paid to the department of state revenue, the returns to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may determine by rule.

(f) If the tax is paid to the department of state revenue, the amounts received from such tax shall be paid monthly by the treasurer of state to the treasurer of the capital improvement board of managers of the county upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 227. IC 6-9-10-6, AS AMENDED BY P.L.175-2018, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) There is imposed a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodging, or accommodations in any hotel, motel, inn, university residence hall, tourist camp, or tourist cabin located in the county. However, the tax is not imposed on the renting or furnishing of rooms, lodgings, or accommodations to a person for a period of thirty (30) days or more, or on the renting or furnishing of any room, lodging, or accommodations in a university or college residence hall to a student participating in a course of study for which the student receives college credit from a college or university located in the county.

(b) The tax shall be imposed at the rate of three percent (3%) on the gross income derived from lodging income only. Except as provided in subsection (g), the fiscal body of the county may increase the tax rate up to a maximum rate of five percent (5%). The tax is in addition to the

state gross retail tax imposed on such persons by IC 6-2.5.

(c) The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected pursuant to IC 6-2.5.

(d) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration shall be applicable to the imposition and administration of the tax imposed by this section except to the extent such provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. Specifically, and not in limitation of the foregoing sentence, the terms "person" and "gross income" have the same meaning in this section as they have in IC 6-2.5, except that "person" does not include state supported educational institutions.

(e) If the tax is paid to the department of state revenue, the returns to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax, as the department of state revenue may by rule determine.

(f) If the tax is paid to the department of state revenue, the amounts received from such tax shall be paid quarterly by the treasurer of state to the county treasurer upon warrants issued by the ~~auditor of~~ state **comptroller.**

(g) In addition to the rates authorized in subsection (b), the county fiscal body may adopt an ordinance to increase the tax by an additional rate of one percent (1%) on the gross income derived from lodging income, up to a maximum rate of six percent (6%), only to provide funds for the purposes described in section 5(b)(6) of this chapter.

(h) A tax rate imposed under subsection (g) may not be imposed for a time greater than is necessary to:

(1) pay the costs of financing facilities; or

(2) assist a person with whom the board has contracted to finance facilities;

described in section 5(b)(6) of this chapter.

(i) The county fiscal body may not take action to rescind the additional tax imposed under subsection (g) if:

(1) the principal of or interest on any bonds;

(2) the lease rentals due under any leases; or

(3) any other obligation;

remains unpaid.

SECTION 228. IC 6-9-10.5-6, AS AMENDED BY P.L.290-2019, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) The fiscal body of a county may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any:

(1) hotel;

(2) motel;

(3) inn;

(4) tourist cabin;

(5) campground space; or

(6) resort;

in White County in which lodging is regularly furnished for consideration.

(b) The tax may not exceed the rate of five percent (5%) on the gross retail income derived from lodging income only and is in addition to the state gross retail tax imposed under IC 6-2.5.

(c) The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected under IC 6-2.5.

(d) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration are applicable to the imposition and administration of the tax imposed under this section except to the extent those provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. If the tax is paid to the department of state revenue, the return to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may, by rule, determine.

(e) If the tax is paid to the department of state revenue, the taxes the department of state revenue receives under this section during a month shall be paid, by the end of the next succeeding month, to the county treasurer upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 229. IC 6-9-11-6, AS AMENDED BY P.L.175-2018, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JULY 1, 2024]: Sec. 6. (a) The county council may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any commercial hotel, motel, inn, tourist camp, tourist cabin, university memorial union, or university residence hall, except state camping facilities, located in the county. The county council may impose the tax at a rate not to exceed eight percent (8%) on the gross income derived from lodging income only. The tax is in addition to the state gross retail tax imposed on those persons by IC 6-2.5. The tax does not apply to a retail transaction in which a student rents lodging in a university memorial union or residence hall while that student participates in a course of study for which the student receives college credit from a state university located in the county.

(b) The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected pursuant to IC 6-2.5.

(c) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration apply to the imposition and administration of the tax imposed under this section, except to the extent those provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. Specifically and not in limitation of the foregoing sentence, the terms "person" and "gross income" shall have the same meaning in this section as they have in IC 6-2.5, except that "person" shall not include supported educational institutions. If the tax is paid to the department of state revenue, the returns to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may by rule determine.

(d) If the tax is paid to the department of state revenue, the amounts received from the tax shall be paid quarterly by the treasurer of state to the county treasurer upon warrants issued by the ~~auditor of~~ state **comptroller.**

(e) The tax imposed under subsection (a) does not apply to the renting or furnishing of rooms, lodgings, or accommodations to a person for a period of thirty (30) days or more.

SECTION 230. IC 6-9-12-8, AS AMENDED BY P.L.214-2005, SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 8. The amounts received from the county food and beverage tax shall be paid monthly by the treasurer of the state to the treasurer of the capital improvement board of managers of the county or its designee upon warrants issued by the ~~auditor of~~ state **comptroller.** So long as there are any current or future obligations owed by the capital improvement board of managers to the Indiana stadium and convention building authority created by IC 5-1-17 or any state agency pursuant to a lease or other agreement entered into between the capital improvement board of managers and the Indiana stadium and convention building authority or any state agency under IC 5-1-17-26, the capital improvement board of managers or its designee shall deposit the revenues received from that portion of the county food and beverage tax imposed under:

(1) section 5(a) of this chapter for revenue received after December 31, 2027; and

(2) section 5(b) of this chapter;

in a special fund, which may be used only for the payment of the obligations described in this section.

SECTION 231. IC 6-9-13-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. The amounts received from the county admissions tax shall be paid monthly by the treasurer of the state to the treasurer of the capital improvement board of managers of the county upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 232. IC 6-9-14-6, AS AMENDED BY P.L.175-2018, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) The county council may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings or accommodations in any hotel, motel, inn, conference center, retreat center, or tourist cabin located in the county. However, the county council may not levy the tax on a person for engaging in the business of providing campsites within a state or federal park or forest. The tax may be imposed at any rate up to and including five percent (5%). The tax shall be imposed on the gross retail income derived from lodging income only and shall be in addition to the state gross retail tax imposed on those persons by IC 6-2.5.

(b) The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not

more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected pursuant to IC 6-2.5.

(c) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration apply to the imposition and administration of the tax imposed under this section, except to the extent those provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. Specifically and not in limitation of the foregoing sentence, the terms "person" and "gross retail income" shall have the same meaning in this section as they have in IC 6-2.5. If the tax is paid to the department of state revenue, the returns to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may, by rule or regulation, determine.

(d) If the tax is paid to the department of state revenue, the amounts received from the tax shall be paid quarterly by the treasurer of state to the county treasurer upon warrants issued by the ~~auditor of~~ state **comptroller.**

(e) The tax imposed under subsection (a) does not apply to the renting or furnishing of rooms, lodgings, or accommodations to a person for a period of thirty (30) days or more.

SECTION 233. IC 6-9-15-6, AS AMENDED BY P.L.175-2018, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) The county council may impose a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodging, or accommodations in any hotel, motel, inn, tourist camp, or tourist cabin located in the county. However, the tax may not be imposed on the renting or furnishing of:

(1) campsites at a state or federal park or forest;

(2) rooms, lodgings, or accommodations to a person for a period of thirty (30) days or more; or

(3) any room, lodging, or accommodations in a university or college residence hall to a student participating in a course of study for which the student receives college credit from a college or university located in the county.

(b) The tax shall be imposed at the rate of four percent (4%) on the gross income derived from lodging income only. The county council may increase the tax rate to five percent (5%). The tax is in addition to

the state gross retail tax imposed on such persons by IC 6-2.5.

(c) The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected pursuant to IC 6-2.5.

(d) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration shall be applicable to the imposition and administration of the tax imposed by this section except to the extent such provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. Specifically and not in limitation of the foregoing sentence, the terms "person" and "gross retail income" have the same meaning in this section as they have in IC 6-2.5, except that "person" does not include state supported educational institutions.

(e) If the tax is paid to the department of state revenue, the returns to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax, as the department of state revenue may by rule determine.

(f) If the tax is paid to the department of state revenue, the amounts received from such tax shall be paid quarterly by the treasurer of state to the county treasurer upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 234. IC 6-9-18-3, AS AMENDED BY P.L.236-2023, SECTION 94, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) The fiscal body of a county may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any:

(1) hotel;
(2) motel;
(3) boat motel;
(4) inn;
(5) college or university memorial union;
(6) college or university residence hall or dormitory; or
(7) tourist cabin;

located in the county.

(b) The tax does not apply to gross income received in a transaction

in which:

(1) a student rents lodgings in a college or university residence hall while that student participates in a course of study for which the student receives college credit from a college or university located in the county; or

(2) a person rents a room, lodging, or accommodations for a period of thirty (30) days or more.

(c) The tax may not exceed:

(1) the rate of five percent (5%) in a county other than a county subject to subdivision (2), (3), or (4);

(2) after June 30, 2019, the rate of eight percent (8%) in Howard County;

(3) after June 30, 2021, the rate of nine percent (9%) in Daviess County; or

(4) after June 30, 2023, the rate of eight percent (8%) in Parke County.

The tax is imposed on the gross retail income derived from lodging income only and is in addition to the state gross retail tax imposed under IC 6-2.5.

(d) The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected under IC 6-2.5.

(e) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration are applicable to the imposition and administration of the tax imposed under this section except to the extent those provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. If the tax is paid to the department of state revenue, the return to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may, by rule, determine.

(f) If the tax is paid to the department of state revenue, the amounts received from the tax imposed under this section shall be paid monthly by the treasurer of state to the county treasurer upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 235. IC 6-9-19-3, AS AMENDED BY P.L.175-2018, SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JULY 1, 2024]: Sec. 3. (a) The fiscal body of a county may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any:

(1) hotel;

(2) motel;

(3) inn; or

(4) tourist cabin;

that has thirty (30) or more rooms for rent and is located in the county.

(b) The tax does not apply to gross income received in a transaction in which:

(1) a student rents lodgings in a college or university residence hall while that student participates in a course of study for which the student receives college credit from a college or university located in the county; or

(2) a person rents a room, lodging, or accommodations for a period of thirty (30) days or more.

(c) The tax may not exceed the rate of five percent (5%) on the gross retail income derived from lodging income only and is in addition to the state gross retail tax imposed under IC 6-2.5.

(d) The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected under IC 6-2.5.

(e) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration are applicable to the imposition and administration of the tax imposed under this section except to the extent those provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. If the tax is paid to the department of state revenue, the return to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may, by rule, determine.

(f) If the tax is paid to the department of state revenue, the taxes the department of state revenue receives under this section during a month shall be paid, by the end of the next succeeding month, to the county treasurer upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 236. IC 6-9-20-7.5, AS AMENDED BY P.L.176-2009,

SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7.5. If the county fiscal body has determined to continue the tax to finance improvements to a county auditorium or auditorium renovation resulting in a new convention center and related parking facilities or to finance the acquisition, construction, and equipping of an arena and other facilities that serve or support the arena activities, the amounts received from the taxes imposed under this chapter shall be paid monthly by the treasurer of state to the county treasurer under section 8.5 of this chapter or the fiscal officer of the largest municipality in the county under section 9.5 of this chapter upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 237. IC 6-9-20-9.5, AS ADDED BY P.L.176-2009, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9.5. If:

(1) the county treasurer has certified to the treasurer of state that:
(A) the last of the bonds issued to finance the improvements to a county auditorium or auditorium renovation resulting in a new convention center and related parking facilities; and
(B) the last of any bonds issued to refund the bonds referred to in clause (A);

have been completely paid or defeased as to both principal and interest; and

(2) the county fiscal body has made a determination to continue the tax to finance the acquisition, construction, and equipping of an arena and other facilities that serve or support the arena activities;

the amounts received from the taxes imposed under this chapter shall be paid monthly by the treasurer of state to the fiscal officer of the most populated municipality in the county upon warrants issued by the ~~auditor of~~ state **comptroller.** The fiscal officer shall deposit any amounts received under this section in the municipal arena fund.

SECTION 238. IC 6-9-21-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 8. The amounts received from the taxes imposed under this chapter shall be paid monthly by the treasurer of state to the civic center authority established in the county upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 239. IC 6-9-24-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. The amounts received from the taxes imposed under this chapter shall be paid monthly by the treasurer of state to the municipality upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 240. IC 6-9-25-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. The amounts received from the taxes imposed under this chapter shall be paid monthly by the treasurer of state to the county treasurer upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 241. IC 6-9-26-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. The amounts received from the taxes imposed under this chapter shall be paid monthly by the treasurer of state to the county fiscal officer upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 242. IC 6-9-27-7, AS AMENDED BY P.L.214-2005, SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the city or town fiscal officer upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 243. IC 6-9-28-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. The amounts received from the county admissions tax shall be paid monthly by the treasurer of the state to the county treasurer upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 244. IC 6-9-31-2, AS AMENDED BY P.L.175-2018, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. (a) After January 1, but before June 1, the city-county council may adopt an ordinance to impose a supplemental tax, known as the capital improvement board revenue replacement supplemental tax, only for the purpose of replacing revenue lost as a result of the withdrawal by the consolidated city or the capital improvement board from a contract providing another entity with the right to name a facility owned by the capital improvement board under IC 36-10-9, the county convention and recreational facilities authority under IC 36-10-9.1, or the consolidated city, in response to the entity displacing at least:

(1) four hundred (400) jobs in the consolidated city; or

(2) one thousand (1,000) jobs within the state;

to another country, if the city-county council determines the revenue must be replaced.

(b) The city-county council may adopt an ordinance to impose a supplemental tax on any one (1) or all of the following:

(1) the innkeeper's tax under IC 6-9-8;

(2) the admissions tax under IC 6-9-13; and

(3) the supplemental auto rental excise tax under IC 6-6-9.7.

(c) The revenue replacement supplemental tax is in addition to the state gross retail tax and use tax imposed by IC 6-2.5. The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer, and in the case of the admissions tax and the supplemental auto rental excise tax, reported on forms approved by the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected under IC 6-2.5.

(d) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, and administration shall be applicable to the imposition and administration of the tax imposed by this section except to the extent these provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. Specifically, and not in limitation of the preceding sentence, "person" and "gross income" have the same meaning in this section as the terms have in IC 6-2.5.

(e) If the tax is paid to the department of state revenue, the returns to be filed for the payment of the tax under this section may be either by separate return or combined with the return filed for the payment of the state gross retail tax as the department of state revenue may determine by rule.

(f) If the tax is paid to the department of state revenue, the amounts received from this tax shall be paid monthly by the treasurer of state to the treasurer of the capital improvement board of managers of the county upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 245. IC 6-9-32-3, AS AMENDED BY P.L.175-2018, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) The fiscal body of a county may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any:

(1) hotel;
(2) motel;
(3) boat motel;
(4) inn; or
(5) tourist cabin;

located in the county.

(b) The tax does not apply to gross income received in a transaction in which a person rents a room, lodging, or accommodations for a

period of thirty (30) days or more.

(c) The tax may not exceed the rate of five percent (5%) on the gross retail income derived from lodging income only and is in addition to the state gross retail tax imposed under IC 6-2.5.

(d) The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected under IC 6-2.5.

(e) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration are applicable to the imposition and administration of the tax imposed under this section except to the extent those provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. If the tax is paid to the department of state revenue, the return to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may, by rule, determine.

(f) If the tax is paid to the department of state revenue, the amounts received from the tax imposed under this section shall be paid monthly by the treasurer of state to the county treasurer upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 246. IC 6-9-33-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. The amounts received from the county supplemental food and beverage tax imposed under this chapter shall be paid monthly by the treasurer of state to the county treasurer upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 247. IC 6-9-35-12, AS ADDED BY P.L.214-2005, SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 12. (a) As long as there are any current or future obligations owed by the capital improvement board to the authority or any state agency under a lease or other agreement entered into between the capital improvement board and the authority or any state agency pursuant to IC 5-1-17-26, fifty percent (50%) of the amounts received from the taxes imposed under this chapter by counties shall be paid monthly by the county treasurer, if the tax is being paid to the county treasurer, to the treasurer of state. This amount plus fifty percent (50%) of the amounts received by the state from the taxes imposed under this

chapter by counties shall be paid monthly by the treasurer of state to the treasurer of the capital improvement board or its designee upon warrants issued by the ~~auditor of~~ state **comptroller.** The remainder that is received by the state shall be paid monthly by the treasurer of state to the county fiscal officer upon warrants issued by the ~~auditor of~~ state **comptroller.** In any state fiscal year, if the total amount of the taxes imposed under this chapter by all the counties and paid to the treasurer of the capital improvement board or its designee under this subsection equals five million dollars ($5,000,000), the entire remainder of the taxes imposed by a county under this chapter during that state fiscal year shall be retained by the county treasurer or paid by the treasurer of state to the fiscal officer of the county, upon warrants issued by the ~~auditor of~~ state **comptroller.**

(b) If there are then existing no obligations of the capital improvement board described in subsection (a), the entire amount received from the taxes imposed by a county under this chapter shall be paid monthly by the treasurer of state to the county fiscal officer upon warrants issued by the ~~auditor of~~ state **comptroller.**

(c) The entire amount of the taxes paid to the treasurer of the capital improvement board or its designee under subsection (a) shall be deposited in a special fund and used only for the payment or to secure the payment of obligations of the capital improvement board described in subsection (a). If the taxes are not used for the payment or to secure the payment of obligations of the capital improvement board described in subsection (a), the taxes shall be returned by the capital improvement board to the treasurer of state who shall return the taxes to the respective counties that contributed the taxes.

(d) The entire amount received from the taxes imposed by a municipality under this chapter shall be paid monthly by the treasurer of state to the municipality's fiscal officer upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 248. IC 6-9-37-3, AS AMENDED BY P.L.175-2018, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) The fiscal body of a county may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any:

(1) hotel;
(2) motel;
(3) boat motel;
(4) inn;
(5) college or university memorial union;

(6) college or university residence hall or dormitory; or

(7) tourist cabin;

located in the county.

(b) The tax does not apply to gross income received in a transaction in which:

(1) a student rents lodgings in a college or university residence hall while that student participates in a course of study for which the student receives college credit from a college or university located in the county; or

(2) a person rents a room, lodging, or accommodations for a period of thirty (30) days or more.

(c) The tax may not exceed the rate of eight percent (8%) on the gross retail income derived from lodging income only and is in addition to the state gross retail tax imposed under IC 6-2.5.

(d) The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected under IC 6-2.5.

(e) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration are applicable to the imposition and administration of the tax imposed under this section except to the extent those provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. If the tax is paid to the department of state revenue, the return to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may, by rule, determine.

(f) If the tax is paid to the department of state revenue, the amounts received from the tax imposed under this section shall be paid monthly by the treasurer of state to the county treasurer upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 249. IC 6-9-38-19, AS ADDED BY P.L.214-2005, SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 19. (a) The department shall notify the county auditor of a county containing a unit that imposes a food and beverage tax under this chapter of the amount of tax paid in the unit.

(b) The amounts received from a food and beverage tax imposed under this chapter shall be paid monthly by the treasurer of state on

warrants issued by the ~~auditor of~~ state **comptroller** to the county auditor of the county in which the unit that imposed the tax is located.

SECTION 250. IC 6-9-39-8, AS ADDED BY P.L.162-2006, SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 8. (a) A special canine research and education account within the state general fund shall be established. Any payments issued to the state under section 7(b) of this chapter shall be deposited in the canine research and education account in the state general fund.

(b) Any income earned on money held in the canine research and education account established under subsection (a) becomes a part of that account.

(c) Any revenue remaining in the canine research and education account established under subsection (a) at the end of a fiscal year does not revert to the state general fund.

(d) There is annually appropriated to the Purdue University School of Veterinary Science and Medicine from the canine research and education account established under subsection (a) an amount equal to the sum of money deposited in the canine research and education account during the state fiscal year for its use in conducting canine disease research and education.

(e) On or about August 1 of each year, if there is a positive amount in the canine research and education account established under subsection (a), the ~~auditor of~~ state **comptroller** shall issue a warrant to the Purdue University School of Veterinary Science and Medicine for an amount equal to the amount of money accumulated in the canine research and education account.

SECTION 251. IC 6-9-40-7, AS ADDED BY P.L.96-2008, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the county fiscal officer upon warrants issued by the ~~auditor of~~ state **comptroller.** The county auditor shall, at least monthly, make a distribution of fifty percent (50%) of the amount received from the treasurer of state in the immediately preceding thirty (30) days to the city of Angola. The remainder of the distribution shall be retained for use by the county.

SECTION 252. IC 6-9-41-10, AS ADDED BY P.L.176-2009, SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. If an ordinance is not adopted under section 9 of this chapter, the amounts received from the county food and beverage tax imposed under section 5 of this chapter shall be paid

monthly by the treasurer of state to the county treasurer upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 253. IC 6-9-43-7, AS ADDED BY P.L.157-2013, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. If a tax is imposed under section 3 of this chapter, the amounts received from the tax shall be paid monthly by the treasurer of state to the town fiscal officer upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 254. IC 6-9-44-7, AS AMENDED BY P.L.137-2022, SECTION 97, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the city fiscal officer upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 255. IC 6-9-45-7, AS ADDED BY P.L.254-2015, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the town fiscal officer upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 256. IC 6-9-45.5-12, AS AMENDED BY P.L.44-2017, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 12. The amounts received from a tax imposed under this chapter shall be transferred monthly by the ~~auditor of~~ state **comptroller** to the West Baden Springs historic hotel preservation and maintenance fund established by IC 36-7-11.5-11.

SECTION 257. IC 6-9-45.6-5, AS ADDED BY P.L.255-2015, SECTION 62, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. The amounts received from a tax imposed under this chapter shall be distributed monthly by the ~~auditor of~~ state **comptroller** to the West Baden Springs historic hotel preservation and maintenance fund established by IC 36-7-11.5-11.

SECTION 258. IC 6-9-46-7, AS ADDED BY P.L.290-2019, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. The amounts received from the performing arts center admissions tax shall be paid monthly by the treasurer of state to the county treasurer upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 259. IC 6-9-47.5-7, AS ADDED BY P.L.254-2015, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the

county fiscal officer upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 260. IC 6-9-48-8, AS ADDED BY P.L.212-2018(ss), SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 8. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the treasurer of the capital improvement board upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 261. IC 6-9-49-7, AS ADDED BY P.L.290-2019, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the city fiscal officer upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 262. IC 6-9-50-7, AS ADDED BY P.L.290-2019, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the town fiscal officer upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 263. IC 6-9-51-7, AS ADDED BY P.L.290-2019, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the city fiscal officer upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 264. IC 6-9-52-7, AS ADDED BY P.L.290-2019, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the town fiscal officer upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 265. IC 6-9-53-5, AS ADDED BY P.L.290-2019, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state upon warrants issued by the ~~auditor of~~ state **comptroller** as follows:

(1) If the tax rate imposed under section 3 of this chapter is five percent (5%) or less, all amounts received from the tax shall be paid to the county treasurer.

(2) If the tax rate imposed under section 3 of this chapter is more than five percent (5%), amounts received from the tax shall be

allocated and paid as follows:

(A) The amount received from the tax as a result of a five percent (5%) rate shall be allocated and paid to the county treasurer.

(B) The amount received from the tax that exceeds the amount under clause (A) shall be allocated and paid to the Grouseland Foundation, Inc.

SECTION 266. IC 6-9-54-7, AS ADDED BY P.L.236-2023, SECTION 118, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the city fiscal officer upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 267. IC 6-9-54.5-7, AS ADDED BY P.L.236-2023, SECTION 119, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the town fiscal officer upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 268. IC 6-9-55-7, AS ADDED BY P.L.236-2023, SECTION 120, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the city fiscal officer upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 269. IC 6-9-57-7, AS ADDED BY P.L.236-2023, SECTION 122, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the county fiscal officer upon warrants issued by the ~~auditor of~~ state **comptroller.**

SECTION 270. IC 7.1-1-3-18.5, AS ADDED BY P.L.94-2008, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 18.5. (a) "Grocery store" means a store or part of a store that is known generally as:

(1) a supermarket, grocery store, or delicatessen and is primarily engaged in the retail sale of a general food line, which may include:

(A) canned and frozen foods;

(B) fresh fruits and vegetables; and

(C) fresh and prepared meats, fish, and poultry;

(2) subject to subsection (b), a convenience store or food mart and

is primarily engaged in:

(A) the retail sale of a line of goods that may include milk, bread, soda, and snacks; or

(B) the retail sale of automotive fuels and the retail sale of a line of goods that may include milk, bread, soda, and snacks;

(3) a warehouse club, superstore, supercenter, or general merchandise store and is primarily engaged in the retail sale of a general line of groceries or gourmet foods in combination with general lines of new merchandise, which may include apparel, furniture, and appliances; or

(4) a specialty or gourmet food store primarily engaged in the retail sale of miscellaneous specialty foods not for immediate consumption and not made on the premises, not including:

(A) meat, fish, and seafood;

(B) fruits and vegetables;

(C) confections, nuts, and popcorn; and

(D) baked goods.

(b) The term includes a convenience store or food mart as described in subsection (a)(2) only if the sale of alcoholic beverages on the premises of the ~~convenient~~ **convenience** store or food mart represents a percentage of annual gross sales of twenty-five percent (25%) or less of all items sold on the premises, excluding gasoline and automotive oil products.

(c) The term does not include an establishment known generally as a gas station that is primarily engaged in:

(1) the retail sale of automotive fuels, which may include diesel fuel, gasohol, or gasoline; or

(2) the retail sale of automotive fuels, which may include diesel fuel, gasohol, or gasoline and activities that may include providing repair service, selling automotive oils, replacement parts, and accessories, or providing food services.

SECTION 271. IC 7.1-3-22-4, AS AMENDED BY P.L.11-2023, SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. (a) The commission may grant:

(1) in an incorporated city or town that has a population of less than fifteen thousand one (15,001):

(A) one (1) beer dealer's permit for each two thousand (2,000) persons, or a fraction thereof; or

(B) two (2) beer dealer's permits;

whichever is greater, within the incorporated city or town;

(2) in an incorporated city or town that has a population of more than fifteen thousand (15,000) and less than eighty thousand

(80,000):

(A) one (1) beer dealer's permit for each three thousand five hundred (3,500) persons, or a fraction thereof; or

(B) eight (8) beer dealer's permits;

whichever is greater, within the incorporated city or town; and

(3) in an incorporated city or town that has a population of at least eighty thousand (80,000):

(A) one (1) beer dealer's permit for each six thousand (6,000) persons, or a fraction thereof; or

(B) twenty-three (23) beer dealer's permits;

whichever is greater, within the incorporated city or town.

(b) The commission may grant:

(1) in an incorporated city or town that has a population of less than fifteen thousand one (15,001):

(A) one (1) liquor dealer's permit for each two thousand (2,000) persons, or a fraction thereof; or

(B) two (2) liquor dealer's ~~permit,~~ **permits;**

whichever is greater, within the incorporated city or town;

(2) in an incorporated city or town that has a population of more than fifteen thousand (15,000) and less than eighty thousand (80,000):

(A) one (1) liquor dealer's permit for each three thousand five hundred (3,500) persons, or a fraction thereof; or

(B) eight (8) liquor dealer's permits;

whichever is greater, within the incorporated city or town; and

(3) in an incorporated city or town that has a population of at least eighty thousand (80,000):

(A) one (1) liquor dealer's permit for each six thousand (6,000) persons, or a fraction thereof; or

(B) twenty-three (23) liquor dealer's permits;

whichever is greater, within the incorporated city or town.

(c) The commission may grant in an area in the county outside an incorporated city or town:

(1) one (1) beer dealer's permit for each two thousand five hundred (2,500) persons, or a fraction thereof, or two (2) beer dealer's permits, whichever is greater; and

(2) one (1) liquor dealer's ~~permits~~ **permit** for each two thousand five hundred (2,500) persons, or a fraction thereof, or two (2) liquor dealer's permits, whichever is greater;

within the area in a county outside an incorporated city or town.

(d) Notwithstanding subsections (a), (b), and (c), the commission may renew or transfer a beer dealer's or liquor dealer's permit for a beer

dealer or liquor dealer that:

(1) held a permit before July 1, 2008; and

(2) does not qualify for a permit under the quota restrictions set forth in subsection (a), (b), or (c).

(e) Notwithstanding subsection (a) or (c), the commission may grant not more than two (2) new beer dealer's permits or five percent (5%) of the total beer dealer permits established under the quota restrictions set forth in subsection (a) or (c), whichever is greater, for each of the following:

(1) An incorporated city or town that does not qualify for any new beer dealer's permits under the quota restrictions set forth in subsection (a).

(2) An area in a county outside an incorporated city or town that does not qualify for any new beer dealer's permits under the quota restrictions set forth in subsection (c).

(f) Notwithstanding subsection (b) or (c), the commission may grant not more than two (2) new liquor dealer's permits or five percent (5%) of the total liquor dealer permits established under the quota restrictions set forth in subsection (b) or (c), whichever is greater, for each of the following:

(1) An incorporated city or town that does not qualify for any new liquor dealer's permits under the quota restrictions set forth in subsection (b).

(2) An area in a county outside an incorporated city or town that does not qualify for any new liquor dealer's permits under the quota restrictions set forth in subsection (c).

SECTION 272. IC 7.1-4-6-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. Appropriation for Administration. There shall be an annual appropriation, from the sum of money allocated to the general fund by this title, of a sum of money necessary for the purpose of carrying out the provisions of this title. The claims for operating expenses incurred under the provisions of this title shall be filed with and paid by the state ~~auditor.~~ **comptroller.** Equipment shall be purchased only upon a requisition approved by the department of administration.

SECTION 273. IC 7.1-4-7-9, AS AMENDED BY P.L.137-2022, SECTION 101, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9. The ~~auditor of~~ state **comptroller** shall, on or before the tenth day of April of each year and quarterly on or before the tenth day of the month thereafter, distribute the funds set aside in accordance with the provisions of section 7 of this chapter or the portion of them as reported to the ~~auditor of~~ state **comptroller,** to

the general fund of the treasury of the city or town on the basis provided for in this chapter.

SECTION 274. IC 7.1-4-9-7, AS AMENDED BY P.L.194-2021, SECTION 63, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. (a) Thirty-three percent (33%) of the money in the excise fund shall, upon warrant of the state ~~auditor,~~ **comptroller,** be paid into the general fund of the treasury of the city or town in which the retailer's or dealer's licensed premises are located. The money shall be paid to the treasurer of the county in which the retailer's or dealer's premises are located if they are located outside the corporate limits of a city or town.

(b) Not later than ten (10) days after:

(1) an annexation ordinance is filed under IC 36-4-3-22; or

(2) the second of the two (2) approvals of an annexation is filed under IC 36-3-2-7;

the annexing municipality shall provide notice to the chairman of the commission of any retailer's or dealer's premises located within the annexed territory. The notice shall be in writing, sent by certified mail, and must include the effective date of the annexation and the business name and street address of the retailer's or dealer's premises.

(c) The distribution from the excise fund shall continue to be paid to the jurisdiction on record with the commission, until the chairman of the commission receives the notice under this section that the retailer's or dealer's premises have been annexed into the city or town. An annexing city or town:

(1) shall be paid distributions that accrue after the date the chairman receives notice; and

(2) is not entitled to retroactive payment of any distributions accruing before the date the chairman receives notice.

SECTION 275. IC 7.1-4-9-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9. Time of Distribution. The distribution of the excise fund to be paid into the general fund of a county, city or town shall be distributed by the state treasurer semi-annually on the first day of June and the first day of December of each year. The ~~auditor of the~~ state **comptroller** is authorized to draw ~~his~~ **the state comptroller's** warrants to the treasurers of the several governmental subdivisions when the distribution is presented to ~~him.~~ **the state comptroller.**

SECTION 276. IC 7.1-4-9-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. Appropriation from General Fund. There is appropriated from the monies allocated to the general fund under this title, a necessary sum of money to make up any

deficiency between the sums from the excise fund actually paid over to the treasuries of the several governmental subdivisions during their respective current fiscal years, and the estimate of funds to be distributed to them during the current fiscal year as computed by the state board of accounts and as considered by the governmental unit in preparation of its budget for the current fiscal year. The state board of accounts shall determine whether a deficiency exists at the close of the current fiscal year of each governmental unit. The amount of a deficiency so determined shall be paid to the governmental unit on warrant issued by the state ~~auditor~~ **comptroller** not later than one (1) month after the close of the respective current fiscal year.

SECTION 277. IC 8-1-1.1-6.1, AS AMENDED BY P.L.149-2016, SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6.1. (a) The consumer counselor may employ and fix the compensation of, with the approval of the governor and the budget agency, accountants, utility economists, engineers, attorneys, stenographers, or other assistance necessary to carry out the duties of the office. The compensation of the consumer counselor and the counselor's staff shall be paid from an appropriation made for that purpose by the general assembly, or with the approval of the governor and the budget agency, from a contingency fund established under IC 8-1-6-1.

(b) The consumer counselor may make use of engineers, experts, and accountants employed by the commission or the Indiana department of transportation and direct them to make appraisals and audits in the performance of the consumer counselor's duties under this chapter and IC 8-1-1 and IC 8-1-2. In so doing, the consumer counselor shall have access to the records and files of the commission or the Indiana department of transportation.

(c) The consumer counselor may employ, with the approval of the governor and the budget agency, additional stenographers, examiners, experts, engineers, assistant counselors, accountants, and consulting firms with expertise in utility, motor carrier, or railroad economics or management or both, at salaries and compensation and for a length of time as the governor and the budget agency may approve for a particular case or investigation. The compensation for the additional personnel together with the cost of transportation, hotel, telegram, and telephone bills while traveling on public business shall be paid from the expert witness fee account, or, with the approval of the governor and the budget agency, from a contingency fund established under IC 8-1-6-1 on warrants drawn by the ~~auditor of~~ state **comptroller,** sworn to by the parties who incurred the expenses.

(d) Expenses incurred by the regular staff of the office and approved by the consumer counselor, or an expense incurred by the commission or the Indiana department of transportation under subsection (b), shall be charged and paid in the manner provided in IC 8-1-2-70 or IC 8-1-6, whichever is appropriate under the circumstances.

(e) Nothing in this chapter may be construed to prevent a party interested in a proceeding, suit, or action from appearing in person or from being represented by counsel.

(f) Persons hired by the consumer counselor as provided by this section are exempt from the job classifications and compensation schedules established under IC 4-15.

(g) The consumer counselor may purchase, lease, or otherwise acquire sufficient technical equipment necessary for the consumer counselor to carry out the consumer counselor's statutory duties.

(h) The consumer counselor may submit to the budget agency a request for funds sufficient to carry out any new duties or responsibilities created under IC 8-1-39-12(b). The consumer counselor shall include in its annual report to the interim study committee on energy, utilities, and telecommunications:

(1) a description of its activities under IC 8-1-39-12(b); and

(2) a summary of the costs associated with those activities.

SECTION 278. IC 8-1-1.1-9.1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9.1. (a) The governor may appoint a deputy consumer counselor for Washington affairs. The utility consumer counselor may advise the governor in the appointment of a deputy consumer counselor for Washington affairs.

(b) The deputy consumer counselor shall serve for a term of four (4) years at a salary to be fixed by the governor. The deputy shall serve at the pleasure of the governor. The deputy consumer counselor shall be a practicing attorney, and qualified by knowledge and experience to practice in utility regulatory agency proceedings. The deputy consumer counselor shall apply full efforts to the duties of the office and may not be actively engaged in any other occupation, practice, profession, or business.

(c) The deputy consumer counselor may appear on behalf of ratepayers, consumers, and the public in:

(1) hearings before the federal energy regulatory commission;

(2) appeals from the orders of the federal energy regulatory commission; and

(3) all other proceedings, including proceedings before federal agencies, and suits and actions in which the subject matter of the action affects the consumers of a utility, motor carrier, or railroad

doing business in Indiana.

(d) The deputy consumer counselor may establish and maintain an office in Washington, D.C. The deputy consumer counselor may, with the approval of the consumer counselor, the governor, and the budget agency employ and fix the compensation of accountants, utility economists, engineers, attorneys, stenographers, or other assistance necessary to carry out the duties of the office of the deputy consumer counselor. The compensation of the deputy consumer counselor and the staff shall be paid from an appropriation made for that purpose by the general assembly, or with the approval of the governor and the budget agency, from the contingency fund established under IC 8-1-6-1.

(e) The deputy consumer counselor may employ, with the approval of the consumer counselor, the governor, and the budget agency, additional stenographers, examiners, experts, engineers, assistant counselors, accountants, and consulting firms with expertise in utility, motor carrier, or railroad economics or management or both, at salaries and compensation and for a length of time as the consumer counselor, the governor, and the budget agency may approve for a particular case or investigation. The compensation for additional personnel together with the cost of transportation, hotel, telegram, and telephone bills while traveling on public business shall be paid from the expert witness fee account, or, with the approval of the governor and the budget agency, from the contingency fund established under IC 8-1-6-1 on warrants drawn by the ~~auditor of~~ state **comptroller,** sworn to by the parties who incurred the expenses.

(f) Any expenses incurred by the regular staff of the office of the deputy consumer counselor and approved by the deputy consumer counselor shall be charged and paid from the contingency fund established under IC 8-1-6-1.

SECTION 279. IC 8-1-1.9-6, AS ADDED BY P.L.232-2023, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) This section applies to a wastewater utility that:

(1) is not subject to the jurisdiction of the commission for the approval of rates and charges; and

(2) receives wholesale wastewater service from another wastewater utility.

(b) As used in this section, "wastewater utility" means a:

(1) public utility;

(2) municipally owned utility (as defined in ~~IC 8-1-2-1(h))~~ **IC 8-1-2-1(h))** that serves fewer than eight thousand (8,000) customers;

(3) not-for-profit utility (as defined in IC 8-1-2-125(a));

(4) cooperatively owned corporation;

(5) conservancy district established under IC 14-33; or

(6) regional sewer district established under IC 13-26.

(c) Before a wastewater utility may:

(1) disconnect from the wholesale wastewater service provided by another wastewater utility; and

(2) construct a new wastewater treatment plant to serve its customers;

the wastewater utility must obtain the approval of the commission of its plan to disconnect from the other wastewater utility's wholesale wastewater service and construct a new wastewater treatment plant.

(d) A wastewater utility to which subsection (c) applies must submit to the commission as part of the wastewater utility's case in chief:

(1) the current costs incurred by the wastewater utility for utility service with the other wastewater utility providing wholesale wastewater service;

(2) the projected future costs to be incurred by the wastewater utility for utility service if the other wastewater utility were to continue providing wholesale wastewater service; and

(3) the projected future costs to be incurred by the wastewater utility for utility service if the wastewater utility were to disconnect from the other wastewater utility providing wholesale wastewater service and construct a new wastewater treatment plant.

(e) The commission may approve a wastewater utility's proposal under subsection (c) if the commission finds that:

(1) the disconnection from the wholesale wastewater service and the construction of a new wastewater treatment plant is reasonable and in the public interest;

(2) the total rates charged by the wastewater utility for wastewater service will not increase above the projected cost of continued service with the wholesale wastewater service provider as a result of the disconnection from the wholesale wastewater service and the new wastewater treatment plant construction;

(3) the wastewater utility has developed an asset management program, as defined in guidelines adopted by the Indiana finance authority under IC 5-1.2; and

(4) the wastewater utility has the legal, managerial, technical, and financial expertise to construct and manage a new wastewater treatment plant.

(f) In the commission's annual report under IC 8-1-1-14, the

commission shall include a description of any activity under this section.

SECTION 280. IC 8-1-2-6, AS AMENDED BY P.L.98-2016, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) The commission shall value all property of every public utility actually used and useful for the convenience of the public at its fair value, giving such consideration as it deems appropriate in each case to all bases of valuation which may be presented or which the commission is authorized to consider by the following provisions of this section. As one of the elements in such valuation the commission shall give weight to the reasonable cost of bringing the property to its then state of efficiency. In making such valuation, the commission may avail itself of any information in possession of the department of local government finance or of any local authorities. The commission may accept any valuation of the physical property made by the interstate commerce commission of any public utility subject to the provisions of this act.

(b) The lands of such public utility shall not be valued at a greater amount than the assessed value of said lands exclusive of improvements as valued for taxation. In making such valuation no account shall be taken of presumptive value resting on natural resources independent of any structures in relation thereto, the natural resource itself shall be viewed as the public's property. No account shall be taken of good will for presumptive values growing out of the operation of any utility as a going concern, all such values to rest with the municipality by reason of the special and exclusive grants given such utility enterprises. Except in a proceeding under IC 8-1-30, and except as provided in IC 8-1-30.3-5 and IC 8-1.5-2-6.1, no account shall be taken of construction costs unless such costs were actually incurred and paid as part of the cost entering into the construction of the utility. Except in a proceeding under IC 8-1-30, and except as provided in IC 8-1-30.3-5 and IC 8-1.5-2-6.1, all public utility valuations shall be based upon tangible property, that is, such property as has value by reason of construction costs, either in materials purchased or in assembling of materials into structures by the labor ~~or (of)~~ **of** workers and the services of superintendents, including engineers, legal and court costs, accounting systems and transportation costs, and also including insurance and interest charges on capital accounts during the construction period. As an element in determining value the commission may also take into account reproduction costs at current prices, less depreciation, based on the items set forth in the last sentence hereof and shall not include good will, going value, or natural

resources.

(c) In determining the amount of allowable operating expenses of a utility, the commission may not take into consideration or approve any expense for institutional or image building advertising, charitable contributions, or political contributions.

SECTION 281. IC 8-1-2-118 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 118. The members of said commission, its secretary and clerk, and such other persons as it may appoint or employ, as provided in this chapter, shall be entitled to receive from the state their actual necessary traveling expenses, which shall include the cost of transportation, hotel, telegraph, and telephone bills while traveling on the business of the commission, which amount shall be paid by the treasurer of state, on warrant of the ~~auditor of~~ state **comptroller,** upon an itemized statement thereof, sworn to by the party who incurred such expense in traveling, and after the same shall have been approved by the commission.

SECTION 282. IC 8-3-1-18 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 18. The department may inquire into the management of the business of all common carriers subject to this chapter, and shall keep itself informed as to the manner and method in which the same is conducted, and may obtain from such carriers full and complete information necessary to enable the department to perform the duties and carry out the objects for which the department was created. The department shall enforce this chapter and all the other statutes of this state the enforcement of which is devolved upon the department, and such other statutes of this state as shall prescribe the duties and obligations and regulate the conduct of the carriers subject to this chapter in their dealings with the public and each other as common carriers of passengers and property in this state, and, to enable the department so to do, the department may institute and prosecute, in its name, any appropriate action at law or suit in equity, in any circuit or superior court of this state, against any such carrier to compel it to observe the requirements of this chapter and all other statutes of this state, and the orders of the department made under this chapter or any other law of this state, and all orders and judgments of any court in this state made under this chapter; or to restrain any such carrier from the further continuance of any act or practice suffered or authorized by it in violation of this chapter, the other statutes of this state, the orders of the department or a court made under this chapter, and the costs and expenses of such proceedings shall be audited and approved by the ~~auditor of~~ state **comptroller** and paid as provided in this chapter.

SECTION 283. IC 8-3-1.5-20.6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 20.6. (a) A special fund to be known as the electric rail service fund is established. The department shall administer the fund.

(b) Any amount earned on money in the fund is a part of the fund and any money remaining in the fund at the end of a fiscal year does not revert to any other fund.

(c) On or before January 31 and July 31 of every calendar year all amounts that are held in the electric rail service fund are to be distributed to those commuter transportation districts that qualify for a distribution under subsection (d).

(d) The only commuter transportation districts that may receive distributions under this section are those that have substantially all of their commuter rail transportation performed by electrically powered railroads.

(e) Commuter transportation districts that qualify for distributions under this section shall receive equal shares of each distribution made from the electric rail service fund.

(f) To make distributions to those commuter transportation districts that qualify for the distributions under subsection (d), the ~~auditor of~~ state **comptroller** shall issue warrants drawn on the electric rail service fund. The treasurer of state shall pay those warrants.

SECTION 284. IC 8-3-1.7-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. Any railroad may apply for a loan from the industrial rail service fund for the purpose of providing railroad transportation service in Indiana. The application shall be submitted to the Indiana department of transportation. The department shall make the final decision as to whether or not to approve an application. In determining if a loan should be made to a railroad, the department shall consider the following criteria:

(1) The importance of the railroad transportation services that the loan would affect, in the broad perspective of Indiana's overall transportation network.

(2) The impact of a decision to not provide a loan on economic activity and employment in Indiana.

(3) The long term viability of the proposed project as demonstrated by the following:

(A) The long term prospect for the affected industries.

(B) The soundness of the proposed business plan including an analysis of the economic impact of the proposed fee structure on affected rail users.

(C) The management of the proposed rail line.

(D) The active involvement of affected rail users in the development of the proposed business plan.

Once an application is approved, the ~~auditor of~~ state **comptroller** shall service the loan.

SECTION 285. IC 8-4-12-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. All railroad companies in this state, or whose roads run into this state, shall, on the fifteenth day of January of each year, file with the ~~auditor of~~ state **comptroller** a statement in writing, verified by the affidavit of the treasurer of such company, showing the gross receipts of such company; the amount paid to each officer, the gross amount paid to other employees; the amount paid for rolling-stock; the amount paid for the actual construction of such road; itemizing the amount paid for earthwork, bridges, iron, ties, culverts and all other items of such construction; and also the amount of the capital stock of such company, the assets thereof, and the rate of dividends to the stockholders, and also any and all other expenses of such company.

SECTION 286. IC 8-14-1-3, AS AMENDED BY P.L.108-2019, SECTION 152, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. The money collected for the motor vehicle highway account fund and remaining after refunds and the payment of all expenses incurred in the collection of the money and after transferring three hundred twenty-five thousand dollars ($325,000) each month to the motor carrier regulation fund (IC 8-2.1-23), shall be allocated to and distributed among the department and subdivisions designated as follows:

(1) Of the net amount in the motor vehicle highway account the ~~auditor of~~ state **comptroller** shall set aside for the cities and towns of the state twelve and thirteen hundredths percent (12.13%). This sum shall be allocated to the cities and towns upon the basis that the population of each city and town bears to the total population of all the cities and towns and shall be used for the construction or reconstruction and maintenance of streets and alleys and shall be annually budgeted as now provided by law. However, no part of such sum shall be used for any other purpose than for the purposes defined in this chapter. If any funds allocated to any city or town shall be used by any officer or officers of such city or town for any purpose or purposes other than for the purposes as defined in this chapter, such officer or officers shall be liable upon their official bonds to such city or town in such amount so used for other purposes than for the purposes as defined in this chapter, together with the costs of said

action and reasonable attorney fees, recoverable in an action or suit instituted in the name of the state of Indiana on the relation of any taxpayer or taxpayers resident of such city or town. A monthly distribution thereof of funds accumulated during the preceding month shall be made by the ~~auditor of~~ state **comptroller.**

(2) Of the net amount in the motor vehicle highway account, the ~~auditor of~~ state **comptroller** shall set aside for the counties of the state twenty-five and eighty-seven hundredths percent (25.87%). However, as to the allocation to cities and towns under subdivision (1) and as to the allocation to counties under this subdivision, in the event that the amount in the motor vehicle highway account fund remaining after refunds and after the payment of all expenses incurred in the collection thereof is less than twenty-two million six hundred fifty thousand dollars ($22,650,000) in any fiscal year, then the amount so set aside in the next calendar year for distributions to counties shall be reduced fifty-four percent (54%) of such deficit and the amount so set aside for distribution in the next calendar year to cities and towns shall be reduced thirteen percent (13%) of such deficit. Such reduced distributions shall begin with the distribution January 1 of each year.

(3) The amount set aside for the counties of the state under the provisions of subdivision (2) shall be allocated monthly upon the following basis:

(A) Five percent (5%) of the amount allocated to the counties to be divided equally among the ninety-two (92) counties.

(B) Sixty-five percent (65%) of the amount allocated to the counties to be divided on the basis of the ratio of the actual miles, now traveled and in use, of county roads in each county to the total mileage of county roads in the state, which shall be annually determined, accurately, by the department and submitted to the ~~auditor of~~ state **comptroller** before April 1 of each year.

(C) Thirty percent (30%) of the amount allocated to the counties to be divided on the basis of the ratio of the motor vehicle registrations of each county to the total motor vehicle registration of the state. The bureau of motor vehicles shall annually determine the amount under this clause and submit its determination to the ~~auditor of~~ state **comptroller** before April 1 each year.

All money so distributed to the several counties of the state shall

constitute a special road fund for each of the respective counties and shall be under the exclusive supervision and direction of the board of county commissioners in the construction, reconstruction, maintenance, or repair of the county highways or bridges on such county highways within such county.

(4) Each month the remainder of the net amount in the motor vehicle highway account shall be credited to the state highway fund for the use of the department.

(5) Money in the fund may not be used for any toll road or toll bridge project.

(6) Notwithstanding any other provisions of this section, money in the motor vehicle highway account fund may be appropriated to the Indiana department of transportation from the amounts distributed to the political subdivisions of the state to pay the costs incurred by the department in providing services to those subdivisions.

(7) Notwithstanding any other provisions of this section or of IC 8-14-8, for the purpose of maintaining a sufficient working balance in accounts established primarily to facilitate the matching of federal and local money for highway projects, money may be appropriated to the Indiana department of transportation as follows:

(A) One-half (1/2) from the amounts set aside under subdivisions (1) and (2) for counties and for those cities and towns with a population greater than five thousand (5,000).

(B) One-half (1/2) from the distressed road fund under IC 8-14-8.

SECTION 287. IC 8-14-1-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9. (a) A written agreement between the department and a city, town, or county under IC 8-23-2-5, or a similar government cooperative statute, may provide for a mandatory transfer of funds by the ~~auditor of~~ state **comptroller** under this section if one (1) of the parties becomes more than sixty (60) days late in making a payment required by the agreement.

(b) To obtain a mandatory transfer of funds, the party to whom the funds were to be paid under terms of the written agreement must certify in writing to the ~~auditor of~~ state **comptroller:**

(1) that a written agreement between the parties authorizes the mandatory transfer of funds as provided in subsection (a);

(2) that the owing party was notified in writing of the amount owed;

(3) that the payment is more than sixty (60) days past due;

(4) the names of the parties; and

(5) the amount of the payment due.

(c) Upon receipt of a certificate as specified in subsection (b), the ~~auditor of~~ state **comptroller** shall:

(1) immediately notify the delinquent party of the claim; and

(2) if proof of payment is not furnished to the ~~auditor of~~ state **comptroller** within thirty (30) days after the delinquent party has been notified, transfer the unpaid amount from the delinquent party's allocations from the motor vehicle highway account to the other party. Transfers shall be made until the unpaid amount has been paid in full under the terms of the agreement.

SECTION 288. IC 8-14-1-10, AS AMENDED BY P.L.23-2007, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. (a) On July 1 of each year, there is appropriated from the motor vehicle highway account for the maintenance of covered bridges in Indiana the amount necessary to make the disbursements under subsection (b) for the year.

(b) Before September 1 of each year, the ~~auditor of~~ state **comptroller** shall, by warrant drawn on the treasurer of state, distribute to each county that has a covered bridge located on the county's road system an amount that may only be used for maintenance of covered bridges in the county. The amount to which each county is entitled under this subsection equals the product of:

(1) the number of covered bridges located on the county's road system; multiplied by

(2) one thousand eight hundred fifty dollars ($1,850).

SECTION 289. IC 8-14-1-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 11. (a) The department may create a local agency revolving fund from money appropriated under section 3(7) of this chapter for the purpose of maintaining a sufficient working balance in accounts established primarily to facilitate the matching of federal and local money for highway projects.

(b) The revolving fund balance must be maintained through reimbursement from a local unit for money used by that unit to match federal funds.

(c) If the local unit fails to reimburse the revolving fund, the department shall notify the local unit that the department has found the outstanding accounts receivable to be uncollectible.

(d) The attorney general shall review the outstanding accounts receivable and if the attorney general agrees with the department's assessment of the account's status, the attorney general shall certify to the ~~auditor of~~ state **comptroller** that the outstanding accounts

receivable is uncollectible and request a transfer of funds as provided in subsection (e).

(e) Upon receipt of a certificate as specified in subsection (d), the ~~auditor of~~ state **comptroller** shall:

(1) immediately notify the delinquent local unit of the claim; and

(2) if proof of payment is not furnished to the ~~auditor of~~ state **comptroller** within thirty (30) days after the notification, transfer an amount equal to the outstanding accounts receivable to the department from the delinquent local unit's allocations from the motor vehicle highway account for deposit in the local agency revolving fund.

(f) Transfers shall be made under subsection (e) until the unpaid amount has been paid in full under the terms of the agreement. However, the agreement may be amended if both the department and the unit agree to amortize the transfer over a period not to exceed five (5) years.

(g) Money in the fund at the end of a fiscal year does not revert to the state general fund.

SECTION 290. IC 8-14-2-2.1, AS AMENDED BY P.L.257-2017, SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2.1. The ~~auditor~~ **state comptroller** shall create a special fund to be known as the "Highway, Road and Street Fund" for the deposit of the revenues from:

(1) the gasoline and special fuel taxes dedicated to the fund under IC 6-6-1.1-802 and IC 6-6-2.5; and

(2) amounts deposited in or distributed to the fund under IC 9.

SECTION 291. IC 8-14-2-3, AS AMENDED BY P.L.185-2018, SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) The ~~auditor of~~ state **comptroller** shall credit the state highway fund established under IC 8-23-9-54 monthly with sixty-three percent (63%) of the money deposited in the highway, road and street fund.

(b) Funds allocated to the department under this chapter must be appropriated.

SECTION 292. IC 8-14-2-4, AS AMENDED BY P.L.185-2018, SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. (a) The ~~auditor of~~ state **comptroller** shall establish a special account to be called the "local road and street account" and credit this account monthly with thirty-seven percent (37%) of the money deposited in the highway, road and street fund.

(b) The ~~auditor~~ **state comptroller** shall distribute to units of local government money from this account each month. Before making any

other distributions under this chapter, the ~~auditor~~ **state comptroller** shall distribute E85 incentive payments to all political subdivisions entitled to a payment under section 8 of this chapter.

(c) After distributing E85 incentive payments required under section 8 of this chapter, the ~~auditor of~~ state **comptroller** shall allocate to each county the remaining money in this account on the basis of the ratio of each county's passenger car registrations to the total passenger car registrations of the state. The ~~auditor~~ **state comptroller** shall further determine the suballocation between the county and the cities within the county as follows:

(1) In counties having a population of more than fifty thousand (50,000), sixty percent (60%) of the money shall be distributed on the basis of the population of the city or town as a percentage of the total population of the county and forty percent (40%) distributed on the basis of the ratio of city and town street mileage to county road mileage.

(2) In counties having a population of fifty thousand (50,000) or less, twenty percent (20%) of the money shall be distributed on the basis of the population of the city or town as a percentage of the total population of the county and eighty percent (80%) distributed on the basis of the ratio of city and town street mileage to county road mileage.

(3) For the purposes of allocating funds as provided in this section, towns which become incorporated as a town between the effective dates of decennial censuses shall be eligible for allocations upon the effectiveness of a corrected population count for the town under IC 1-1-3.5.

(4) Money allocated under the provisions of this section to counties containing a consolidated city shall be credited or allocated to the department of transportation of the consolidated city.

(d) Each month the ~~auditor of~~ state **comptroller** shall inform the department of the amounts allocated to each unit of local government from the local road and street account.

SECTION 293. IC 8-14-8-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 11. (a) A unit must make application for the loan to the Indiana department of transportation. The application must include, as a minimum:

(1) a map depicting all roads and streets in the system of the applicant; and

(2) a copy of that unit's proposed program of work covering the current and the immediately following calendar year.

(b) The Indiana department of transportation shall notify a unit that makes a loan application of the department's approval or disapproval of the application within sixty (60) days of the date of application. The decision made by the department to approve or disapprove is final.

(c) The loan is not subject to the payment of interest or penalty if repaid within two (2) years.

(d) The unit and the Indiana department of transportation shall enter into a written agreement stating the terms of the loan. The agreement must include a provision that the unit directs the ~~auditor of~~ state **comptroller** to withhold distributions from its allocations from the motor vehicle highway account if the loan is not repaid within two (2) years.

(e) Money from a loan made under this section may be used only for the purpose of matching federal aid highway funds.

SECTION 294. IC 8-14-12-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. Before September 1 of each year and subject to available funding, the ~~auditor of~~ state **comptroller** shall, by warrant drawn on the treasurer of state, distribute from the state general fund to each county the total amount to which the county is entitled for a grant under this chapter.

SECTION 295. IC 8-15-2-1.1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1.1. (a) A written agreement between the authority and a city, town, or county under section 1 of this chapter, or a similar government cooperative statute, may provide for a mandatory transfer of funds by the ~~auditor of~~ state **comptroller** under this section if one (1) of the parties becomes more than sixty (60) days late in making a payment required by the agreement.

(b) To obtain a mandatory transfer of funds, the party to whom the funds were to be paid under the terms of the written agreement must certify in writing to the ~~auditor of~~ state **comptroller:**

(1) that a written agreement between the parties authorizes the mandatory transfer of funds as provided in subsection (a);

(2) that the owing party was notified in writing of the amount owed;

(3) that the payment is more than sixty (60) days past due;

(4) the names of the parties; and

(5) the amount of the payment due.

(c) Upon receipt of a certificate as specified in subsection (b), the ~~auditor of~~ state **comptroller** shall:

(1) immediately notify the delinquent party of the claim; and

(2) if proof of payment is not furnished to the ~~auditor of~~ state

comptroller within thirty (30) days after the delinquent party has been notified, transfer the unpaid amount from the delinquent party's allocations from the motor vehicle highway account to the other party.

(d) Transfers shall be made under subsection (c) until the unpaid amount has been paid in full under the terms of the agreement. However, the agreement may be amended if both the department and the unit agree to amortize the transfer over a period of time not to exceed five (5) years.

SECTION 296. IC 8-17-4.1-8, AS AMENDED BY P.L.185-2018, SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 8. (a) On June 15 following the operational report year, the state board of accounts shall prepare a certified list of counties and municipalities that have not complied with this chapter.

(b) The state board of accounts shall immediately apprise the ~~auditor of~~ state **comptroller** when the certified list described in subsection (a) is initially certified or revised for an operational report year.

(c) The ~~auditor of~~ state **comptroller** shall withhold the distribution of motor vehicle highway account funds from any county or municipality appearing on the state board of accounts certified list until the state board of accounts certifies the compliance of the county or municipality with this chapter. If the ~~auditor of~~ state **comptroller** withholds distribution of motor vehicle highway account funds from a county or municipality under this subsection and the county or municipality is subsequently certified to be in compliance with this chapter, the ~~auditor of~~ state **comptroller** shall resume making distributions of motor vehicle highway account funds to the county or municipality and also distribute those motor vehicle highway account funds that were previously withheld.

SECTION 297. IC 8-17-5-9, AS AMENDED BY P.L.120-2019, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9. The auditor of each county that employs a full-time county highway engineer shall annually certify that employment to the ~~auditor of~~ state **comptroller.** The certification must include:

(1) the name and address of the county highway engineer; and

(2) the serial number of the engineer's certificate of registration issued by the state board of registration for professional engineers.

SECTION 298. IC 8-17-5-10, AS AMENDED BY P.L.120-2019, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JULY 1, 2024]: Sec. 10. (a) Upon receipt of the annual certification from the county auditor, the ~~auditor of~~ state **comptroller** shall distribute from the county highway engineer fund to each county a grant-in-aid subsidy of forty thousand dollars ($40,000) that is to be applied toward the engineer's annual salary. If the county highway engineer is employed by two (2) counties acting jointly, the amount distributed to each county is forty thousand dollars ($40,000).

(b) The ~~auditor of~~ state **comptroller** shall distribute the grant-in-aid subsidies from the county highway engineer fund on a schedule determined by the ~~auditor of~~ state **comptroller.**

SECTION 299. IC 8-21-1-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. All sums received from the government of the United States and any agency or department thereof as federal aid for aviation purposes except sums received by municipalities under IC 8-21-8-1(c)(2) shall be credited to the department by the ~~auditor of~~ state **comptroller** and shall be used in accordance with federal laws and regulations and the laws of this state.

SECTION 300. IC 8-21-11-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. (a) The department shall determine the allocation of grant funds among eligible applicants. However, the total amount of grants under this chapter may not exceed the balance in the grant fund.

(b) The budget agency shall certify to the department, the ~~auditor of~~ state **comptroller,** and the treasurer of state that funds are available for a specific grant under subsection (a). Upon receipt of the certification from the budget agency, the funds shall be transmitted to the grant recipient.

SECTION 301. IC 8-21-11-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 11. If a loan recipient fails to make any repayments of a loan, the ~~auditor of~~ state **comptroller** shall withhold the repayment amount from any other money payable by the state to the recipient. The amount withheld shall be transferred to the loan fund to the credit of the recipient.

SECTION 302. IC 8-23-3-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. (a) Each political subdivision shall file with the department, at times prescribed by the department, copies of approved applications for grants described in section 1 of this chapter along with a copy of the grant approval letter.

(b) If a political subdivision does not comply with subsection (a) after the department has made reasonable attempts to reach an agreement with that political subdivision to obtain compliance, the department may order the ~~auditor of~~ state **comptroller** to withhold

from that political subdivision the subdivision's allotted distribution of state motor fuel tax revenues. The ~~auditor of~~ state **comptroller** shall comply with the department's order.

(c) When compliance with subsection (a) is obtained, the ~~auditor of~~ state **comptroller** shall release all funds withheld under subsection (b) upon receipt of an order from the department.

SECTION 303. IC 8-23-7-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 11. A copy of a grant or deed purchased by the department shall be attached to each voucher submitted for payment under this chapter. The ~~auditor of~~ state **comptroller** may not draw and pay the voucher unless the copy is attached.

SECTION 304. IC 8-23-7-12 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 12. If condemnation proceedings have been instituted concerning real property, the department shall certify to the ~~auditor of~~ state **comptroller** that the voucher submitted is for escrow and is to be paid to the clerk of the circuit court. The voucher shall be in the amount determined and filed with the clerk of the circuit court. The payment shall be for the use and benefit of the owner of the property sought to be purchased.

SECTION 305. IC 8-23-9.5-2, AS ADDED BY P.L.60-2023, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. As used in this chapter, "CMGC" or "construction manager general contractor" means a person that is awarded a ~~two (2) phase~~ **two-phase** contract for a project and is responsible for providing:

(1) preconstruction services under phase one; ~~(1);~~ and

(2) if a price agreement is reached, construction services under phase two; ~~(2);~~

of the contract.

SECTION 306. IC 8-23-9.5-23, AS ADDED BY P.L.60-2023, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 23. The department, a CMGC, or a PDB may terminate a contract as follows:

(1) For a contract with a CMGC:

(A) at any time under phase one; ~~(1);~~ or

(B) in accordance with the provisions provided in the request for proposals under phase two; ~~(2);~~

of the contract.

(2) For a contract with a PDB, in accordance with the provisions provided in the request for proposals.

SECTION 307. IC 8-23-10-7 IS AMENDED TO READ AS

FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. (a) The department may allow the department of state revenue access to the name of each person who is either:

(1) bidding on a contract to be awarded under this chapter; or

(2) a contractor or a subcontractor under this chapter.

(b) If the department is notified by the department of state revenue that a bidder is on the most recent tax warrant list, the department may not award a contract to that bidder until:

(1) the bidder provides to the department a statement from the department of state revenue that the bidder's delinquent tax liability has been satisfied; or

(2) the department receives a notice from the commissioner of the department of state revenue under IC 6-8.1-8-2(k).

(c) The department of state revenue may notify:

(1) the department; and

(2) the ~~auditor of~~ state **comptroller;**

that a contractor or subcontractor under this chapter is on the most recent tax warrant list, including the amount that the person owes in delinquent taxes. The ~~auditor of~~ state **comptroller** shall deduct from the contractor's or subcontractor's payment the amount owed in delinquent taxes. The ~~auditor of~~ state **comptroller** shall remit this amount to the department of state revenue and pay the remaining balance to the contractor or subcontractor.

SECTION 308. IC 8-23-32-20, AS ADDED BY P.L.120-2023, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 20. (a) Not later than November 1 of each year, the department must submit a report to the interim study committee on roads and transportation established by IC 2-5-1.3-4 that includes the following:

(1) The number of motor vehicle accidents and related serious injuries and deaths that occurred in each worksite where ~~an automated traffic~~ **a worksite speed** control system was operated.

(2) Data related to the speed of motor vehicles traveling through a worksite where ~~an automated traffic~~ **a worksite speed** control system was operated.

(3) The number of violations issued in a worksite where ~~an automated traffic~~ **a worksite speed** control system was operated.

(4) The amount of fines imposed for violations occurring in a worksite where ~~an automated traffic~~ **a worksite speed** control system was operated.

(b) Not later than July 1, 2028, the department must submit a report to the interim study committee on roads and transportation established

by IC 2-5-1.3-4 that provides a summary of the impact of the use of worksite speed control systems in worksites.

(c) A report under this section must be submitted in an electronic format under IC 5-14-6.

SECTION 309. IC 9-14-13-12, AS ADDED BY P.L.108-2023, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 12. ~~(a)~~ Not later than December 1, 2023, and not later than December 1 of every year thereafter, the bureau shall provide a report to the budget committee that includes:

(1) the amount of revenue received by the bureau in the calendar year in exchange for the disclosure of personal information or data to any person or entity; and

(2) detailed, specific information on the bureau's use, or intended use, of the revenue described in subdivision (1).

SECTION 310. IC 9-18.1-3-9, AS ADDED BY P.L.198-2016, SECTION 326, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9. A person that registers a vehicle may indicate the person's desire to donate money to organizations that promote the procurement of organs for anatomical gifts. The bureau must:

(1) allow the person registering the vehicle to indicate the amount the person desires to donate; and

(2) provide that the minimum amount a person may donate is one dollar ($1).

Funds collected under this section shall be deposited with the treasurer of state in a special account. The ~~auditor of~~ state **comptroller** shall monthly distribute the money in the special account to the anatomical gift promotion fund established by IC 16-19-3-26. The bureau may deduct from the funds collected under this subdivision the costs incurred by the bureau in implementing and administering this subdivision.

SECTION 311. IC 9-18.5-10-3.5, AS AMENDED BY P.L.86-2018, SECTION 145, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3.5. (a) After December 31, 2017, a person that:

(1) registers a civic event vehicle under IC 9-18.1 for the current registration year; and

(2) wishes to display on the civic event vehicle an authentic civic event license plate under section 3.6 of this chapter;

~~must pay the required fee under subsection (b).~~

must pay the required fee under subsection (b).

(b) The fee to display an authentic civic event license plate under

subsection (a) is thirty-seven dollars ($37). The fee shall be distributed as follows:

(1) Fifty cents ($0.50) to the state motor vehicle technology fund.

(2) Six dollars and fifty cents ($6.50) to the motor vehicle highway account.

(3) Thirty dollars ($30) to the commission fund.

SECTION 312. IC 9-32-13-23, AS AMENDED BY P.L.134-2023, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 23. (a) It is an unfair practice for a manufacturer, distributor, officer, or agent to do any of the following:

(1) Require, coerce, or attempt to coerce a new motor vehicle dealer in Indiana to:

(A) change the location of the dealership;

(B) make any substantial alterations to the use of franchises; or

(C) make any substantial alterations to the dealership premises or facilities;

if to do so would be unreasonable or would not be justified by current economic conditions or reasonable business considerations. This subdivision does not prevent a manufacturer or distributor from establishing and enforcing reasonable facility requirements. However, a new motor vehicle dealer may elect to use for the facility alteration locally sourced materials or supplies that are substantially similar to those required by the manufacturer or distributor, subject to the approval of the manufacturer or distributor. A manufacturer or distributor may not require a dealer to purchase a product or service from a vendor designated by the manufacturer or distributor if the dealer selects a vendor that

~~(A)~~ provides products or services that are substantially similar to that of the vendor designated by the manufacturer or distributor,

~~(B)~~ meets reasonable program standards or requirements of the manufacturer or distributor, and

~~(C)~~ is subject to the approval of the manufacturer or distributor.

(2) Require, coerce, or attempt to coerce a new motor vehicle dealer in Indiana to divest ownership of or management in another line or make of motor vehicles that the dealer has established in its dealership facilities with the prior written approval of the manufacturer or distributor.

(3) Establish or acquire wholly or partially a franchisor owned

outlet engaged wholly or partially in a substantially identical business to that of the franchisee within the exclusive territory granted the franchisee by the franchise agreement or, if no exclusive territory is designated, competing unfairly with the franchisee within a reasonable market area. A franchisor is not considered to be competing unfairly or in violation of IC 9-32-11-20 if operating:

(A) a business for less than two (2) years;

(B) in a bona fide retail operation that is for sale to any qualified independent person at a fair and reasonable price; or

(C) in a bona fide relationship in which an independent person has made a significant investment subject to loss in the business operation and can reasonably expect to acquire majority ownership or managerial control of the business on reasonable terms and conditions.

(4) Require a dealer, as a condition of granting or continuing a franchise, approving the transfer of ownership or assets of a new motor vehicle dealer, or approving a successor to a new motor vehicle dealer to:

(A) construct a new dealership facility;

(B) modify or change the location of an existing dealership;

(C) grant the manufacturer or distributor control rights over any real property owned, leased, controlled, or occupied by the dealer; or

(D) unreasonably participate in a facility program sponsored by the manufacturer or distributor that requires fueling or electric vehicle charging fixed assets that are not reasonably necessary for the retail sale and service of new motor vehicles that the dealer is authorized to sell and service.

(5) Prohibit a dealer from representing more than one (1) line make of motor vehicles from the same or a modified facility if:

(A) reasonable facilities exist for the combined operations;

(B) the dealer meets reasonable capitalization requirements for the original line make and complies with the reasonable facilities requirements of the manufacturer or distributor; and

(C) the prohibition is not justified by the reasonable business considerations of the manufacturer or distributor.

Subdivisions (3) through (5) do not apply to recreational vehicle manufacturer franchisors.

(b) This section does not prohibit the enforcement of a voluntary agreement between the manufacturer or distributor and the franchisee where separate and valuable consideration has been offered and

accepted.

SECTION 313. IC 9-32-13-30.1, AS ADDED BY P.L.134-2023, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 30.1. (a) It is an unfair practice for a manufacturer or distributor to:

(1) require a dealer to; or

(2) coerce a dealer into;

selling or offering for sale a service contract, a debt cancellation agreement, a maintenance agreement, or any similar product that is approved, endorsed, sponsored, or offered by the manufacturer, distributor, affiliate, or captive finance source.

(b) It is an unfair practice for a manufacturer or distributor to consider a dealer's sale of service contracts, debt cancellation agreements, maintenance agreements, or any similar product not approved, endorsed, sponsored, or offered by the manufacturer, distributor, affiliate, or captive finance source when determining the following:

(1) The eligibility of a dealer to purchase vehicles, parts, or other products or services from the manufacturer or distributor.

(2) The volume of vehicles, parts, or other products or services that a dealer may purchase from the manufacturer or distributor.

(3) The price at which a dealer may purchase vehicles, parts, or other products or services from the manufacturer or distributor.

(c) It is not an unfair practice for a manufacturer, distributor, affiliate, or captive finance source to:

(1) offer discounts, rebates, or other incentives to a dealer who voluntarily sells or offers to sell service contracts, debt cancellation agreements, maintenance agreements, or any similar product approved, endorsed, sponsored, or offered by the manufacturer, distributor, affiliate, or captive finance source; **or**

(2) require a dealer to disclose the sale of a service contract, a debt cancellation agreement, a maintenance agreement, or any similar product that is not approved, endorsed, sponsored, or offered by the manufacturer, distributor, affiliate, or captive finance source.

SECTION 314. IC 9-33-3-2, AS ADDED BY P.L.198-2016, SECTION 632, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. If the bureau determines that a person is entitled to a refund under section 1 of this chapter, the bureau shall refund the amount of overpayment by:

(1) placing a credit on the person's account with the bureau; or

(2) warrant issued by the ~~auditor of~~ state **comptroller** drawn on

the treasurer of state.

A person may affirmatively elect to receive a refund in the form of a warrant rather than as a credit.

SECTION 315. IC 10-16-2-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9. (a) The adjutant general shall perform duties required by law, in rules adopted under this chapter, and in the statutes of the United States and required by the governor. If the adjutant general:

(1) fails or refuses to properly and efficiently perform the duties of the office; or

(2) is guilty of misconduct or conduct prejudicial to good order and military discipline;

written charges setting forth the acts involved shall be filed with the governor. The governor shall take action on the charges for the best interests of the service.

(b) The adjutant general shall superintend the preparation of all returns and reports required by the United States from the state.

(c) The adjutant general shall:

(1) keep a register of all the officers of the armed forces of the state; and

(2) keep in the adjutant general's office all records and papers required to be kept and filed.

(d) If necessary, the adjutant general shall, at the expense of the state, cause:

(1) the armed forces law;

(2) the general regulations of the state; and

(3) the uniform code of military justice of the United States;

to be printed, indexed, and bound in proper and compact form. One (1) copy of each publication shall be distributed to the commissioned officers, sheriffs, clerks of boards of county commissioners, and county treasurers of Indiana. The adjutant general shall issue to each commissioned officer and headquarters one (1) copy of the necessary textbooks and of such annual reports concerning the militia as the governor directs.

(e) The adjutant general shall cause to be prepared and issued all blank books, blank forms, and blank notices required to implement this chapter. The books and blanks are property of the state.

(f) The adjutant general shall attend to the safekeeping and repairing of the ordnance, arms, accouterments, equipment, and all other military and naval property belonging to the state or issued to it by the United States. The governor shall order the adjutant general to dispose of all military and naval property of the state that after a proper inspection is

found unsuitable for the use of the state. The adjutant general shall dispose of the property:

(1) by public auction after advertisement of the sale weekly for three (3) weeks in at least one (1) newspaper published in the English language in the city or county where the sale is to take place;

(2) by private sale when ordered by the governor; or

(3) with the approval of the governor, by turning over the property to any other department, board, or commission of state government that can use the property.

If the adjutant general believes that better prices may or should be obtained, the adjutant general shall bid in the property or suspend the sale. All parts of uniforms before being offered for sale shall be mutilated so they cannot be again used as uniforms. The adjutant general shall periodically account to the governor of the sales made. The adjutant general shall expend the proceeds of the sales for the use and benefit of the military or naval forces of the state as the governor directs.

(g) The adjutant general shall keep an accurate account of all expenses necessarily incurred, including the following:

(1) Pay of officers and enlisted persons.

(2) Allowances to officers and organizations.

(3) Pensions.

(4) Any other money required to be disbursed by the adjutant general, including the following:

(A) Subsistence of the national guard.

(B) Transportation of the national guard.

(C) Transportation of all military and naval property of the state or of the United States.

These expenses shall be audited and paid in the same manner as other military and naval accounts.

(h) The adjutant general shall:

(1) issue military and naval property; and

(2) make purchases of military and naval property;

as the governor directs. Military or naval property may not be issued to persons or organizations other than those belonging to the state armed forces, except to those parts of the sedentary militia as the governor may call out.

(i) The seal used in the office of the adjutant general on January 1, 1954, shall be:

(1) the seal of that office; and

(2) delivered by the adjutant general to the successor in office.

(j) Except as provided in subsection (k), the adjutant general shall be the auditor of all military accounts payable by the state.

(k) The ~~auditor of~~ state **comptroller** shall audit expenditures made by the adjutant general or through the adjutant general's office. Copies of all orders and contracts relating to expenditures described in this subsection shall be filed in the ~~auditor's~~ **state comptroller's** office.

SECTION 316. IC 10-16-3-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 15. (a) The purchaser of real property sold under this chapter or to whom real property is conveyed or otherwise disposed of under this chapter shall pay the purchase money as agreed upon and certified by the state armory board to the treasurer of state for the use and benefit of the state armory board. The purchaser shall take the receipt of the treasurer of state.

(b) The ~~auditor of~~ state **comptroller** shall execute a deed of conveyance to the purchaser after the purchaser presents the following documents to the ~~auditor of~~ state **comptroller:**

(1) The receipt of the treasurer of state.

(2) A certified resolution approved by the state armory board setting forth the terms and conditions of the sale, conveyance, or other disposition.

The deed of conveyance shall be signed by the governor and officially attested by the ~~auditor of~~ state **comptroller** with the seal of the state.

SECTION 317. IC 10-16-3-16 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 16. (a) The state armory board shall report annually of the proceedings incident to the location and management of the armories and a detailed account of disbursements.

(b) The report shall be filed in the office of ~~auditor of~~ **the** state **comptroller** and a copy furnished to the adjutant general for publication in the annual report of the adjutant general's department.

SECTION 318. IC 10-18-1-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 8. (a) The secretary appointed by the commission shall take an oath to faithfully perform the duties of the secretary's office.

(b) The secretary shall do the following:

(1) Keep a record of the proceedings of the commission.

(2) Make a record of contracts and obligations.

(3) Furnish each contractor with a copy of the contractor's contract that:

(A) is endorsed "approved by order of the commission";

(B) lists the date of the approval; and

(C) is signed by the secretary.

A contract is not valid until endorsed and delivered by the secretary.

(4) Certify all vouchers ordered by the commission.

(5) Keep a set of books to show the financial condition of the commission.

(6) Make quarterly statements as provided in this chapter of the costs and expenditures of the commission, a complete list of vouchers, and for what purpose and to whom paid. The reports shall be filed with the ~~auditor of~~ state **comptroller** as provided in this chapter and are open to the inspection and use of the general assembly.

(c) The secretary shall give a bond in the sum of ten thousand dollars ($10,000) for the faithful performance of the secretary's duties.

(d) The contracts for any purpose connected with the Indiana World War Memorial shall be recorded by the secretary in a book kept for that purpose. The secretary shall retain on file all vouchers and other valuable papers of value to the commission, to the contractor, and to the public.

SECTION 319. IC 10-18-1-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 11. (a) The commission shall do the following:

(1) Keep a record of the commission's proceedings.

(2) Make a quarterly report for public use that includes the following:

(A) A detailed account of the expenditures of the commission.

(B) A summary of the commission's proceedings that includes:

(i) a statement of all contracts let;

(ii) the name of the person to whom the contracts were let; and

(iii) the amount of each contract.

(b) The report required under subsection (a) must be filed with the ~~auditor of~~ state **comptroller.**

(c) Reports created and filed under this section are public records.

SECTION 320. IC 10-18-1-22 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 22. (a) The superintendent shall execute a bond in the penal sum of five thousand dollars ($5,000), to be approved by the commission.

(b) The superintendent shall:

(1) on the first day of each month, make a sworn statement to the ~~auditor of~~ state **comptroller** of all receipts and expenditures, with vouchers attached for the preceding month, on account of the monument; and

(2) at the same time, pay over to the treasurer of state all money received by the superintendent from all sources in the operation of the monument for the preceding month.

The ~~auditor of~~ state **comptroller** shall draw a warrant on the treasurer of state, payable to the superintendent, engineers, elevator operators, and watchmen, for the amounts due them as salaries and to the superintendent for a total of expenditures other than salaries incurred in the management of the monument and Monument Circle as shown by the vouchers.

SECTION 321. IC 10-18-3-18 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 18. (a) The governor may appoint a commission known as the memorial art commission.

(b) The commission must consist of not more than seven (7) qualified persons who serve without pay. However, members are to be paid necessary expenses as certified by the governor to the ~~auditor of~~ state **comptroller.**

(c) The commission shall consider the artistic qualities of a plan for a proposed memorial.

(d) A memorial consisting of a building, monument, statue, tablet, picture, arch, or work of art of any kind may not be erected without first:

(1) submitting the plans to the memorial art commission; and

(2) securing criticism and advice from the commission with respect to the memorial.

If a state art commission is established by law, it is ex officio the memorial art commission.

SECTION 322. IC 11-10-6-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 8. Any cash assets in excess of one million five hundred thousand dollars ($1,500,000) remaining in the industry and farm products revolving fund at the close of any fiscal year shall be paid into a special fund to be used for capital expenditures for the department or support of the industry and farm products revolving fund. The cash assets remaining in the revolving fund at the close of any fiscal year shall include and be limited to all items of cash less the total amount of all accounts payable including all of the unliquidated obligations which appear as a matter of record in the office of the ~~auditor of~~ state **comptroller.**

SECTION 323. IC 11-10-12-7, AS ADDED BY P.L.202-2023, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. (a) As used in this section, "intermediary" has the meaning set forth in IC 21-18-1-3.5.

(b) As used in this section, "labor organization" has the meaning set

forth in IC 22-6-6-5.

(c) Except as provided in subsections (g), (h), and (i), the department, during the one hundred eighty (180) days before a committed offender is:

(1) released on parole;

(2) assigned to a community transition program;

(3) discharged from the department; or

(4) released on probation;

shall require the committed offender to meet in person at least one (1) time with an intermediary, an employer, or a labor organization to discuss current and future career opportunities and the necessary education levels for various careers.

(d) The department shall provide space for the meeting required under subsection (c).

(e) For purposes of subsection (c), an offender may meet only with an intermediary, an employer, or a labor organization that is included on the list prepared under IC 21-18-19-1.

(f) An intermediary, an employer, or a labor organization that meets with a committed offender under subsection (c) shall submit an annual report to the commission for higher education in the manner established by the commission for higher education under IC 21-18-19-1.

(g) The meeting requirement under subsection (c) does not apply to a committed offender who is participating in the department's Hoosier Initiative for Re-Entry Program.

(h) If the department determines that no intermediaries, employers, or labor organizations are willing to meet with committed offenders under subsection (c), the department may submit to the ~~governor's workforce cabinet~~ **commission for higher education** a written request to waive the meeting requirement.

(i) The meeting requirement under subsection (c) does not apply if the department determines that a meeting under subsection (c) cannot be safely held. If the department makes a determination under this subsection, the department shall provide notice to the ~~governor's workforce cabinet.~~ **commission for higher education.**

SECTION 324. IC 11-12-2-1, AS AMENDED BY P.L.65-2018, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. (a) For the purpose of encouraging counties to develop a coordinated local corrections-criminal justice system and providing effective alternatives to imprisonment at the state level, the commissioner shall, out of funds appropriated for such purposes, make grants:

(1) to counties for the establishment and operation of community corrections programs and court supervised recidivism reduction programs; and

(2) to support a probation department, pretrial diversion program, or jail treatment program.

Appropriations intended for this purpose may not be used by the department for any other purpose. Money appropriated to the department of correction for the purpose of making grants under this chapter and any financial aid payments suspended under section 6 of this chapter do not revert to the state general fund at the close of any fiscal year, but remain available to the department of correction for its use in making grants under this chapter.

(b) Before March 1 of each year, the department shall estimate the amount of any operational cost savings that will be realized in the state fiscal year ending June 30 from a reduction in the number of individuals who are in the custody or made a ward of the department of correction (as described in IC 11-8-1-5) that is attributable to the sentencing changes made in HEA 1006-2014 as enacted in the 2014 session of the general assembly. The department shall make the estimate under this subsection based on the best available information. If the department estimates that operational cost savings described in this subsection will be realized in the state fiscal year, the following apply to the department:

(1) The department shall certify the estimated amount of operational cost savings that will be realized to the budget agency and to the ~~auditor of~~ state **comptroller.**

(2) The department may, after review by the budget committee and approval by the budget agency, make additional grants as provided in this chapter to:

(A) county jails to provide evidence based mental health and addiction forensic treatment services; and

(B) counties for the establishment and operation of pretrial release programs, diversion programs, community corrections programs, and court supervised recidivism reduction programs;

from funds appropriated to the department for the department's operating expenses for the state fiscal year.

(3) The maximum aggregate amount of additional grants and transfers that may be made by the department under subdivision (2) for the state fiscal year may not exceed the lesser of:

(A) the amount of operational cost savings certified under subdivision (1); or

(B) eleven million dollars ($11,000,000).

Notwithstanding P.L.205-2013 (HEA 1001-2013), the amount of funds necessary to make any additional grants authorized and approved under this subsection and for any transfers authorized and approved under this subsection, and for providing the additional financial aid to courts from transfers authorized and approved under this subsection, is appropriated for those purposes for the state fiscal year, and the amount of the department's appropriation for operating expenses for the state fiscal year is reduced by a corresponding amount.

(c) The commissioner shall coordinate with the division of mental health and addiction in issuing community corrections and court supervised recidivism reduction program grants to programs that provide alternative sentencing projects for persons with mental illness, addictive disorders, intellectual disabilities, and developmental disabilities. Programs for addictive disorders may include:

(1) addiction counseling;

(2) inpatient detoxification; and

(3) medication assisted treatment, including a federal Food and Drug Administration approved long acting, nonaddictive medication for the treatment of opioid or alcohol dependence.

(d) Grants awarded under this chapter:

(1) must focus on funding evidence based programs, including programs that address cognitive behavior, that have as a primary goal the purpose of reforming offenders; and

(2) may be used for technology based programs, including an electronic monitoring program.

(e) Before the tenth day of each month, the department shall compile the following information with respect to the previous month:

(1) The number of persons committed to the department.

(2) The number of persons:

(A) confined in a department facility;

(B) participating in a community corrections program; and

(C) confined in a local jail under contract with or on behalf of the department.

(3) For each facility operated by the department:

(A) the number of beds in each facility;

(B) the number of inmates housed in the facility;

(C) the highest felony classification of each inmate housed in the facility; and

(D) a list of all felonies for which persons housed in the facility have been sentenced.

(f) The department shall:

(1) quarterly submit a report to the budget committee; and

(2) monthly submit a report to the justice reinvestment advisory council (as established in IC 33-38-9.5-2);

of the information compiled by the department under subsection (e). The report to the budget committee must be submitted in a form approved by the budget committee, and the report to the advisory council must be in a form approved by the advisory council.

SECTION 325. IC 11-12-6.5-6, AS ADDED BY P.L.239-2019, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. The state ~~auditor~~ **comptroller** shall semiannually provide to the department and the general assembly, in an electronic format under IC 5-14-6, an itemized record of the per diem and medical expense reimbursements received by a county under section 4 of this chapter.

SECTION 326. IC 11-13-2-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. At the end of each quarter of the fiscal year, courts receiving financial aid under this chapter shall submit to the judicial conference of Indiana a verified accounting of all amounts expended in providing probation services. The accounting must designate those items for which reimbursement is claimed, and shall be presented together with a claim for reimbursement. If the accounting and claim are approved by the conference and the state budget agency, the conference shall submit it to the state ~~auditor~~ **comptroller** for payment.

SECTION 327. IC 12-10-6-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. (a) The assistance shall be paid monthly to:

(1) the recipient; or

(2) the administrator of the county home if the local administrative unit designated by the division so designates;

upon warrant of the ~~auditor of~~ state **comptroller** from money appropriated to the division for that purpose.

(b) The ~~auditor of~~ state **comptroller** shall draw the warrants based upon a verified schedule of the recipients and the amount payable to each recipient, prepared and verified by the director of the division in accordance with awards made by the division.

SECTION 328. IC 12-12.7-2-23, AS ADDED BY P.L.111-2020, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 23. (a) As used in this section, "covered plan" means a plan providing coverage for early intervention services under IC 5-10-8-7.3, IC 21-38-6-1, or IC 27-8-27-6.

(b) The division may not be paid by a covered plan for early

intervention services provided under this chapter at a rate that is less than the product of: ~~the following:~~

(1) the covered plan's CPT code (as defined by **IC** 27-1-37.5-3) rate for each service provided; multiplied by

(2) the frequency of each service.

SECTION 329. IC 12-13-7-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 8. (a) The treasurer of state may receive money:

(1) received from a source other than the federal Social Security Act;

(2) not received from taxes levied in the county; and

(3) that under IC 12-13 through IC 12-19 the division and county offices are authorized to collect, receive, and administer.

(b) The treasurer of state may pay the money received under subsection (a) into the proper fund or the proper account of the state general fund, provide for the proper custody of the money, and make disbursements upon the order of the division and upon warrant of the ~~auditor of~~ state **comptroller.**

SECTION 330. IC 12-14-13-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. The copies of the certificate shall be distributed as follows:

(1) One (1) copy retained by and filed in the division.

(2) One (1) copy filed with the state ~~auditor.~~ **comptroller.**

(3) One (1) copy filed in the office of the county recorder.

(4) One (1) copy given to the recipient.

SECTION 331. IC 12-15-3-5, AS AMENDED BY P.L.196-2011, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. Except as provided in section 7 of this chapter, the office may set the total cash value of money, stock, bonds, and life insurance that an applicant for or a recipient of Medicaid may own without being ineligible for Medicaid in cases not described in section 1 of this chapter **(expired).**

SECTION 332. IC 12-15-21-3, AS AMENDED BY P.L.113-2014, SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. The rules adopted under section 2 of this chapter must include the following:

(1) Providing for prior review and approval of medical services.

(2) Specifying the method of determining the amount of reimbursement for services.

(3) Establishing limitations that are consistent with medical necessity concerning the amount, scope, and duration of the services and supplies to be provided. The rules may contain

limitations on services that are more restrictive than allowed under a provider's scope of practice (as defined in Indiana law).

(4) Denying payment or instructing the contractor under IC 12-15-30 to deny payment to a provider for services provided to an individual or claimed to be provided to an individual if the office after investigation finds any of the following:

(A) The services claimed cannot be documented by the provider.

(B) The claims were made for services or materials determined by licensed medical staff of the office as not medically reasonable and necessary.

(C) The amount claimed for the services has been or can be paid from other sources.

(D) The services claimed were provided to a person other than the person in whose name the claim is made.

(E) The services claimed were provided to a person who was not eligible for Medicaid.

(F) The claim rises out of an act or practice prohibited by law or by rules of the secretary.

(5) Recovering payment or instructing the contractor under IC 12-15-30-3 to recover payment from a provider for services rendered to an individual or claimed to be rendered to an individual if the office after investigation finds any of the following:

(A) The services paid for cannot be documented by the provider.

(B) The amount paid for such services has been or can be paid from other sources.

(C) The services were provided to a person other than the person in whose name the claim was made and paid.

(D) The services paid for were provided to a person who was not eligible for Medicaid.

(E) The paid claim rises out of an act or practice prohibited by law or by rules of the secretary.

(6) Recovering interest due from a provider:

(A) at a rate that is the percentage rounded to the nearest whole number that equals the average investment yield on state general fund money for the state's previous fiscal year, excluding pension fund investments, as published in the ~~auditor of state's~~ **state comptroller's** comprehensive annual financial report; and

(B) accruing from the date of overpayment;

on amounts paid to the provider that are in excess of the amount subsequently determined to be due the provider as a result of an audit, a reimbursement cost settlement, or a judicial or an administrative proceeding.

(7) Paying interest to providers:

(A) at a rate that is the percentage rounded to the nearest whole number that equals the average investment yield on state general fund money for the state's previous fiscal year, excluding pension fund investments, as published in the ~~auditor of state's~~ **state comptroller's** comprehensive annual financial report; and

(B) accruing from the date that an overpayment is erroneously recovered by the office until the office restores the overpayment to the provider.

(8) Establishing a system with the following conditions:

(A) Audits may be conducted by the office after service has been provided and before reimbursement for the service has been made.

(B) Reimbursement for services may be denied if an audit conducted under clause (A) concludes that reimbursement should be denied.

(C) Audits may be conducted by the office after service has been provided and after reimbursement has been made.

(D) Reimbursement for services may be recovered if an audit conducted under clause (C) concludes that the money reimbursed should be recovered.

SECTION 333. IC 12-15-30-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) A contractor under section 1 of this chapter shall submit a detailed statement, at the times and in the form prescribed by the office, for the amount of adjusted actual Medicaid provider costs and insurance premiums.

(b) The office shall certify a statement under subsection (a) to the ~~auditor of~~ state **comptroller,** who shall pay the amount of the adjusted actual Medicaid provider costs and insurance premiums from the Medicaid account of the state general fund.

(c) The ~~auditor of~~ state **comptroller** may not pay a Medicaid provider costs in advance of services provided.

SECTION 334. IC 12-15-30-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. (a) A contractor under section 1 of this chapter shall submit a statement, at the times and in the form prescribed by the office, requesting payment for fees for performance of administrative responsibilities under contracts

executed under this chapter.

(b) The office shall certify a statement under subsection (a) to the ~~auditor of~~ state **comptroller,** who shall pay the amount of the requested fees.

SECTION 335. IC 12-17.2-7.2-11, AS AMENDED BY P.L.201-2023, SECTION 139, AND AS AMENDED BY P.L.246-2023, SECTION 17, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 11. ~~*Except as provided under IC 20-51-1-4.3(4)(E),*~~ The receipt of a grant under the ~~*pilot*~~ *prekindergarten* program does not qualify, nor have an effect on the qualification or eligibility, of a child for a choice scholarship under IC 20-51-4.

SECTION 336. IC 12-21-8-11.4, AS ADDED BY P.L.170-2022, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 11.4. (a) The ~~auditor of~~ state **comptroller** shall establish a first responder crisis intervention account within the statewide 9-8-8 trust fund established by section 11 of this chapter for the purpose of awarding grants to public safety agencies that provide first responder emergency services, to be used by the agencies for:

(1) developing local crisis intervention team programs;

(2) improving data collection on behavioral health runs and interactions; and

(3) updating training manuals.

The account shall be administered by the division.

(b) The account shall consist of the following:

(1) Funds received from the federal government for the purposes described in subsection (a).

(2) Investment earnings, including interest, on money in the fund.

(3) Money from any other source, including gifts and grants.

(c) The expenses of administering the account shall be paid from money in the account.

(d) The division may award grants from the account to public safety agencies described in subsection (a) for the purposes specified in subsection (a).

(e) Money in the account at the end of a state fiscal year does not revert to the state general fund.

SECTION 337. IC 12-24-6-12 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 12. The superintendent of a state institution shall transmit each month the collections received under this chapter to the ~~auditor of~~ state **comptroller.**

SECTION 338. IC 12-24-6-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 13. (a) The institution

clothing fund is established.

(b) The ~~auditor of~~ state **comptroller** shall place money received under section 12 of this chapter in the fund.

(c) The fund may be used only for the purpose of crediting the respective state institutions for the amounts expended by the state institutions for clothing for which the counties were billed.

SECTION 339. IC 12-24-6-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 14. (a) If a county does not pay a charge made under this chapter within six (6) months after the date the charge is delivered to the county auditor, the superintendent of the state institution shall certify to the ~~auditor of~~ state **comptroller** that the money is due.

(b) After receiving the superintendent's certification under subsection (a), the ~~auditor of~~ state **comptroller** shall:

(1) withhold from any money due to the county a sum equal to the amount certified by the superintendent; and

(2) pay the amount withheld under subdivision (1) into the fund as provided in section 13 of this chapter.

SECTION 340. IC 12-26-14-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) Upon receiving notification under section 4 of this chapter, the court shall reopen the original ~~committment~~ **commitment** proceeding and determine whether the:

(1) individual:

(A) has failed to comply with the requirements of section 3 of this chapter;

(B) is mentally ill and either dangerous or gravely disabled; and

(C) should be committed to a facility under this article; or

(2) individual should continue to be maintained on an outpatient commitment, subject to an additional court order that:

(A) requires a law enforcement officer to apprehend and transport the individual to a facility for treatment; and

(B) applies:

(i) after notification to the court by the facility or provider responsible for the individual's commitment; and

(ii) whenever the individual fails to attend a scheduled outpatient appointment or fails to comply with a condition of the outpatient commitment.

(b) If the court receives notice of a transfer under section 4(e) of this chapter, the court may conduct a review to determine the validity of the transfer.

SECTION 341. IC 13-14-12-4, AS AMENDED BY P.L.133-2012, SECTION 94, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. (a) The ~~auditor of~~ state **comptroller** shall issue a report on the fund not later than ten (10) working days following the last day of each four (4) month period.

(b) The report must:

(1) include the beginning and ending balance, disbursements, and receipts, including accrued interest or other investment earnings of the fund;

(2) comply with accounting standards under IC 4-13-2-7(a)(1); and

(3) be available to the public.

(c) The ~~auditor of~~ state **comptroller** shall forward copies of the report to the following:

(1) The commissioner.

(2) The standing committees of the house of representatives and the senate concerned with the environment.

(3) The board.

SECTION 342. IC 13-18-20.5-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) Public water system annual operation fees begin accruing January 1 of each year.

(b) This subsection applies only to fees that are due in 2004. The department shall assess the public water system annual operation fees not earlier than July 1. Notwithstanding section 2 of this chapter, the annual fee assessed under this subsection is equal to one-third (1/3) of the fee required under section 2 of this chapter.

(c) This subsection applies only to fees that are due in 2005. The department shall assess the public water system annual operation fees not earlier than July 1. ~~Not withstanding~~ **Notwithstanding** section 2 of this chapter, the annual fee assessed under this subsection is equal to two-thirds (2/3) of the fee required under section 2 of this chapter.

(d) Beginning in 2006 and in each year thereafter, the department shall assess public water system annual operation fees not later than January 15 of each year.

(e) A person must remit a public water system annual operation fee or an installment established under IC 13-16-2 to the department not more than thirty (30) days after the date the fee is assessed or on the date the installment is due.

SECTION 343. IC 13-20-26-2, AS AMENDED BY P.L.153-2023, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. (a) The department shall do the following:

(1) Develop forms for applicants to the central Indiana waste

diversion project that include the following:

(A) Description of the methods for waste collection, sorting, and diversion.

(B) Requirements for data collection and reporting, including the amount and type of waste that is being diverted.

(C) Information on proposed entities to receive diverted waste.

(D) Any additional information necessary to assess potential success of the proposal.

(2) Make the forms described in subdivision (1) available on or before July 1, 2022.

(3) Accept applications through October 1, 2022, for consideration.

(4) Provide recommendations to the Indiana recycling market development board on or before December 1, 2022.

(b) Once the first round of grants are awarded to the selected projects, the department shall do the following:

(1) Update the forms described in subsection (a)(1), including the addition of research and development as eligible for consideration of a project grant.

(2) Make the forms described in subsection (a)(1) available on or before July 1, 2024.

(3) Accept applications through October 1, 2024, for consideration.

(4) Provide recommendations to the Indiana recycling market development board, including recommendations on one (1) or more research and development projects, on or before December 1, 2024.

(c) The Indiana recycling market development board may do the following:

(1) Request additional information from a grant applicant if the board determines that the information provided does not meet the requirements of section 1 of this chapter.

(2) Reopen eligibility for applicants of a project if the board determines that, after requesting additional information under this subsection, none of the submissions meet the goals of the waste diversion project and the requirements of section 1 of this chapter.

(3) Adjust the time frames in this section to allow for an additional round of application submissions if the board makes a determination to reopen eligibility under this subsection.

(4) Use funds allocated but not used in a previous round of grants to award grants to applicants in a subsequent round.

(d) ~~Not withstanding~~ **Notwithstanding** financial limitations, the

Indiana recycling market development board may consider and award grants to a wide range of projects, regardless of the:

(1) duration; or

(2) type;

of project.

(e) The department shall provide information on the department website if the Indiana recycling market development board makes a determination to reopen eligibility for grant applications under this section.

SECTION 344. IC 13-23-8-4, AS AMENDED BY P.L.250-2019, SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. (a) The administrator shall pay ELTF claims that are:

(1) for costs related to eligible releases;

(2) submitted by eligible parties; and

(3) submitted in accordance with IC 13-23-8 and IC 13-23-9.

(b) An eligible party may assign the right to receive payment of an ELTF claim to another person.

(c) Not more than forty-five (45) business days after an ELTF claim is submitted, the administrator shall do one (1) of the following:

(1) Approve the ELTF claim and, under IC 13-23-9-2(c), forward the ELTF claim to the ~~auditor of~~ state **comptroller** for payment.

(2) Send to the claimant a written notice that:

(A) states that a correction, a clarification, or additional information is needed before the ELTF claim can be approved; and

(B) provides a clear explanation:

(i) of the correction, clarification, or additional information that is needed; and

(ii) of why it is needed.

(3) Deny the claim and provide the claimant with a statement of the reasons for the denial under IC 13-23-9-2(b).

SECTION 345. IC 13-23-9-2, AS AMENDED BY P.L.96-2016, SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. (a) ELTF claims must be submitted in accordance with rules adopted by the financial assurance board under IC 13-23-11-7(a)(1)(B).

(b) If the administrator denies an ELTF claim, the administrator shall provide the claimant with a written explanation of all reasons for the denial of reimbursement.

(c) The administrator shall forward a copy of a claim approved under this section to the ~~auditor of~~ state **comptroller** not more than

seven (7) days after approving the claim.

(d) Not more than thirty (30) days after receiving a copy of an approved ELTF claim under subsection (c), the ~~auditor of~~ state **comptroller** shall pay the ELTF claim to the claimant from the ELTF.

SECTION 346. IC 13-23-9-3, AS AMENDED BY P.L.96-2016, SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) To receive payment of an ELTF indemnity claim, a claimant must:

(1) submit to the administrator a claim, consisting of a request for indemnification of a third party, containing any information required by the administrator; and

(2) forward a copy of the claim to the attorney general for the attorney general's approval.

(b) The attorney general shall approve an ELTF indemnity claim forwarded under subsection (a)(2) if the attorney general determines that there is:

(1) a legally enforceable and final judgment against the claimant caused by a release of petroleum that was not entered as a result of:

(A) fraud;

(B) negligence; or

(C) an inadequate defense on the part of the attorney of the claimant; or

(2) a reasonable settlement between the claimant and the third party.

(c) If the attorney general approves an ELTF indemnity claim under subsection (b), the administrator shall pay the claim if the claimant is in compliance with the requirements of this article and the rules adopted under this article.

(d) The attorney general shall approve or deny an ELTF indemnity claim under subsection (b) not later than sixty (60) days after receiving the request.

(e) Not more than seven (7) days after approving an ELTF indemnity claim under this section, the attorney general shall forward a copy of the attorney general's notice of approval to the ~~auditor of~~ state **comptroller.**

(f) Not more than thirty (30) days after receiving a notice of approval under subsection (e), the ~~auditor of~~ state **comptroller** shall pay to the claimant the approved amount from money available in the ELTF.

(g) If the attorney general denies an ELTF indemnity claim under this section, the attorney general shall notify the claimant and the

administrator of the denial not later than ten (10) days after denying the ELTF indemnity claim.

SECTION 347. IC 14-8-2-1.5, AS ADDED BY P.L.191-2023, SECTION 1, IS REPEALED [EFFECTIVE JULY 1, 2024]. ~~Sec. 1.5. "Affidavit", for the purposes of IC 14-25.5, has the meaning set forth in IC 14-25.5-1-1.5.~~

SECTION 348. IC 14-8-2-3.2 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: **Sec. 3.2. "Affidavit", for the purposes of IC 14-25.5, has the meaning set forth in IC 14-25.5-1-1.5.**

SECTION 349. IC 14-13-9-23, AS AMENDED BY P.L.13-2020, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 23. (a) If:

(1) a county fails to pay direct support or special assessments to the commission when due under section 21 or 22 of this chapter; and

(2) more than thirty (30) days have elapsed since the due date;

the commission shall notify the ~~auditor of~~ state **comptroller** of the county's failure to pay and the amount due from the county. The commission may request that the ~~auditor of~~ state **comptroller** pay the amount due from local income taxes otherwise distributable to the county under IC 6-3.6. The ~~auditor of~~ state **comptroller** shall immediately contact the county auditor and the commission to confirm whether the county is unable to make the required payment. Upon confirming the county's inability to make the payment, the ~~auditor of~~ state **comptroller** shall deduct the amount due from the next distribution of local income taxes allocated to the county under IC 6-3.6.

(b) This section must be interpreted liberally to ensure that the obligations of the commission are paid to the extent legally valid. However, this section does not create a debt of the state.

SECTION 350. IC 14-20-2-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. The governor, ~~auditor of~~ state **comptroller,** and director may, on behalf of and in the name of the state, transfer and convey to the Tippecanoe County park and recreational board, Tippecanoe County, Indiana, all rights, title, and interest of the state, including maintenance and operating equipment, in the Tippecanoe Battle Ground Memorial at Battle Ground, Indiana. The grantee shall act as the agent of the general assembly in the performance of the general assembly's constitutional duty to preserve the Tippecanoe Battle Ground.

SECTION 351. IC 14-21-1-13.5, AS AMENDED BY P.L.3-2008,

SECTION 101, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 13.5. (a) The division may conduct a program to survey and register in a registry of Indiana cemeteries and burial grounds that the division establishes and maintains all cemeteries and burial grounds in each county in Indiana. The division may conduct the program alone or by entering into an agreement with one (1) or more of the following entities:

(1) The Indiana Historical Society established under IC 23-6-3.

(2) A historical society (as defined in IC 36-10-13-3).

(3) The Historic Landmarks Foundation of Indiana.

(4) A professional archeologist or historian associated with a postsecondary educational institution.

(5) A township trustee.

(6) Any other entity that the division selects.

(b) In conducting a program under subsection (a), the division may receive gifts and grants under terms, obligations, and liabilities that the director considers appropriate. The director shall use a gift or grant received under this subsection:

(1) to carry out subsection (a); and

(2) according to the terms of the gift or grant.

(c) At the request of the director, the ~~auditor of~~ state **comptroller** shall establish a trust fund for purposes of holding money received under subsection (b).

(d) The director shall administer a trust fund established by subsection (c). The expenses of administering the trust fund shall be paid from money in the trust fund.

(e) The treasurer of state shall invest the money in the trust fund established by subsection (c) that is not currently needed to meet the obligations of the trust fund in the same manner as other public trust funds may be invested. The treasurer of state shall deposit in the trust fund the interest that accrues from the investment of the trust fund.

(f) Money in the trust fund at the end of a state fiscal year does not revert to the state general fund.

(g) Nothing in this section may be construed to authorize violation of the confidentiality of information requirements of 16 U.S.C. 470w-3 and 16 U.S.C. 470hh.

(h) The division may record in each county recorder's office the location of each cemetery and burial ground located in that county.

SECTION 352. IC 14-21-1-34, AS ADDED BY P.L.26-2008, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 34. (a) The division may conduct a program to assist private homeowners who have accidentally discovered an

artifact, a burial object, or human remains and who need assistance to comply with an approved plan to excavate or secure the site from further disturbance. The division may conduct the program alone or by entering into an agreement with any entity that the division selects.

(b) In conducting a program under subsection (a), the division may receive gifts and grants under terms, obligations, and liabilities that the director of the division considers appropriate. The director shall use a gift or grant received under this subsection:

(1) to carry out subsection (a); and

(2) according to the terms and obligations of the gift or grant.

(c) The ~~auditor of~~ state **comptroller** shall establish the archeology preservation trust fund to hold money received under subsection (b).

(d) The director of the division shall administer the archeology preservation trust fund. The expenses of administering the fund shall be paid from money in the trust fund.

(e) The treasurer of state shall invest the money in the archeology preservation trust fund that is not currently needed to meet the obligations of the fund in the same manner as other public trust funds may be invested. The treasurer of state shall deposit in the fund the interest that accrues from the investment of the fund.

(f) Money in the archeology preservation trust fund at the end of a state fiscal year does not revert to the state general fund. There is annually appropriated to the division the money in the archeology preservation trust fund for the division's use in carrying out the purposes of this section.

(g) The division may adopt rules under IC 4-22-2 to govern the administration of this section.

SECTION 353. IC 14-22-3-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. (a) A court that collects money under section 3(1) of this chapter shall promptly remit the money to the department.

(b) The department shall, on the first day of each month, pay to the ~~auditor of~~ state **comptroller** all money received by the department under this section during the preceding month.

(c) The ~~auditor of~~ state **comptroller** shall keep a record of the money received and shall transfer the money to the treasurer of state.

SECTION 354. IC 14-22-11-18, AS AMENDED BY P.L.18-2009, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 18. (a) The director may designate not more than four (4) days each year as free hunting days for youth hunters.

(b) During a free hunting day for youth hunters designated under subsection (a), a resident who is less than eighteen (18) years of age

may:

(1) hunt using hunting methods that are designated by the director and that are legal for that hunting season; and

(2) exercise the same privileges that a resident is entitled to under ~~IC 14-22-12-1(24).~~ **IC 14-22-12-1(a)(24).**

A youth hunter is not required to pay a fee or possess a hunting license.

(c) A youth hunter who hunts during a free hunting day for youth hunters under this section must:

(1) comply with the conditions and rules adopted by the director; and

(2) be accompanied by an individual who:

(A) is at least eighteen (18) years of age; and

(B) holds a valid hunting license under IC 14-22-12 or is not required to have a hunting license under this chapter.

(d) The individual under subsection (c)(2) who accompanies the youth hunter:

(1) must be in close enough proximity to monitor the youth hunter's activities and communicate with the youth hunter at all times; and

(2) may assist the youth hunter, including calling, but may not carry a firearm or bow and arrow.

SECTION 355. IC 14-22-12-8, AS AMENDED BY P.L.35-2023, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 8. (a) Each license agent who is authorized to sell licenses under this article shall retain a seventy-five cent ($0.75) service fee for each license sold.

(b) In addition to the service fee retained under subsection (a), a license agent may charge on each transaction both a:

(1) twenty-five ~~cents~~ **cent** ($0.25) processing fee; and

(2) one and ninety-six hundredths percent (1.96%) fee;

to cover credit card processing costs associated with the sale of a license.

SECTION 356. IC 14-22-18-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. During a free sport fishing day designated under this chapter, a resident of Indiana may, without possessing a license to fish issued under this article or paying a fee:

(1) fish in:

(A) waters containing state owned fish;

(B) waters of the state; and

(C) boundary waters of the state; and

(2) exercise the same privileges to which the resident would be

entitled if the resident held:

(A) a resident yearly license to fish issued under ~~IC 14-22-12-1(1);~~ **IC 14-22-12-1(a)(1);** and

(B) a resident yearly stamp to fish for trout and salmon issued under ~~IC 14-22-12-1(11).~~ **IC 14-22-12-1(a)(11).**

SECTION 357. IC 14-22-18-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. A resident who fishes during a free sport fishing day without possessing a license to fish issued under this article is subject to and is considered as agreeing to comply with the following:

(1) The terms, conditions, and rules made by the director under this article and incorporated in or attached to:

(A) a resident yearly license to fish issued under ~~IC 14-22-12-1(1);~~ **IC 14-22-12-1(a)(1);** and

(B) a resident yearly stamp to fish for trout and salmon issued under ~~IC 14-22-12-1(11).~~ **IC 14-22-12-1(a)(11).**

(2) This article.

SECTION 358. IC 14-28-1-22, AS AMENDED BY P.L.191-2023, SECTION 8, AND AS AMENDED BY P.L.247-2023, SECTION 6, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 22. (a) As used in subsection (b)(1) with respect to a stream, "total length" means the length of the stream, expressed in miles, from the confluence of the stream with the receiving stream to the upstream or headward extremity of the stream, as indicated by the solid or dashed, blue or purple line depicting the stream on the most current edition of the seven and one-half (7 1/2) minute topographic quadrangle map published by the United States Geological Survey, measured along the meanders of the stream as depicted on the map.

(b) This section does not apply to the following:

(1) A reconstruction or maintenance project (as defined in IC 36-9-27) on a stream or an open regulated drain if the total length of the stream or open drain is not more than ten (10) miles.

(2) A construction or reconstruction project on a state or county highway bridge in a rural area that crosses a stream having an upstream drainage area of not more than fifty (50) square miles and the relocation of utility lines associated with the construction or reconstruction project if confined to an area not more than one hundred (100) feet from the limits of the highway construction right-of-way.

(3) The performance of an activity described in subsection (c)(1) or (c)(2) by a surface coal mining operation that is operated under

a permit issued under IC 14-34.

(4) Any other activity that is determined by the commission, according to rules adopted under IC 4-22-2, to pose not more than a minimal threat to floodway areas.

(5) An activity in a boundary river floodway to which section 26.5 of this chapter applies.

(6) The activities of a forestry operation that are:

(A) conducted in compliance with the Indiana Logging and Forestry Best Management Practices Field Guide published by the department of natural resources; and

(B) confined to a waterway that has a watershed not greater than ten (10) square miles.

~~(6)~~ *(7)* The removal of a logjam or mass of wood debris that has accumulated in a river or stream, subject to the following conditions:

(A) Work must not be within a salmonid stream designated under 327 IAC 2-1.5-5 without the prior written approval of the department's division of fish and wildlife.

(B) Work must not be within a natural, scenic, or recreational river or stream designated under 312 IAC 7-2.

(C) Except as otherwise provided in Indiana law, free logs or affixed logs that are crossways in the channel must be cut, relocated, and removed from the floodplain. Logs may be maintained in the floodplain if properly anchored or otherwise secured so as to resist flotation or dislodging by the flow of water and placement in an area that is not a wetland. Logs must be removed and secured with a minimum of damage to vegetation.

(D) Isolated or single logs that are embedded, lodged, or rooted in the channel, and that do not span the channel or cause flow problems, must not be removed unless the logs are either of the following:

(i) Associated with or in close proximity to larger obstructions.

(ii) Posing a hazard to agriculture, business, navigation, or property.

(E) A leaning or severely damaged tree that is in immediate danger of falling into the waterway may be cut and removed. The root system and stump of the tree must be left in place.

(F) To the extent practicable, the construction of access roads must be minimized, and should not result in the elevation of the floodplain.

(G) To the extent practicable, work should be performed exclusively from one (1) side of a waterway. Crossing the bed of a waterway is prohibited.

(H) To prevent the flow of sediment laden water back into the waterway, appropriate sediment control measures must be installed.

(I) Within fifteen (15) days, all bare and disturbed areas must be revegetated with a mixture of grasses and legumes. Tall fescue must not be used under this subdivision, except that low endophyte tall fescue may be used in the bottom of the waterway and on side slopes.

(c) A person who desires to:

(1) erect, make, use, or maintain a structure, an obstruction, a deposit, or an excavation; or

(2) suffer or permit a structure, an obstruction, a deposit, or an excavation to be erected, made, used, or maintained;

in or on a floodway must file with the director a verified written application for a permit. *The permit application must be* accompanied by a nonrefundable minimum fee of two hundred dollars ($200).

(d) ~~*The*~~ *A permit* application ~~*for a permit*~~ *filed under this section:*

(1) must set forth the material facts ~~*together with*~~ *concerning the structure, obstruction, deposit, or excavation; and*

(2) must be accompanied by plans and specifications for the structure, obstruction, deposit, or excavation.

(e) A person who files a permit application under this section must provide:

(1) documentation of the person's ownership of the site where the proposed work will be performed; or

(2) an affidavit from the owner of the site where the proposed work will be performed expressly authorizing the performance of the proposed work on that site.

(f) A person who applies for a permit under this section may file an amendment to the person's permit application. The director may approve a permit application amendment filed under this subsection only if the permit, as amended by the amendment, would meet the requirements of this section.

(g) Two (2) or more persons may jointly apply for a permit under this section.

~~*(c)*~~ *(h)* ~~*An applicant*~~ *A person described in subsection (c)* must receive a permit from the director for the work before beginning construction. The director shall issue a permit only if, in the opinion of the director, the applicant has clearly proven that the structure,

obstruction, deposit, or excavation will not do any of the following:

(1) Adversely affect the efficiency of or unduly restrict the capacity of the floodway.

(2) Constitute an unreasonable hazard to the safety of life or property.

(3) Result in unreasonably detrimental effects upon fish, wildlife, or botanical resources.

~~(f)~~ *(i)* In deciding whether to issue a permit under this section, the director shall consider the cumulative effects of the structure, obstruction, deposit, or excavation. The director may incorporate in and make a part of an order of authorization conditions and restrictions that the director considers necessary for the purposes of this chapter.

~~(g)~~ *(j) The following apply to* a permit issued under this section:

(1) *Except as provided in subdivisions (2) and (3), a permit* is valid for two (2) years after the *date of* issuance of the permit.

(2) *A permit issued* to:

(A) the Indiana department of transportation or a county highway department *in connection with a construction project,* if there is any federal funding for the project; or

(B) an electric utility for the construction of a power generating facility;

is valid for five (5) years from the date of issuance ~~*and*~~ *of the permit.*

(3) ~~*is valid for the duration of a permitted project subject to periodic compliance evaluations for*~~ *A permit issued to* a quarrying or aggregate company for the excavation of industrial materials, including:

(A) clay and shale;

(B) crushed limestone and dolostone;

(C) dimension limestone;

(D) dimension sandstone;

(E) gypsum;

(F) peat;

(G) construction sand and gravel; and

(H) industrial sand;

is valid for the duration of the permitted project, subject to periodic compliance evaluations.

However, a permit issued under this section expires if construction is not commenced within two (2) years after the permit is issued. ~~*Except as provided under section 22.1 of this chapter, a permit that is active and was issued under subdivision (1) before July 1, 2014, is valid for two (2) years beginning July 2014, and a permit that is active and was*~~

~~*issued under subdivision (2) before July 1, 2014, is valid for five (5) years beginning July 2014.*~~

~~*(h)*~~ *(k)* The holder of a permit issued under subsection ~~*(g)(3)*~~ *(j)(3)* shall notify the commission *of the completion of the permitted project* within six (6) months ~~*of*~~ *after* completing the permitted project.

~~*(i)*~~ *(l) The following apply to the renewal of* a permit issued under *this section:*

(1) *A permit to which* subsection ~~*(g)(1)*~~ *(j)(1) applies* may be renewed one (1) time for a period not to exceed two (2) additional years. ~~*and*~~

(2) *A permit to which* subsection ~~*(g)(2)*~~ *(j)(2) applies* may be renewed one (1) time for a period not to exceed five (5) additional years.

~~*(j)*~~ *(m)* The director shall send a copy of each permit issued under this section to each river basin commission organized under:

(1) IC 14-29-7 or IC 13-2-27 (before its repeal); or

(2) IC 14-13-9, IC 14-30-1 (before its repeal), or IC 36-7-6 (before its repeal);

that is affected.

~~*(k)*~~ *(n)* The permit holder shall post and maintain a permit issued under this section at the authorized site.

~~*(l)*~~ *(o)* For the purposes of this chapter, the lowest floor of a building, including a residence or abode, that is to be constructed or reconstructed in the one hundred (100) year floodplain of an area protected by a levee that is:

(1) inspected; and

(2) found to be in good or excellent condition;

by the United States Army Corps of Engineers shall not be lower than the one hundred (100) year frequency flood elevation plus one (1) foot.

SECTION 359. IC 14-30.5-5-4, AS ADDED BY P.L.251-2023, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. (a) If:

(1) a county fails to pay direct support or special assessments to the watershed development commission when due under section 1(e) or 3(e) of this chapter; and

(2) more than thirty (30) days have elapsed since the due date;

the watershed development commission shall notify the ~~auditor of~~ state **comptroller** of the county's failure to pay and the amount due from the county. The commission may request that the ~~auditor of~~ state **comptroller** pay the amount due from local income taxes otherwise distributable to the county under IC 6-3.6. The ~~auditor of~~ state **comptroller** shall immediately contact the county auditor and the

commission to confirm whether the county is unable to make the required payment. Upon confirming the county's inability to make the payment, the ~~auditor of~~ state **comptroller** shall deduct the amount due from the next distribution of local income taxes allocated to the county under IC 6-3.6.

(b) This section shall be interpreted liberally to ensure that the obligations of the watershed development commission are paid to the extent legally valid. However, this section does not create a debt of the state.

SECTION 360. IC 14-39-2-3, AS ADDED BY P.L.163-2022, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) Before July 1, 2022, this chapter does not alter, amend, diminish, or invalidate ownership of the pore space of real property that has been divided into a surface estate and a mineral estate where ownership of the pore space was acquired or reserved by conveyance document. Any ownership rights to pore space that were not expressly or by implication acquired or reserved by conveyance document remain vested in the surface estate.

(b) After June 30, 2022, the ownership of pore space is vested in the surface estate of real property that is divided into a surface estate and a mineral estate unless such rights are explicitly acquired by conveyance document.

(c) This chapter does not alter, amend, diminish, or invalidate common law established prior to July 1, 2022, regarding the rights to or dominance of a mineral estate, or the implied or express right of a mineral owner or mineral lessee for the use of pore space.

(d) A grant of:

(1) an easement to use; or

(2) a lease of; ~~pore space;~~

pore space for carbon sequestration is in perpetuity if specified by an easement or lease. Unless an individual who obtains an easement or lease operates carbon dioxide injection not later than twenty (20) years after obtaining the easement or lease, interest shall lapse, extinguish, and revert to the owner of the surface estate.

SECTION 361. IC 15-15-2-6, AS AMENDED BY P.L.10-2022, SECTION 3, AND P.L.33-2022, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) The state chemist shall charge, collect, and receive a minimum fee of twenty-five dollars ($25):

(1) at the time of registering a pure or mixed culture of microorganisms or materials described in section 3 of this chapter for each material or culture registered; and

(2) not later than the fifteenth day of January of each succeeding year until the pure or mixed cultures of microorganisms or material is no longer sold, distributed, offered, or displayed for sale in Indiana.

(b) Money received under subsection (a) must be forwarded to the treasurer of Purdue University, who shall expend the money on vouchers to be filed with the ~~auditor of~~ state **comptroller** to pay all necessary expenses incurred in implementing this chapter, including:

(1) the employment of inspectors, chemists, and bacteriologists;

(2) the expenses incurred in procuring samples;

(3) printing bulletins; and

(4) giving the results of inspections, as provided by this chapter; and for any other expenses of Purdue University agricultural programs, as authorized by law and in support of the purposes of this chapter.

(c) The dean of agriculture of Purdue University shall submit to the governor an annual classified report showing the total receipts and expenditures of all fees received under this chapter.

(d) Excess funds from the collection of fees under this chapter are subject to IC 15-16-2-36.

SECTION 362. IC 15-16-7-10, AS ADDED BY P.L.2-2008, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. (a) If a person fails to begin a program recommended by the weed control board to control and contain noxious weeds within the time prescribed in section 9 of this chapter, the weed control board may pay the following costs incurred in cutting or destroying noxious weeds under this chapter:

(1) Chemicals.

(2) Equipment.

(3) Labor at a rate per hour to be fixed by the weed control board commensurate with local hourly wages.

(b) When the work has been performed, the person doing the work shall file an itemized bill for the work in the office of the weed control board. When the bill has been approved, the weed control board shall pay the bill from the county general fund unless the county has established a separate fund for the weed control board. The weed control board shall certify the cost of the work, adding to the bill twenty dollars ($20) per day for each day that a member of the weed control board or the board's agent supervises the performance of the services required under this chapter as compensation for services. The certified statement of costs must include a description of the real estate on which the labor was performed.

(c) The certified statement of costs prepared under subsection (b)

must be provided:

(1) to the owner or person possessing the real estate by:

(A) certified mail; or

(B) personal service; and

(2) by mail to the ~~auditor of~~ state **comptroller** for any real estate owned by the state or to the fiscal officer of another municipality (as defined in IC 5-11-1-16) for real estate owned by the municipality.

The statement must request that the person pay the cost of performing the service under subsection (b) to the weed control board.

SECTION 363. IC 15-16-7-12, AS ADDED BY P.L.2-2008, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 12. (a) This subsection applies to real estate owned by the state. The ~~auditor of~~ state **comptroller** shall issue a warrant to pay the amount set forth in the certified statement under section 10(b) of this chapter for real estate owned by the state and shall charge the appropriate fund for the amount.

(b) This subsection applies to real estate owned by a municipality (as defined in IC 5-11-1-16). The fiscal officer of the municipality shall make the necessary appropriation from the appropriate fund to pay the weed control board the amount set forth in the certified statement under section 10(b) of this chapter for real estate owned by the municipality.

(c) This subsection applies to real estate that is exempt from property taxation. The owner of the tax exempt real estate shall pay the amount set forth in the certified statement under section 10(b) of this chapter for the tax exempt real estate. If the owner of the tax exempt real estate fails to pay the amount required by this chapter, the owner is ineligible for the property tax exemption, and the department of local government finance shall deny the property tax exemption for the real estate.

SECTION 364. IC 15-16-8-6, AS ADDED BY P.L.2-2008, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) The township trustee shall prepare a statement that contains the following:

(1) A certification of the following costs:

(A) The cost or expense of the work.

(B) The cost of the chemicals.

(C) Twenty dollars ($20) per day for each day that the trustee or the trustee's agent supervises the performance of the services required under this chapter as compensation for services.

(2) A description of the real estate on which the labor was

performed.

(3) A request that the owner or person in possession of the real estate pay the costs under subdivision (1) to the township trustee.

(b) The certified statement prepared under subsection (a) shall be provided:

(1) to the owner or person possessing the real estate by:

(A) mail, using a certificate of mailing; or

(B) personal service; or

(2) by mailing the certified statement to the ~~auditor of~~ state **comptroller** for any real estate owned by the state or to the fiscal officer of another municipality (as defined in IC 5-11-1-16) for real estate owned by the municipality.

SECTION 365. IC 15-16-8-8, AS ADDED BY P.L.2-2008, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 8. (a) This subsection applies to real estate owned by the state. The ~~auditor of~~ state **comptroller** shall issue a warrant to pay the amount set forth in the certified statement under section 6(a) of this chapter for real estate owned by the state and shall charge the appropriate fund for the amount.

(b) This subsection applies to real estate owned by a municipality (as defined in IC 5-11-1-16) other than the township. The fiscal officer of the municipality shall make the necessary appropriation from the appropriate fund to pay the township the amount set forth in the certified statement under section 6(a) of this chapter for real estate owned by the municipality.

(c) This subsection applies to real estate that is exempt from property taxation. The owner of the tax exempt real estate shall pay the amount set forth in the certified statement under section 6(a) of this chapter for the tax exempt real estate. If the owner of the tax exempt real estate fails to pay the amount required by this chapter, the owner is ineligible for the property tax exemption, and the department of local government finance shall deny the property tax exemption for the real estate.

SECTION 366. IC 15-17-10-14, AS ADDED BY P.L.2-2008, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 14. All money received by the state veterinarian under this chapter shall be reported to the ~~auditor of~~ state **comptroller** at the end of each month or at another time prescribed by law, and at the same time the state veterinarian shall deposit the entire amount of the receipts with the treasurer of state for deposit in the state general fund.

SECTION 367. IC 15-18-2-31, AS ADDED BY P.L.2-2008,

SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 31. (a) The money for license fees and for inspection fees as provided in this chapter shall be paid to the treasurer of Purdue University. The Purdue University board of trustees shall expend the collected fees, on proper vouchers to be filed with the ~~auditor of~~ state **comptroller,** in meeting all necessary expenses in carrying out this chapter, including the employment of inspectors, traveling expenses of inspectors, expenses of issuing publications, and glassware equipment, testing device, and factory inspection as provided in this chapter.

(b) The treasurer's annual report to the governor must include a classified report showing the total receipts and expenditures of all fees received under this chapter.

SECTION 368. IC 16-18-2-182.5 IS REPEALED [EFFECTIVE JULY 1, 2024]. ~~Sec. 182.5. "Hospital system", for purposes of IC 16-51-1, has the meaning set forth in IC 16-51-1-4.~~

SECTION 369. IC 16-18-2-187.9 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: **Sec. 187.9. "Indiana nonprofit hospital system", for purposes of IC 16-51-1, has the meaning set forth in IC 16-51-1-4.**

SECTION 370. IC 16-18-2-199, AS AMENDED BY P.L.10-2020, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 199. "Legend drug", for purposes of IC 16-42, means a drug that is:

(1) subject to 21 U.S.C. 353(b)(1); or

(2) listed in the Prescription Drug Product List as:

(A) published in United States Department of Health and Human Services Approved Drug Products with Therapeutic Equivalence Evaluations, Tenth Edition, (1990); and

(B) revised in United ~~State~~ **States** Department of Health and Human Services, Approved Drug Products with Therapeutic Equivalence Evaluations, Cumulative Supplement to the Tenth Edition, Number 10 (1990).

SECTION 371. IC 16-19-3-26, AS AMENDED BY P.L.257-2017, SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 26. (a) The anatomical gift promotion fund is established. The fund consists of amounts distributed to the fund by the ~~auditor of~~ state **comptroller** under IC 9-18.1-3-9.

(b) The treasurer of state shall invest the money in the fund not currently needed to meet the obligations of the fund in the same manner as other public funds are invested. Interest that accrues from

these investments shall be deposited in the fund.

(c) The state department shall administer the fund. Any expenses incurred in administering the fund shall be paid from the fund.

(d) The money in the fund shall be distributed quarterly to the Indiana Donation Alliance Foundation and Donate Life Indiana for the purpose of implementing an organ, tissue, and marrow registry and to promote organ, tissue, and marrow donation. However, money in the fund may not be distributed under this subsection for any quarter of a year until the annual report for the previous year has been submitted under subsection (f).

(e) The Indiana Donation Alliance Foundation and Donate Life Indiana shall keep information regarding the identity of an individual who has indicated a desire to make an organ or tissue donation confidential.

(f) The Indiana Donation Alliance Foundation and Donate Life Indiana shall submit an annual audited report, including a list of all expenditures, to the:

(1) speaker of the house of representatives;

(2) president pro tempore of the senate;

(3) senate health and provider services committee; and

(4) house public health committee;

before February 1. The report must be in an electronic format under IC 5-14-6.

(g) Money in the fund at the end of a state fiscal year does not revert to the state general fund.

(h) This subsection applies if the Indiana Donation Alliance Foundation or Donate Life Indiana loses its status as an organization exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code. The Indiana Donation Alliance Foundation and Donate Life Indiana shall report in an electronic format under IC 5-14-6 to the chairpersons of the senate standing committee, as determined by the president pro tempore of the senate, and the house standing committee, as determined by the speaker of the house of representatives, that have subject matter jurisdiction over health issues. The chairpersons shall review the report and recommend to the state department whether to continue distributions under subsection (d).

SECTION 372. IC 16-21-6-3, AS AMENDED BY P.L.203-2023, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) Each hospital shall file with the state department a report for the preceding fiscal year within one hundred twenty (120) days after the end of the hospital's fiscal year. For the filing of a report for 2022, the state department shall grant an extension

of the time to file the report if the hospital shows good cause for the extension. The report must contain the following:

(1) A copy of the hospital's balance sheet, including a statement describing the hospital's total assets and total liabilities.

(2) A copy of the hospital's income statement.

(3) A statement of changes in financial position.

(4) A statement of changes in fund balance.

(5) Accountant notes pertaining to the report.

(6) A copy of the hospital's report required to be filed annually under 42 U.S.C. 1395g, and other appropriate utilization and financial reports required to be filed under federal statutory law.

(7) Net patient revenue and total number of paid claims, including providing the information as follows:

(A) The net patient revenue and total number of paid claims for inpatient services for:

(i) Medicare;

(ii) Medicaid;

(iii) commercial insurance, including inpatient services provided to patients participating in a fully-funded health insurance plan or a self-funded health insurance plan;

(iv) self-pay; and

(v) any other category of payer.

(B) The net patient revenue and total number of paid claims for outpatient services for:

(i) Medicare;

(ii) Medicaid;

(iii) commercial insurance, including outpatient services provided to patients participating in a fully-funded health insurance plan or a self-funded health insurance plan;

(iv) self-pay; and

(v) any other category of payer.

(C) The total net patient revenue and total number of paid claims for:

(i) Medicare;

(ii) Medicaid;

(iii) commercial insurance, including the total net patient revenue for services provided to patients participating in a fully-funded health insurance plan or a self-funded health insurance plan;

(iv) self-pay; and

(v) any other category of payer.

(8) Net patient revenue and total number of paid claims from

facility fees, including providing the information as follows:

(A) The net patient revenue and total number of paid claims for inpatient services from facility fees for:

(i) Medicare;

(ii) Medicaid;

(iii) commercial insurance, including inpatient services from facility fees provided to patients participating in a fully-funded health insurance plan or a self-funded health insurance plan;

(iv) self-pay; and

(v) any other category of payer.

(B) The net patient revenue and total number of paid claims for outpatient services from facility fees for:

(i) Medicare;

(ii) Medicaid;

(iii) commercial insurance, including outpatient services from facility fees provided to patients participating in a fully-funded health insurance plan or a self-funded health insurance plan;

(iv) self-pay; and

(v) any other category of payer.

(C) The total net patient revenue and total number of paid claims from facility fees for:

(i) Medicare;

(ii) Medicaid;

(iii) commercial insurance, including the total net patient revenue from facility fees provided ~~from facility fees~~ to patients participating in a fully-funded health insurance plan or a self-funded health insurance plan;

(iv) self-pay; and

(v) any other category of payer.

(9) Net patient revenue and total number of paid claims from professional fees, including providing the information as follows:

(A) The net patient revenue and total number of paid claims for inpatient services from professional fees for:

(i) Medicare;

(ii) Medicaid;

(iii) commercial insurance, including inpatient services from professional fees provided to patients participating in a fully-funded health insurance plan or a self-funded health insurance plan;

(iv) self-pay; and

(v) any other category of payer.

(B) The net patient revenue and total number of paid claims for outpatient services from professional fees for:

(i) Medicare;

(ii) Medicaid;

(iii) commercial insurance, including outpatient services from professional fees provided to patients participating in a fully-funded health insurance plan or a self-funded health insurance plan;

(iv) self-pay; and

(v) any other category of payer.

(C) The total net patient revenue and total number of paid claims from professional fees for:

(i) Medicare;

(ii) Medicaid;

(iii) commercial insurance, including the total net patient revenue from professional fees provided to patients participating in a fully-funded health insurance plan or a self-funded health insurance plan;

(iv) self-pay; and

(v) any other category of payer.

(10) A statement including:

(A) Medicare gross revenue;

(B) Medicaid gross revenue;

(C) other revenue from state programs;

(D) revenue from local government programs;

(E) local tax support;

(F) charitable contributions;

(G) other third party payments;

(H) gross inpatient revenue;

(I) gross outpatient revenue;

(J) contractual allowance;

(K) any other deductions from revenue;

(L) charity care provided;

(M) itemization of bad debt expense; and

(N) an estimation of the unreimbursed cost of subsidized health services.

(11) A statement itemizing donations.

(12) A statement describing the total cost of reimbursed and unreimbursed research.

(13) A statement describing the total cost of reimbursed and unreimbursed education separated into the following categories:

(A) Education of physicians, nurses, technicians, and other medical professionals and health care providers.

(B) Scholarships and funding to medical schools, and other postsecondary educational institutions for health professions education.

(C) Education of patients concerning diseases and home care in response to community needs.

(D) Community health education through informational programs, publications, and outreach activities in response to community needs.

(E) Other educational services resulting in education related costs.

(b) The information in the report filed under subsection (a) must be provided from reports or audits certified by an independent certified public accountant or by the state board of accounts.

(c) A hospital that fails to file the report required under subsection (a) by the date required shall pay to the state department a fine of one thousand dollars ($1,000) per day for which the report is past due. A fine under this subsection shall be deposited into the payer affordability penalty fund established by IC 12-15-1-18.5.

(d) If a hospital submitted the hospital's report for 2022 before July 1, 2023, the hospital must submit a revised report with the data set forth in subsection (a)(7) through (a)(9) before December 1, 2023. This subsection expires December 31, 2023.

SECTION 373. IC 16-21-10-18, AS ADDED BY P.L.205-2013, SECTION 214, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 18. (a) A hospital shall pay to the office interest on any fee that is paid eleven (11) or more days after the payment date. The interest must be applied at the same rate as the rate determined under IC 12-15-21-3(6)(A).

(b) The office shall report to the state department ~~of health~~ each hospital that fails to pay the fee within one hundred twenty (120) days after the payment date. The state department shall do the following concerning a hospital described in this subsection:

(1) Notify the hospital that the hospital's license under IC 16-21 will be revoked if the fee is not paid.

(2) Revoke the hospital's license under IC 16-21 if the hospital fails to pay the fee. IC 4-21.5-3-8 and IC 4-21.5-4 apply to this subdivision.

SECTION 374. IC 16-32-3-1.5, AS AMENDED BY P.L.230-2023, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1.5. ~~(a)~~ As used in this chapter, "service animal"

refers to a dog or miniature horse individually trained to do work or perform tasks for the benefit of an individual with a disability.

SECTION 375. IC 16-35-1-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) The treasurer of state shall serve as the custodian of money that is received by the state from appropriations made by the United States Congress for the purpose of cooperating with the several states in the enforcement and administration of the federal Social Security Act.

(b) Under this chapter, the state department may administer the money received under subsection (a), and the treasurer of state may do the following:

(1) Receive the money.

(2) Pay the money into the proper account of the state general fund.

(3) Provide for the proper custody of the money.

(4) Make disbursements from the proper account on the order of the state department on which the warrant of the ~~auditor of~~ state **comptroller** shall be issued.

SECTION 376. IC 16-41-21.2-4, AS ADDED BY P.L.125-2023, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. (a) Except as provided in subsection (c), the owner or operator having authority over a child care facility or preschool shall test the drinking water in the child care facility or preschool before January 1, 2026, to determine whether lead is present in the drinking water in a concentration that equals or exceeds the action level for lead.

(b) Drinking water testing required by this section must be performed in accordance with the lead sampling program for school buildings and child care facilities conducted by the Indiana finance authority.

(c) If the drinking water in a child care facility or preschool has been tested through a lead sampling program conducted by the Indiana finance authority, the owner or operator having authority over the child care facility or preschool is not required to test the drinking water in the child care facility or preschool before January 1, 2026, under subsection (a).

(d) If the testing of the drinking water in a child care facility or preschool under this section indicates that the presence of lead in the drinking water equals or exceeds the action level for lead, the owner or operator having authority over the child care facility or preschool shall take action to reduce the concentration of lead in the drinking water to a level below the action level for lead by:

(1) eliminating the source of the lead in the drinking water; or

(2) installing a water filtration system that will reduce the level of lead in the drinking water to a level below the action level for lead.

(e) A water filtration system installed under subsection (d)(2) must meet the following conditions, as applicable:

(1) If the system is a point-of-use water filtration system, it must be certified by a certifying body accredited by a signatory to the International Accreditation Forum Multilateral Recognition Arrangement ~~(IAFMlA),~~ **(IAFMRA),** such as the American National Accreditation Board (ANAB), for drinking water treatment units for lead reduction.

(2) If the system is a water treatment system on a drinking water outlet, it must be third party certified:

(A) under NSF/ANSI 53 for lead reduction;

(B) under NSF/ANSI 42 for particulate reduction (Class 1); or

(C) under NSF/ANSI 58 for lead reduction.

(f) If the owner or operator of a child care facility or preschool installs a water filtration system under subsection (d)(2), the owner or operator shall:

(1) follow the manufacturer's instructions for the installation, use, and maintenance of the water filtration system; and

(2) create and follow a maintenance schedule that identifies the person responsible for the installation and maintenance of the water filtration system.

(g) The environmental rules board shall, under IC 4-22-2 and IC 13-14-9, adopt rules, including emergency rules adopted in the manner provided by IC 4-22-2-37.1, concerning the ~~lead~~ action level **for lead.** Rules adopted by the environmental rules board shall conform with the forthcoming Lead and Copper Rule Improvements (LCRI) being promulgated by the United States Environmental Protection Agency. Notwithstanding IC 4-22-2-37.1(g), the emergency rules that are adopted under this subsection and in the manner provided by IC 4-22-2-37.1 expire on the date on which rules that supersede the emergency rules are adopted by the board under this subsection and IC 4-22-2-24 through IC 4-22-2-36.

SECTION 377. IC 16-41-44-5, AS ADDED BY P.L.201-2023, SECTION 150, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) An individual property owner shall have the water tested through the local health department's water testing program.

(b) If the local health department testing indicates further testing for

dioxin is necessary, the state department shall coordinate with the property owner to obtain a water sample in the manner necessary for dioxin testing and perform the ~~testings~~ **testing** in accordance with ~~EPA~~ **federal Environmental Protection Agency** standards.

SECTION 378. IC 16-45-3-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. (a) The treasurer of state is designated as the custodian of all money received by the state from any appropriations made by the United States Congress for the purpose of cooperating with the several states in promoting the welfare and hygiene of maternity and infancy.

(b) The treasurer of state may receive and provide for the proper custody of money received from the federal government under this chapter. The treasurer of state may make disbursements from that money upon the order of the state department and upon a warrant of the ~~auditor of~~ state **comptroller.**

SECTION 379. IC 16-46-2-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. For the purpose of preventing the introduction and spread of cholera and other contagious and infectious diseases within Indiana, the governor may, at any time the governor believes it proper and necessary, draw an order on the ~~auditor of~~ state **comptroller,** subject to the limitation set forth in section 4 of this chapter.

SECTION 380. IC 16-46-2-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. The ~~auditor of~~ state **comptroller** shall issue to the governor a warrant on the state treasury in the amount named in the order of the governor.

SECTION 381. IC 16-46-10-2.2, AS ADDED BY P.L.164-2023, SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2.2. (a) This section applies for purposes of funding beginning in the state fiscal year beginning July 1, 2023, and in each state fiscal year thereafter.

(b) For purposes of this section, "SVI" means the federal Centers for Disease Control and Prevention and the federal Agency for Toxic Substances and Disease Registry social vulnerability index.

(c) In order for a local board of health to be eligible to receive funding under this section, the following requirements must be met:

(1) The county executive must vote to accept additional funding and to provide core public health services in the county described in subsection (e).

(2) The county must provide a maintenance of effort each year according to the following:

(A) In the first year a local board of health receives funds

under this section, the county shall distribute funds to the local board of health in an amount that equals the average amount of funds distributed to the local board of health by the county in the immediately preceding three (3) years.

(B) In each year after the first year a local board of health receives funds under this section, the county must provide an amount of funding equal to the amount determined in the last STEP of the following STEPS:

STEP ONE: Determine the amount of funding the local board of health is eligible to receive under subsection (d)(1)(A) for the year.

STEP TWO: Multiply the STEP ONE result by one and twenty-five hundredths (1.25).

STEP THREE: Subtract the STEP ONE result from the STEP TWO result.

(C) The local health funding provided by a county under clauses (A) and (B) may only consist of funds attributable to taxes and miscellaneous revenue that is deposited in the county health fund, and may not include fees collected by the local health department, federal funds, or private funds.

(3) The local board of health:

(A) shall ensure that the core public health services are provided in the county in accordance with the financial report required by subsection (f); and

(B) may employ:

(i) one (1) full-time public health nurse;

(ii) one (1) full-time or part-time school liaison; and

(iii) one (1) part-time preparedness employee.

A school liaison may be employed to partner with schools and school nurses, upon the request of a school corporation, to develop education programming concerning only nutrition, physical activity, drug prevention, tobacco and nicotine prevention and cessation, required school hearing and vision screening, dental hygiene and oral health, and first aid training.

(d) Subject to subsection (f), and subject to state appropriations, the amount of funding for which a local board of health is eligible under this section is the sum of the following:

(1) A base amount equal to the greater of:

(A) twenty-six dollars ($26) per capita; or

(B) in the case of a county having a population:

(i) greater than fifteen thousand (15,000), a minimum of four hundred fifty thousand dollars ($450,000);

(ii) greater than ten thousand (10,000), ~~but~~ **and** less than fifteen thousand (15,000), a minimum of four hundred thousand dollars ($400,000); and

(iii) less than ten thousand (10,000), a minimum of three hundred fifty thousand dollars ($350,000).

(2) In the case of a county in the highest quartile SVI or an average county life expectancy of more than two (2) years less than the statewide average life expectancy, in addition to the amount under subdivision (1), an additional five dollars ($5) per capita.

(3) In the case of a county in the second highest quartile SVI or an average county life expectancy that is one (1) year or two (2) years less than the statewide average life expectancy, in addition to the amount under subdivision (1), an additional three dollars ($3) per capita.

(e) A county executive that votes to accept funding described in subsection (d) shall, in collaboration with the local health board, do the following:

(1) Collaborate with local entities to identify gaps in core public health services within the county.

(2) Develop a health plan for the county.

(3) Prepare a budget, for approval by the county fiscal body, for the use of additional funding provided under this section, including determining which core public health services are to be provided through contracts or grants with the additional funding to local entities.

(f) Subject to section 3.5 of this chapter, before the first year that a local board of health wishes to receive funding under this section, the local board of health shall submit, not later than September 1, a financial report to the state department with a proposed spending plan and any additional information required by the state department. Subject to section 3.5 of this chapter, not later than June 1 of each year after the first year in which a local board of health receives funding under this section, the local board of health shall submit a financial report to the state department with an accounting of how funds were spent the previous year, a proposed spending plan for the upcoming year, and any additional information required by the state department. The financial report must be in a manner prescribed by the state department. The report shall be submitted to the state budget committee each year. State budget committee review must occur prior to the distribution of funding awards to counties provided under subsections (e) and (h).

(g) The county fiscal body shall work with the local board of health in the preparation and submission of a report required under subsection (f).

(h) For counties with a city health department established under IC 16-20-4-3, funding under this section shall be disbursed to the county health department. The county fiscal body and the city fiscal body shall, in good faith, enter into an interlocal agreement, in a manner prescribed by the state department, to determine the amount of funding to be disbursed to the city health department. The county health department and the city health department shall submit a joint plan to the state department that demonstrates the core public health services that will be provided by each in serving the county.

(i) The county fiscal body may adopt an ordinance to allocate the funds received under subsection (h). The ordinance must provide that each local board of health in the county may receive an allocation of funds received under this section. The county fiscal body shall file a copy of the ordinance with the state department before May 1 of each year.

(j) For counties that have an existing health department cooperative that was formed by an interlocal cooperative agreement before December 31, 2022, and as authorized by IC 36-1-7, funding under this section shall be disbursed to the health department cooperative. The health department cooperative shall follow the same rules and guidelines that are required by the local board of health under this section.

(k) Before funds may be used to hire or contract for the provision or administration of core public health services, the local health department shall post the position or contract to the public for at least thirty (30) days.

(l) A county executive may vote to stop accepting funding under this section at any time.

SECTION 382. IC 16-52-3-2, AS ADDED BY P.L.149-2023, SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. (a) Before a temporary health care services agency may refer a health care personnel to a health care facility, the temporary health care services agency shall do the following:

(1) Make inquiries concerning health care personnel, including the following:

(A) Ensuring that the health care personnel meets the licensing, certification, or registration requirements for the profession for which the health care personnel is to be referred.

(B) Determining if any discipline, such as revocation, suspension, probation, or a fine, has been taken against the health care personnel's license, certification, or registration, including any license, certificate, or registration that is active, inactive, retired, or expired, including in another state or jurisdiction.

(2) Check all professional registries that the temporary health care services agency has reason to believe contain information on the health care personnel, including other states and jurisdictions.

(3) Comply with any federal or state statute or regulation concerning the qualifications for a health care facility to engage or employ the health care personnel, including performing:

(A) criminal background checks; and

(B) health screening or tests required by 410 IAC 16.2-3.1-14(t) and 410 IAC 16.2-5-1.4(f).

(b) A temporary health care services agency shall, not later than seven (7) days of becoming aware, notify the state department and the office of the attorney general in writing of any circumstance concerning a health care personnel referred by the temporary health care ~~service~~ **services** agency that threatens the welfare, safety, or health of the public, including the following:

(1) Diversion of a legend drug or controlled substance.

(2) Conviction of a crime, except traffic related misdemeanors other than operating a motor vehicle under the influence of a drug or alcohol.

(3) Abuse of a patient.

(4) Engagement in sexual contact with a patient.

(5) Disciplinary action in another state or jurisdiction.

(6) A violation of the health care personnel's standard of practice set forth in IC 25-1-9-4.

SECTION 383. IC 16-52-4-2, AS ADDED BY P.L.149-2023, SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. (a) The state department may issue an order of compliance, impose a civil penalty, or refuse to issue a registration to a temporary health care services agency or a person that owns or operates a temporary health care services agency for any of the following reasons:

(1) Failing to obtain or maintain a registration as required by this article.

(2) Violating a provision of this article.

(3) Failing to take immediate action to remedy a violation of this article.

(4) Engaging in fraud or deceit in obtaining or attempting to obtain a registration.

(5) Lending the temporary health care ~~service~~ **services** agency's registration to another person.

(6) Enabling another person to manage or operate the temporary health care services agency that is not subject to the temporary health care ~~service~~ **services** agency's registration.

(7) Using the temporary health care ~~service~~ **services** agency registration of another person or in any way knowingly aiding or abetting the improper granting of a registration.

(8) Violating an order previously issued by the state department in a disciplinary matter.

(9) Continuing operating a temporary health care services agency after June 30, 2023, without complying with this article.

(10) Engaging in fraud or deception of those seeking employment or of a health care facility.

(11) Billing a health care facility with fees, charges, and commissions for health care personnel in excess of the schedule of fees, charges, and commissions submitted by the temporary health care services agency to the state department.

(12) Violating any other rules adopted by the state department under IC 4-22-2 that specify a requirement that must be met by a temporary health care services agency in order to be registered under this article.

(b) The state department may impose any of the following for a violation of subsection (a):

(1) Deny the application for a registration or renewal of a registration under this article.

(2) Revoke, suspend, restrict, or otherwise limit a registration under this article.

(3) Impose a civil penalty of not more than five thousand dollars ($5,000) for each incident in which a temporary health care services agency engages in conduct prohibited under subsection (a).

(4) Stay enforcement of any revocation, suspension, restriction, or other limitation under subdivision (2) or any other discipline and place the temporary health care services agency on probation with the state department having the right to ~~vacation~~ **vacate** the probationary order for noncompliance with provisions under this article.

SECTION 384. IC 20-19-2-18, AS AMENDED BY P.L.234-2007, SECTION 88, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JULY 1, 2024]: Sec. 18. (a) The treasurer of state is designated as the custodian for career and technical education.

(b) The treasurer of state shall do the following:

(1) Receive money paid to the state from the United States treasury under the act of Congress described in section 17 of this chapter.

(2) Pay the money described in subdivision (1), upon the warrant of the ~~auditor of~~ state **comptroller,** when the money is certified by the state board.

SECTION 385. IC 20-20-48-8, AS ADDED BY P.L.202-2023, SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 8. (a) The department, in consultation with the commission for higher education, shall approve teacher education courses or programs that meet the criteria established under subsection (b).

(b) The department may only approve a teacher education course or program under subsection (a) that:

(1) is designed to:

(A) engage teachers with approved postsecondary educational institutions and employers for the purpose of connecting daily classroom lessons with innovations in workplace practices and postsecondary education research; **and**

(B) improve a teacher's:

(i) content area knowledge; and

(ii) familiarity with the application of the content area in postsecondary education research and the workplace;

(2) is offered:

(A) by an approved postsecondary educational institution;

(B) by an employer; or

(C) jointly, by an approved postsecondary educational institution and employer; and

(3) meets any other requirements established by the department.

SECTION 386. IC 20-23-18-3, AS AMENDED BY P.L.201-2023, SECTION 152, AND AS AMENDED BY P.L.234-2023, SECTION 1, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) Except as provided in subsection (c), the Muncie Community school corporation is subject to all applicable federal and state laws.

(b) If a provision of this chapter conflicts with any other law, including IC 20-23-4, the provision in this chapter controls.

(c) Notwithstanding subsection (a), to provide all administrative and academic flexibility to implement innovative strategies, the Muncie

Community school corporation is subject only to the following IC 20 and IC 22 provisions:

(1) IC 20-26-5-10 (criminal history).

(2) IC 20-26-12-1 (curricular material purchase and provision; public school students).

(3) IC 20-26-12-2 (curricular material purchase and rental).

~~*(2)*~~ **(4)** *IC 20-26-21 (personal analyses, evaluations, or surveys by third party vendors).*

~~*(4)*~~ ~~*(3)*~~ **(5)** IC 20-28-5-8 (conviction of certain felonies or misdemeanors; notice and hearing; permanent revocation of license; data base of school employees who have been reported).

~~*(5)*~~ ~~*(4)*~~ **(6)** IC 20-28-10-17 (school counselor immunity).

~~*(6)*~~ ~~*(5)*~~ **(7)** IC 20-29 (collective bargaining) to the extent required by subsection (e).

~~*(7)*~~ ~~*(6)*~~ **(8)** IC 20-30-3-2 and IC 20-30-3-4 (patriotic commemorative observances).

~~*(8)*~~ ~~*(7)*~~ **(9)** The following:

(A) IC 20-30-5-0.5 (display of the United States flag; Pledge of Allegiance).

(B) IC 20-30-5-1, IC 20-30-5-2, and IC 20-30-5-3 (the constitutions of Indiana and the United States; writings, documents, and records of American history or heritage).

(C) IC 20-30-5-4 (system of government; American history).

(D) IC 20-30-5-5 (morals instruction).

(E) IC 20-30-5-6 (good citizenship instruction).

~~*(9)*~~ ~~*(8)*~~ **(10)** IC 20-32-4, concerning graduation requirements.

~~*(10)*~~ ~~*(9)*~~ **(11)** IC 20-32-5.1, concerning the Indiana's Learning Evaluation Assessment Readiness Network (ILEARN) program.

~~*(11)*~~ ~~*(10)*~~ **(12)** IC 20-32-8.5 (IRead3).

~~*(12)*~~ ~~*(11)*~~ **(13)** IC 20-33-2 (compulsory school attendance).

~~*(13)*~~ ~~*(12)*~~ **(14)** IC 20-33-8-16 (firearms, ~~*and*~~ deadly weapons, *or destructive devices).*

~~*(14)*~~ ~~*(13)*~~ **(15)** IC 20-33-8-19, IC 20-33-8-21, and IC 20-33-8-22 (student due process and judicial review).

~~*(15)*~~ ~~*(14)*~~ **(16)** IC 20-33-7 (parental access to education records).

~~*(16)*~~ ~~*(15)*~~ **(17)** IC 20-33-9 (reporting of student violations of law).

~~*(17)*~~ ~~*(16)*~~ **(18)** IC 20-34-3 (health and safety measures).

~~*(18)*~~ ~~*(17)*~~ **(19)** IC 20-35 (concerning special education).

~~*(19)*~~ ~~*(18)*~~ **(20)** IC 20-39 (accounting and financial reporting procedures).

~~*(20)*~~ ~~*(19)*~~ **(21)** IC 20-40 (government funds and accounts).

~~*(21)*~~ ~~*(20)*~~ **(22)** IC 20-41 (extracurricular funds and accounts).

~~*(22)*~~ ~~*(21)*~~ **(23)** IC 20-42 (fiduciary funds and accounts).

~~*(23)*~~ ~~*(22)*~~ **(24)** IC 20-42.5 (allocation of expenditures to student instruction and learning).

~~*(24)*~~ ~~*(23)*~~ **(25)** IC 20-43 (state tuition support).

~~*(25)*~~ ~~*(24)*~~ **(26)** IC 20-44 (property tax levies).

~~*(26)*~~ ~~*(25)*~~ **(27)** IC 20-46 (levies other than general fund levies).

~~*(27)*~~ ~~*(26)*~~ **(28)** IC 20-47 (related entities; holding companies; lease agreements).

~~*(28)*~~ ~~*(27)*~~ **(29)** IC 20-48 (borrowing and bonds).

~~*(29)*~~ ~~*(28)*~~ **(30)** IC 20-49 (state management of common school funds; state advances and loans).

~~*(30)*~~ ~~*(29)*~~ **(31)** IC 20-50 (concerning homeless children and foster care children).

~~*(31)*~~ ~~*(30)*~~ **(32)** IC 22-2-18, before its expiration on June 30, 2021 (limitation on employment of minors).

(d) The Muncie Community school corporation is subject to required audits by the state board of accounts under IC 5-11-1-9.

(e) Except to the extent required under a collective bargaining agreement entered into before July 1, 2018, the Muncie Community school corporation is not subject to IC 20-29 unless the school corporation voluntarily recognizes an exclusive representative under IC 20-29-5-2. If the school corporation voluntarily recognizes an exclusive representative under IC 20-29-5-2, the school corporation may authorize a school within the corporation to opt out of bargaining allowable subjects or discussing discussion items by specifying the excluded items on the notice required under IC 20-29-5-2(b). The notice must be provided to the education employment relations board at the time the notice is posted.

SECTION 387. IC 20-24-12-12, AS ADDED BY P.L.91-2011, SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 12. The department shall withhold the amount of the balance of the loan due in a year on a loan made under this chapter from state tuition support distributions that would otherwise be made in the year to the charter school. To the extent possible, the department shall withhold an equal amount from each installment of state tuition support distributed to the charter school. Withheld amounts reduce the balance of the loan of the charter school. The ~~auditor of~~ state **comptroller** shall transfer withheld amounts to the fund.

SECTION 388. IC 20-25.7-5-2, AS AMENDED BY P.L.201-2023, SECTION 159, AND AS AMENDED BY P.L.246-2023, SECTION 31, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. (a) The board may enter into an

agreement with an organizer to reconstitute an eligible school as a participating innovation network charter school or to establish a participating innovation network charter school at a location selected by the board within the boundary of the school corporation. Notwithstanding IC 20-26-7.1, a participating innovation network charter school may be established within a vacant school building.

(b) The terms of the agreement entered into between the board and an organizer must specify the following:

(1) A statement that the organizer authorizes the department to include the charter school's performance assessment results under IC 20-31-8 when calculating the school corporation's performance assessment under rules adopted by the state board.

(2) The amount of state funding, including tuition support (if the participating innovation network charter school is treated in the same manner as a school operated by the school corporation under subsection (d)(2)), and money levied as property taxes that will be distributed by the school corporation to the organizer.

(3) The performance goals and accountability metrics agreed upon for the charter school in the charter agreement between the organizer and the authorizer.

(4) For an agreement entered into or renewed after June 30, 2023, the process the board is required to follow in determining whether to renew the agreement.

(c) If an organizer and the board enter into an agreement under subsection (a), the organizer and the board shall notify the department that the agreement has been made under this section within thirty (30) days after the agreement is entered into.

(d) Upon receipt of the notification under subsection (c), for school years starting after the date of the agreement:

(1) the department shall include the participating innovation network charter school's performance assessment results under IC 20-31-8 when calculating the school corporation's performance assessment under rules adopted by the state board;

(2) the department shall treat the participating innovation network charter school in the same manner as a school operated by the school corporation when calculating the total amount of state funding to be distributed to the school corporation unless subsection (e) applies; and

(3) if requested by a participating innovation network charter school that reconstitutes an eligible school, the department may use student growth as the state board's exclusive means to determine the innovation network charter school's category or

designation of school improvement under 511 IAC 6.2-10-10 for a period of three (3) years. Beginning with the 2019-2020 school year, the department may not use student growth as the state board's exclusive means to determine an innovation network charter school's category or designation of school improvement. This subdivision expires July 1, 2023.

(e) If a participating innovation network school was established before January 1, 2016, and for the current school year has a complexity index that is greater than the complexity index for the school corporation that the innovation network school has contracted with, the innovation network school shall be treated as a charter school for purposes of determining tuition support. This subsection expires June 30, ~~*2023.*~~ *2025.*

(f) If the board or organizer fails to follow the process described in subsection (b)(4), the board or organizer may appeal to the state board. The state board shall hear the appeal in a public meeting and ensure that the board or organizer follows the renewal process specified in the agreement. The board may not terminate an agreement until the board has provided evidence to the state board that the board has complied with the renewal process specified in the agreement. The state board shall issue a decision on an appeal under this subsection not later than sixty (60) days after the date the board or organizer submitted the appeal to the state board.

(g) If an administrative fee is included in an agreement entered into or renewed after June 30, 2023, under this section, the fee may not exceed one percent (1%) of the total amount of state tuition support that is distributed to the school corporation based on the participating innovation network charter school's student enrollment.

SECTION 389. IC 20-26-5-10, AS AMENDED BY P.L.110-2023, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. (a) This section applies to a:

(1) school corporation;

(2) charter school; or

(3) nonpublic school that employs one (1) or more employees.

(b) A school corporation, a charter school, and a nonpublic school shall adopt a policy concerning criminal history information for individuals who:

(1) apply for:

(A) employment with the school corporation, charter school, or nonpublic school; or

(B) employment with an entity with which the school corporation, charter school, or nonpublic school contracts for

services;

(2) seek to enter into a contract to provide services to the school corporation, charter school, or nonpublic school; or

(3) are employed by an entity that seeks to enter into a contract to provide services to the school corporation, charter school, or nonpublic school;

if the individuals are likely to have direct, ongoing contact with children within the scope of the individuals' employment.

(c) Except as provided in subsections (f) and (g), a school corporation, a charter school, and a nonpublic school shall administer a policy adopted under this section uniformly for all individuals to whom the policy applies.

(d) A policy adopted under this section must require that the school corporation, charter school, or nonpublic school conduct an expanded criminal history check concerning each applicant for employment who is likely to have direct, ongoing contact with children within the scope of the individual's employment before or not later than thirty (30) days after the start date of the applicant's employment by the school corporation, charter school, or nonpublic school. If a vendor providing an expanded criminal history check offers more than one (1) type of expanded criminal history check, the policy shall require that the school corporation, charter school, or nonpublic school evaluate all available types of criminal history ~~check~~ **checks** and determine whether a more comprehensive expanded criminal history check would better protect the students.

(e) A policy adopted under this section:

(1) must require that the school corporation, charter school, or nonpublic school conduct an Indiana expanded child protection index check; and

(2) may require that the school corporation, charter school, or nonpublic school conduct an expanded child protection index check in other states;

concerning each applicant for employment who is likely to have direct, ongoing contact with children within the scope of the individual's employment. An Indiana expanded child protection index check must be completed before or not later than sixty (60) days after the start date of the applicant's employment by the school corporation, charter school, or nonpublic school.

(f) A policy adopted under this section must state that the school corporation, charter school, or nonpublic school requires an expanded criminal history check concerning an employee of the school corporation, charter school, or nonpublic school who is likely to have

direct, ongoing contact with children within the scope of the employee's employment. The checks must be conducted every five (5) years. A school corporation, charter school, or nonpublic school may adopt a policy to require an employee to obtain an expanded child protection index check every five (5) years.

(g) In implementing subsection (f), and subject to subsection (j), a school corporation, charter school, or nonpublic school may update the checks required under subsection (f) for employees who are employed by the school corporation, charter school, or nonpublic school as of July 1, 2017, over a period not to exceed five (5) years by annually conducting updated expanded criminal history checks and expanded child protection index checks for at least one-fifth (1/5) of the number of employees who are employed by the school corporation, charter school, or nonpublic school on July 1, 2017.

(h) An applicant or employee may be required to provide a written consent for the school corporation, charter school, or nonpublic school to request an expanded criminal history check and an expanded child protection index check concerning the individual before the individual's employment by the school corporation, charter school, or nonpublic school. The school corporation, charter school, or nonpublic school may require the individual to provide a set of fingerprints and pay any fees required for the expanded criminal history check and expanded child protection index check. Each applicant for employment or employee described in subsection (f) may be required:

(1) at the time the individual applies or updates an expanded criminal history check under subsection (f); or

(2) while an expanded criminal history check or expanded child protection index check is being conducted;

to answer questions concerning the individual's expanded criminal history check and expanded child protection index check. The failure to answer honestly questions asked under this subsection is grounds for termination of the employee's employment.

(i) An applicant is responsible for all costs associated with obtaining the expanded criminal history check and expanded child protection index check unless the school corporation, charter school, or nonpublic school agrees to pay the costs. A school corporation, charter school, or nonpublic school may agree to pay the costs associated with obtaining an expanded criminal history background check for an employee. An employee of a school corporation, charter school, or nonpublic school may not be required to pay the costs of an expanded child protection index check.

(j) An applicant or employee may not be required by a school

corporation, charter school, or nonpublic school to obtain an expanded criminal history check more than one (1) time during a five (5) year period. However, a school corporation, charter school, or nonpublic school may obtain an expanded criminal history check or an expanded child protection index check at any time if the school corporation, charter school, or nonpublic school has reason to believe that the applicant or employee:

(1) is the subject of a substantiated report of child abuse or neglect; or

(2) has been charged with or convicted of a crime listed in section 11.2(b) of this chapter or IC 20-28-5-8(c).

(k) As used in this subsection, "offense requiring license revocation" means an offense listed in IC 20-28-5-8(c). A policy adopted under this section must prohibit a school corporation, charter school, or nonpublic school from:

(1) hiring;

(2) continuing the employment of;

(3) contracting with; or

(4) continuing to contract with;

a person who has been convicted of an offense requiring license revocation, unless the conviction has been reversed, vacated, or set aside on appeal.

(l) Information obtained under this section must be used in accordance with law.

SECTION 390. IC 20-26-5-40, AS ADDED BY P.L.207-2021, SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 40. (a) This section applies to a student identification card issued to a student after June 30, 2022:

(1) by a public school, including a charter school; and

(2) to each student of a school described in subdivision (1) who is in grade 6, 7, 8, 9, 10, 11, or 12.

(b) If a school issues a student identification card to a student, the school shall include on the student identification card the following:

(1) Except as provided under subsection (c), the 9-8-8 crisis hotline.

(2) A local, state, or national human trafficking hotline telephone number that provides support twenty-four (24) hours a day, seven (7) days a week.

(3) A local, state, or national sexual assault hotline telephone number that provides support twenty-four (24) hours a day, seven (7) days a week.

(4) A local, state, or national teen dating violence hotline

telephone number that provides support twenty-four (24) hours a day, seven (7) days a week.

(5) If a hotline specified in subdivisions (1) through (4) is capable of receiving a text message, the information to text the hotline.

(c) If the 9-8-8 crisis hotline is not in operation at the time a school issues a student identification card, the school shall include a local, state, or national suicide prevention hotline telephone number on the student identification card. However, if the 9-8-8 crisis hotline becomes operational at a later date, the school shall include the 9-8-8 crisis hotline on all student identification cards issued by the school after the 9-8-8 crisis hotline is in operation.

(d) A school may include the information described in subsections (b) and (c) on a student identification card by:

(1) printing the information on the student identification card; or

(2) affixing on the student identification card a sticker with the information printed on the sticker.

~~(e) Before December 1, 2021, the Indiana criminal justice institute (established under IC 5-2-6-3) shall submit a report to the legislative council with recommendations for the best telephone numbers, including any available texting options, to list on a student identification card for students to access support and resources to address suicide prevention, human trafficking, teen dating violence, and sexual assault. This report must consider the scope of services that will be offered by the 9-8-8 crisis hotline and must be submitted in an electronic format under IC 5-14-6. This subsection expires January 1, 2022.~~

SECTION 391. IC 20-26-13-5, AS AMENDED BY P.L.160-2023, SECTION 2, AND BY P.L.188-2023, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) As used in this chapter, "graduation" means the successful completion by a student of:

(1) a sufficient number of academic credits, or the equivalent of academic credits; and

(2) the graduation examination (before July 1, 2022), a postsecondary readiness competency established by the state board under IC 20-32-4-1.5(c), or a waiver process required under IC 20-32-3 through IC 20-32-5.1;

resulting in the awarding of an Indiana diploma or an ~~alternative~~ **alternate** diploma described in IC 20-32-4-14.

(b) The term does not include the granting of a general educational development diploma under IC 20-20-6 (before its repeal) or IC 22-4.1-18.

SECTION 392. IC 20-28-11.5-9, AS AMENDED BY P.L.200-2023, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9. (a) The principal of a school in a school corporation shall report in the aggregate the results of staff performance evaluations for the school for the previous school year to the superintendent and the governing body for the school corporation before August 15 of each year on the schedule determined by the governing body. The report must be presented in a public meeting of the governing body. Before presentation to the governing body, the superintendent of the school corporation shall discuss the report of completed evaluations with the teachers. This discussion is not subject to the open door law (IC 5-14-1.5). The report of completed evaluations is not subject to bargaining.

(b) A school corporation annually shall provide the disaggregated results of staff performance evaluations by teacher identification numbers to the department:

(1) after completing the presentations required under subsection (a) for all schools for the school corporation; and

(2) before November 15 of that year.

Before November 15 of each year, each charter school (including a virtual charter school) shall provide the disaggregated results of staff performance evaluations by teacher identification numbers to the department.

(c) Not before the beginning of the second semester (or the equivalent) of the school year and not later than August 1 of each year, the principal at each school described in subsection (b) shall complete a survey that provides information regarding the principal's assessment of the quality of instruction by each particular teacher preparation program located in Indiana for teachers employed at the school who initially received their teaching license in Indiana in the previous two (2) years. The survey shall be adopted by the state board and prescribed on a form developed not later than July 30, 2016, by the department that is aligned with the matrix system established under IC 20-28-3-1(i). The school shall provide the surveys to the department in a manner prescribed by the department. The department shall compile the information contained in the surveys, broken down by each teacher preparation program located in Indiana. The department shall include information relevant to a particular teacher preparation program located in Indiana in the department's report under subsection (f).

(d) During the second semester (or the equivalent) of the school year and not later than August 1 of each year, each teacher employed

by a school described in subsection (b) in Indiana who initially received a teacher's license in Indiana in the previous three (3) years shall complete a form after the teacher completes the teacher's initial year teaching at a particular school. The information reported on the form must:

(1) provide the year in which the teacher was hired by the school;

(2) include the name of the teacher preparation program that recommended the teacher for an initial license;

(3) describe subjects taught by the teacher;

(4) provide the location of different teaching positions held by the teacher since the teacher initially obtained an Indiana teaching license;

(5) provide a description of any mentoring the teacher has received while teaching in the teacher's current teaching position;

(6) describe the teacher's current licensure status; and

(7) include an assessment by the teacher of the quality of instruction of the teacher preparation program in which the teacher participated.

The form shall be prescribed by the department. The forms shall be submitted to the department in a manner prescribed by the department. Upon receipt of the information provided in this subsection, the department shall compile the information contained in the forms and include an aggregated summary of the report on the department's ~~Internet web site.~~ **website.**

(e) Before December 15 of each year, the department shall report the results of staff performance evaluations in the aggregate to the state board, and to the public via the department's ~~Internet web site~~ **website** for:

(1) the aggregate of certificated employees of each school and school corporation;

(2) the aggregate of graduates of each teacher preparation program in Indiana;

(3) for each school described in subsection (b), the annual rate of retention for certificated employees for each school within the charter school or school corporation; and

(4) the aggregate results of staff performance evaluations for each category described in ~~section 4(c)(3)~~ **section 4(b)** of this chapter. In addition to the aggregate results, the results must be broken down:

(A) by the content area of the initial teacher license received by teachers upon completion of a particular teacher preparation program; or

(B) as otherwise requested by a teacher preparation program, as approved by the state board.

(f) Beginning November 1, 2016, and before September 1 of each year thereafter, the department shall report to each teacher preparation program in Indiana for teachers with three (3) or fewer years of teaching experience:

(1) information from the surveys relevant to that particular teacher education program provided to the department under subsection (c);

(2) information from the forms relevant to that particular teacher preparation program compiled by the department under subsection (d); and

(3) the results from the most recent school year for which data are available of staff performance evaluations for each category described in ~~section 4(c)(3)~~ **section 4(b)** of this chapter with three (3) or fewer years of teaching experience for that particular teacher preparation program. The report to the teacher preparation program under this subdivision shall be in the aggregate form and shall be broken down by the teacher preparation program that recommended an initial teaching license for the teacher.

SECTION 393. IC 20-30-5.6-5, AS ADDED BY P.L.202-2023, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) Except as provided in subsections (c) through (f), during each school year, a student who is:

(1) enrolled in a school; and

(2) in ~~grades 11 and 12;~~ **grade 11 or 12;**

shall meet with at least one (1) approved postsecondary educational institution, intermediary, employer, or labor organization for not less than thirty (30) minutes to discuss current and future career opportunities and the necessary education levels for various careers.

(b) In advance of the meeting required under subsection (a), the student shall select, from the list prepared under IC 21-18-19-1 or from a list of approved postsecondary educational institutions maintained by the student's school, at least one (1) approved postsecondary educational institution, intermediary, employer, or labor organization with which to meet.

(c) The parent of a student or an emancipated student may opt out of the meeting required under subsection (a).

(d) If a school determines that no approved postsecondary educational institutions, intermediaries, employers, or labor organizations are willing to meet with students under subsection (a), the school may submit to the commission for higher education a written

request to waive the meeting requirement.

(e) The meeting requirement under subsection (a) does not apply to a student who is participating in a program approved by the student's school in which the student:

(1) works for an employer or labor organization for part of regular school hours; and

(2) attends school for part of regular school hours.

(f) The meeting requirement under subsection (a) does not apply to students who receive career coaching services through the career coaching grant under IC 21-18-20.

(g) An intermediary, employer, or labor organization may hold a meeting described in subsection (a) with not more than five (5) students at one (1) time.

SECTION 394. IC 20-31-8-4.6, AS AMENDED BY P.L.246-2023, SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4.6. (a) If a school corporation or a charter school enters into an agreement with an eligible school (as defined in IC 20-51-1-4.7) to provide dropout recovery educational services for an at-risk student who is enrolled at a public school, the student:

(1) may not be included in the calculation of the public school's:

(A) category or designation of school performance; and

(B) graduation rate; ~~calculation;~~ and

(2) shall be included in the eligible school's graduation rate calculation.

(b) The state board shall adopt rules under IC 4-22-2 and any guidelines necessary to carry out this section.

SECTION 395. IC 20-31-8-5.5, AS AMENDED BY P.L.201-2023, SECTION 170, AND AS AMENDED BY P.L.171-2023, SECTION 4, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5.5. (a) Not later than July 1, 2024, the state board shall do the following:

(1) Establish a compilation of longitudinal data indicating school performance success in various selected and enumerated program areas.

(2) Present the data described in subdivision (1) for each school in a manner that:

(A) can be conveniently and easily accessed from a single web page on the state board's website; and

(B) is commonly known as an Internet dashboard.

(b) The dashboard must include the following:

(1) Indicators of student performance in elementary school, including schools for grades 6 through 8, and high school.

(2) The school's graduation rate, as applicable.

(3) The percentage of high school graduates who earned college credit before graduating, as applicable.

(4) The pass rate of the statewide assessment program tests (as defined in IC 20-32-2-2.3), as applicable.

(5) The growth data of the statewide assessment program tests (as defined in IC 20-32-2-2.3), as applicable.

(6) The attendance rate.

(7) State, national, and international comparisons for the indicators, if applicable.

(8) The school's grade 3 reading proficiency rate, as applicable.

~~*(8)*~~ **(9)** *The school's disciplinary incident data.*

~~*(9)*~~ **(10)** *Data regarding the school's socioeconomic status and poverty rate.*

~~*(10)*~~ **(11)** *The school's proportion of fully licensed teachers.*

(c) The dashboard may include any other data indicating school performance success that the state board determines is relevant.

(d) Each school shall post on a web page maintained on the school's website the exact same data and in a similar format as the data presented for the school on the state board's website. However, the school may include custom indicators on the web page described in this subsection.

SECTION 396. IC 20-34-8-9, AS AMENDED BY P.L.187-2023, SECTION 2, AND AS AMENDED BY P.L.250-2023, SECTION 39, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9. (a) This section applies to:

(1) a head coach or assistant coach who coaches an athletic activity;

(2) a marching band leader; ~~*or*~~

(3) a drama or musical leader; or

~~*(3)*~~ *(4)* a leader of an extracurricular activity in which students have an increased risk of sudden cardiac arrest activity as determined by the department in consultation with an organization that specializes in the prevention of sudden cardiac arrest.

(b) An individual described in subsection (a) shall complete the sudden cardiac arrest training course offered by a provider approved by the department in a manner specified by the state board under IC 20-28-5.5-1 *or IC 20-28-5.5-1.5. The sudden cardiac arrest training course described in this subsection must include training in the use of an automated external defibrillator (AED).* An individual described in subsection (a) may not coach or lead the ~~*athletic activity*~~ *event in which*

students have an increased risk of sudden cardiac arrest until the individual completes the training course required under this subsection. The provider shall provide the school with a certificate of completion to the school corporation, charter school, or state accredited nonpublic school for each individual who completes a course under this subsection.

(c) Each school corporation, charter school, or state accredited nonpublic school shall maintain all certificates of completion awarded under subsection (b) for each individual described in subsection (a).

(d) An individual described in subsection (a) who complies with this section and provides coaching or leadership services in good faith is not personally liable for damages in a civil action as a result of a sudden cardiac arrest incurred by an applicable student participating in an ~~*athletic activity*~~ *event in which students have an increased risk of sudden cardiac arrest* for which the head coach, assistant coach, marching band leader, *drama or musical leader,* or other applicable leader provided coaching or leadership services, except for an act or omission by the individual described in subsection (a) that constitutes gross negligence or willful or wanton misconduct.

(e) An individual described in subsection (a) may ensure that an operational automated external defibrillator (AED) is present at each event in which students have an increased risk of sudden cardiac arrest for which the individual described in subsection (a) is providing coaching or leadership.

(f) An automated external defibrillator (AED) described in subsection (e) may be:

(1) deployed in accordance with the venue specific emergency action plan for sudden cardiac arrest developed under subsection (i);

(2) except as provided in subsection (g), located on the premises where the event in which students have an increased risk of sudden cardiac arrest occurs; and

(3) present for the duration of the event in which students have an increased risk of sudden cardiac arrest.

(g) One (1) automated external defibrillator (AED) may be shared by two (2) or more events in which students have an increased risk of sudden cardiac arrest if the following conditions are met:

(1) The events in which students have an increased risk of sudden cardiac arrest occur at the same time.

(2) The events in which students have an increased risk of sudden cardiac arrest occur in locations that are in close proximity to each other, as determined by the department.

(3) The automated external defibrillator (AED) is placed in a designated location that is between the events in which students have an increased risk of sudden cardiac arrest and meets the requirement of subsection (f)(3).

(4) Each individual described in subsection (a) who conducts an event in which students have an increased risk of sudden cardiac arrest described in this subsection is aware of the designated location of the automated external defibrillator (AED).

(h) At each event in which students have an increased risk of sudden cardiac arrest, an individual described in subsection (a) may inform all individuals who are coaching or providing leadership at the event in which students have an increased risk of sudden cardiac arrest of the location of the automated external defibrillator (AED).

(i) A school corporation, charter school, and state accredited nonpublic school may do the following:

(1) Ensure that an automated external defibrillator (AED) described in subsection (e) is properly maintained.

(2) Develop a venue specific emergency action plan for sudden cardiac arrest that:

(A) establishes a goal of responding within three (3) minutes to a sudden cardiac arrest occurring within the venue; and

(B) requires the performance of periodic drills at times and locations determined by the governing body.

(3) Distribute the plan described in subdivision (2) to the school board.

(4) Share the plan described in subdivision (2) with each individual described in subsection (a).

(5) Post the plan described in subdivision (2) in a conspicuous place so that it is visible by any participants of an activity at the venue.

(6) Before the beginning of the season of each event in which students have an increased risk of sudden cardiac arrest, share the plan described in subdivision (2) with all applicable students.

(j) A school corporation, a charter school, a state accredited nonpublic school (as defined in IC 20-18-2-18.7), or an accredited nonpublic school (as defined in IC 10-21-1-1) may apply for a grant under IC 10-21-1-2(a)(1)(C)(viii) to purchase an automated external defibrillator (AED) if the school corporation, charter school, state accredited nonpublic school or accredited nonpublic school develops a venue specific emergency action plan for sudden cardiac arrest.

SECTION 397. IC 20-34-9-1.1, AS ADDED BY P.L.150-2023, SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JULY 1, 2024]: Sec. 1.1. As used in ~~ths~~ **this** chapter, "accredited nonpublic school" means a nonpublic school that:

(1) has voluntarily become accredited under IC 20-31-4.1; or

(2) is accredited by a national or regional accrediting agency that is recognized by the state board.

SECTION 398. IC 20-35-6-3, AS AMENDED BY P.L.56-2023, SECTION 196, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) As used in this section, "eligible individual" means a:

(1) former student who attended a school and who received a certificate of completion or another nondiploma certificate of recognition after December 31, 2003; or

(2) former student who:

(A) had:

(i) an individualized education program;

(ii) a service plan developed under 511 IAC 7-34;

(iii) a choice scholarship education plan developed under 511 IAC 7-49; or

(iv) a plan developed under Section 504 of the federal Rehabilitation Act of 1973, 29 U.S.C. 794; and

(B) withdrew from school after December 31, 2003, and who was at least sixteen (16) years of age on the date of withdrawal.

(b) The Indiana management performance hub established by IC 4-3-26-8 shall use its data resources and technology to cross-reference with data bases maintained by:

(1) the department;

(2) all divisions, offices, and institutions under the authority of the office of the secretary of family and social services;

(3) the department of correction;

(4) the department of workforce development;

(5) the department of child services;

(6) the bureau of motor vehicles; and

(7) the department of natural resources;

to identify eligible individuals.

(c) The Indiana management performance hub shall:

(1) establish a list of eligible individuals identified under subsection (b); and

(2) coordinate with the Indiana department of health to determine whether eligible individuals identified under subsection (b) are deceased.

This subsection expires January 1, 2023.

(d) The Indiana department of health shall, not later than November 1, 2021, coordinate with the Indiana management performance hub to determine whether individuals identified under subsection (b) are deceased. This subsection expires January 1, 2023.

(e) The Indiana management performance hub shall, not later than January 1, 2022, provide the information described in subsections (b) and (c) concerning eligible individuals to the department of workforce development in order for the department of workforce development to provide eligible individuals the communication and resource list as required under subsection (h). This subsection expires January 1, 2023.

(f) Beginning in the 2021 calendar year and each calendar year thereafter, the state advisory council on the education of children with disabilities appointed under IC 20-35-3-1 shall annually update the resource list developed before January 1, 2021, by the state advisory council on the education of children with disabilities in accordance with P.L.128-2020 that includes the following information:

(1) A description of the opportunities that eligible individuals have to earn a diploma, including an ~~alternative~~ **alternate** diploma described in IC 20-32-4-14 or an Indiana high school equivalency diploma.

(2) A list of the following:

(A) Resources available to eligible individuals regarding employment services.

(B) Vocational training opportunities for eligible individuals.

(g) Not later than December 31, 2021, and not later than December 31 each year thereafter, the state advisory council on the education of children with disabilities established under IC 20-35-3-1 shall submit the most recently updated resource list described in subsection (f) to the:

(1) department; and

(2) department of workforce development.

The department and the department of workforce development shall post a copy of the most recently updated resource list on the department's and department of workforce development's websites.

(h) The department of workforce development shall do the following:

(1) Not later than March 1, 2022, communicate via mail or electronic mail with and provide a copy of the resource list described in subsection (f) to eligible individuals described in subsection (e).

(2) Provide at least four (4) follow-up communications via mail or electronic mail to an eligible individual described in

subdivision (1) as follows:

(A) Provide the first follow-up communication not later than thirty (30) days after the date that the department of workforce development initially communicates with the eligible individual under subdivision (1).

(B) Provide the second follow-up communication not earlier than thirty (30) days and not later than sixty (60) days after the date that the department of workforce development initially communicates with the eligible individual under subdivision (1).

(C) Provide the third follow-up communication not earlier than sixty (60) days and not later than ninety (90) days after the date that the department of workforce development initially communicates with the eligible individual under subdivision (1).

(D) Provide the fourth follow-up communication not earlier than ninety (90) days and not later than one hundred twenty (120) days after the date that the department of workforce development initially communicates with the eligible individual under subdivision (1).

(3) Develop, in consultation with the department and The Arc of Indiana, the content and form of the communications described in subdivisions (1) and (2).

(4) Include in the communications described in subdivisions (1) and (2) information regarding how to contact the department of workforce development if an eligible individual is interested in additional information.

However, the department of workforce development is not required to communicate with or provide a resource list to an eligible individual if the eligible individual requests that the department of workforce development not contact the eligible individual. This subsection expires January 1, 2023.

(i) The department, in consultation with the:

(1) Indiana management performance hub established by IC 4-3-26-8;

(2) office of the secretary of family and social services;

(3) department of correction;

(4) department of workforce development;

(5) department of child services;

(6) bureau of motor vehicles;

(7) department of natural resources; and

(8) Indiana department of health;

shall ensure that the requirements under this section comply with the federal Family Education Rights and Privacy Act (20 U.S.C. 1232g et seq.) and any other federal or state privacy legal requirements. This subsection expires January 1, 2023.

(j) Not later than November 1, 2022, the department of workforce development, in consultation with the department, shall prepare and submit a report to the general assembly, in an electronic format under IC 5-14-6, and the state advisory council on the education of children with disabilities appointed under IC 20-35-3-1, containing the following:

(1) The number of eligible individuals contacted by the department of workforce development under subsection (h).

(2) The number of eligible individuals who contacted the department of workforce development under subsection (h).

(3) The number of individuals unable to be contacted by the department of workforce development under subsection (h).

(4) The number for each of the following:

(A) Eligible individuals identified under subsection (b) who are deceased.

(B) Eligible individuals identified under subsection (b) who are incarcerated.

(C) Eligible individuals identified under subsection (b) who reside outside of Indiana.

(D) Eligible individuals identified under subsection (b) who meet any other relevant criteria, as determined by the department of workforce development.

(5) The number of eligible individuals that the department of workforce development referred to vocational rehabilitation services.

(6) Any recommendations for improving the implementation of this section.

This subsection expires January 1, 2023.

SECTION 399. IC 20-39-4-6, AS AMENDED BY P.L.43-2021, SECTION 126, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. The report prepared under section 5 of this chapter must be entered on the records of the board of county commissioners. Copies of the report must be:

(1) signed by the members of the board of county commissioners, the county auditor, and the county treasurer; and

(2) sent to the:

(A) ~~auditor of~~ state **comptroller;** and

(B) secretary of education.

SECTION 400. IC 20-42-1-6, AS ADDED BY P.L.2-2006, SECTION 165, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) A county council may adopt a resolution to:

(1) elect to surrender the custody of the fund; and

(2) order the board of county commissioners, the county auditor, and the county treasurer to take any and all steps necessary to surrender the custody of a fund held in trust by the county.

If the county council adopts a resolution under this section, the amount of money distributed to and held in trust by the county is due and payable to the treasurer of state. A county council may elect whether the county shall surrender all or any part of the fund. If the county retains custody of any money in the fund, the county shall loan the money as otherwise provided by law. Any part of the money in the fund surrendered by the county shall be paid to the treasurer of state immediately after the election by the county council.

(b) Within ten (10) days after the passage of the resolution by a county council of a county electing to surrender the custody of the fund, the county auditor shall prepare and file with the board of commissioners of the county a report showing the following:

(1) The total amount of the fund that has been entrusted to and is held in trust by the county.

(2) The total amount of the funds that is loaned as provided by law.

(3) The total amount of the fund, if any, loaned to the county and which loans are unpaid.

(4) The total amount of the fund held in cash in the possession and custody of the county and that is not loaned.

(5) A separate schedule of past due loans. The schedule must show the unpaid balance of principal and the amount of delinquent interest due and unpaid on each delinquent loan.

(c) The board of county commissioners shall examine the reports, and, if found correct, the board of county commissioners shall order:

(1) that the report be entered on its records; and

(2) the county auditor to draw the county auditor's warrant, payable to the treasurer of state, for the amount of the fund that is not loaned and is held in cash in the custody and possession of the county as shown by the report.

The county auditor shall forward the warrants to the ~~auditor of~~ state **comptroller** together with a certified copy of the report. The county auditor shall also forward with the payment a certified copy of the resolution of the county council electing to surrender the custody of the

fund or any part of the fund.

(d) After passage by the county council of a resolution electing to surrender the custody of the funds, no part of the fund that is in the custody of the county may be loaned by the county or by any official of the county. Except as provided in this subsection, all outstanding loans of the fund at the time of the passage of the resolution shall be collected when due. Any loan that comes due and payable after the passage of the resolution may be renewed for one (1) additional five (5) year period, on the application of the person owing the loan as provided by law. However, a loan that is more than one (1) year delinquent in payment of principal or interest at the time of the passage of the resolution of the county council may not be renewed.

(e) On:

(1) May 1 or November 1 immediately after the passage of the resolution electing to surrender the fund; and

(2) each May 1 and November 1 thereafter;

all the money collected and on hand that belongs to the fund shall be paid to the treasurer of state. If at the time for a semiannual payment the amount collected and paid to the treasurer of state when added to the amounts previously paid to the treasurer of state is less than the result determined by multiplying one-fortieth (1/40) of the amount of the fund held in trust at the time of the passage of the resolution by the number of semiannual payments that have occurred after the passage of the resolution, the county auditor shall draw the county auditor's warrant on the general fund of the county for an amount sufficient to pay to the treasurer of state the difference between the amount paid and the amount equal to the result of multiplying one-fortieth (1/40) of the amount of the fund held in trust at the time of the passage of the resolution by the number of semiannual payments that have occurred after the passage of the resolution.

(f) At the same time and in the same manner, there shall be paid to the treasurer of state interest to the date of the semiannual payment on the balance of the funds held in trust by the county from the immediately preceding October 31 or April 30 at the rate fixed by law. Whenever within the preceding six (6) months any payment of the fund has been made by the county to the treasurer of state, the county shall also pay interest at the rate fixed by law on the amount of the payment to the date of receipt of the payment by the treasurer of state. If the amount collected as interest on the fund is not sufficient to make payment of interest to the treasurer of state, the county auditor shall draw the county auditor's warrant on the general fund of the county for an amount sufficient when added to the amount collected as interest on

the fund to pay the interest due to the state.

(g) The board of county commissioners shall, in its annual budget estimate, include an estimate of the amount necessary to make the payments from the county general fund as required by this section, and the county council shall appropriate the amount of the estimate.

(h) A county is subrogated to all the rights and remedies of the state with respect to loans made from a fund held in trust by the county to the extent of any and all payments made from the county general fund under this chapter.

SECTION 401. IC 20-42-2-4.5, AS ADDED BY P.L.39-2008, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4.5. (a) A county council may adopt a resolution to:

(1) elect to surrender the custody of the fund or any part of the fund; and

(2) order the board of county commissioners, the county auditor, and the county treasurer to take all steps necessary to surrender the custody of the fund or part of the fund that is to be surrendered.

If the county council adopts a resolution under this section, the amount of money designated by the resolution distributed to and held in trust by the county is to be transferred to the treasurer of state over a period not to exceed twenty (20) years. A county council may elect whether the county shall surrender all or any part of the fund. If the county retains custody of any money in the fund, the county shall loan the money as otherwise provided by law.

(b) Within ten (10) days after the passage of the resolution by a county council of a county electing to surrender the custody of the fund or part of the fund, the county auditor shall prepare and file with the board of commissioners of the county a report showing the following:

(1) The total amount of the fund that has been entrusted to and is held in trust by the county.

(2) The total amount of the fund that is loaned as provided by law.

(3) The total amount of the fund, if any, loaned to the county and which loans are unpaid.

(4) The total amount of the fund held in cash in the possession and custody of the county and that is not loaned.

(5) A separate schedule of past due loans. The schedule must show the unpaid balance of principal and the amount of delinquent interest due and unpaid on each delinquent loan.

(c) The board of county commissioners shall examine the reports, and, if found correct, the board of county commissioners shall order:

(1) that the report be entered on its records; and

(2) the county auditor to draw the county auditor's warrant, payable to the treasurer of state, for the amount of the fund that is not loaned and is held in cash in the custody and possession of the county as shown by the report.

The county auditor shall forward the warrants to the ~~auditor of~~ state **comptroller** together with a certified copy of the report. The county auditor shall also forward with the payment a certified copy of the resolution of the county council electing to surrender the custody of the fund or any part of the fund.

(d) After passage by the county council of a resolution electing to surrender the custody of the fund or any part of the fund, no part of the fund up to the amount designated in the resolution that is not surrendered to the treasurer of state and is in the custody of the county may be loaned by the county or by any official of the county. Except as provided in this subsection, all outstanding loans of the fund not part of the amount retained by the county at the time of the passage of the resolution shall be collected when due. Any loan that comes due and payable after the passage of the resolution may be renewed for one (1) additional five (5) year period, on the application of the person owing the loan as provided by law. However, a loan that is more than one (1) year delinquent in payment of principal or interest at the time of the passage of the resolution of the county council may not be renewed.

(e) The maximum time to surrender money that the county designates in the resolution is for a period not to exceed twenty (20) years. On:

(1) May 1 or November 1 immediately after the passage of the resolution electing to surrender the fund or any part of the fund; and

(2) each May 1 and November 1 thereafter;

all the money collected and on hand up to the amount designated in the resolution that belongs to the fund that is to be surrendered shall be paid to the treasurer of state. If at the time for a semiannual payment the amount collected and paid to the treasurer of state when added to the amounts previously paid to the treasurer of state is less than the result determined by multiplying two and one-half percent (2.5%) of the amount in the resolution by the number of semiannual payments that have occurred after the passage of the resolution, the county auditor shall draw the county auditor's warrant on the general fund of the county for an amount sufficient to pay to the treasurer of state the difference between the amount paid and the amount equal to the result of multiplying two and one-half percent (2.5%) of the amount

designated in the resolution by the number of semiannual payments that have occurred after the passage of the resolution.

(f) The board of county commissioners shall, in its annual budget estimate, include an estimate of the amount necessary to make the payments from the county general fund as required by this section, and the county council shall appropriate the amount of the estimate.

(g) A county is subrogated to all the rights and remedies of the state with respect to loans made from a fund held in trust by the county to the extent of any and all payments made from the county general fund under this chapter.

(h) If a county elects to transfer custody of the fund or any part of the fund to the treasurer of state, the treasurer of state shall ensure that the principal of the fund belonging to any congressional township or a part of a congressional township shall never be diminished in amount.

(i) If a county elects to transfer custody of the fund or any part of the fund to the treasurer of state, the treasurer of state shall take steps to ensure that the income of the fund belonging to any congressional township or a part of a congressional township may not be:

(1) diminished by an apportionment; or

(2) diverted or distributed to another township.

SECTION 402. IC 20-43-8-15.5, AS ADDED BY P.L.201-2023, SECTION 208, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 15.5. (a) This section applies to a student who:

(1) has legal settlement in Indiana;

(2) is at least five (5) years of age and less than twenty-two (22) years of age on the date in the school year specified in IC 20-33-2-7;

(3) is enrolled in grade 10, 11, or 12 in Indiana; and

(4) meets one (1) of the following requirements:

(A) The student:

(i) successfully completed a modern youth apprenticeship or course sequence designated and approved under IC 20-51.4-4.5-6(a); and

(ii) received an industry recognized credential with regard to the apprenticeship or course sequence.

(B) The student successfully completed any other credential approved under subsection (h).

(b) As used in this section, "CSA participating entity" has the meaning set forth in IC 20-51.4-2-3.2.

(c) Subject to subsection (l), upon a student described in subsection (a) meeting the requirements under subsection (a)(4)(A) or (a)(4)(B),

if the student is enrolled in an accredited or nonaccredited school that has one (1) or more employees, the department shall award a credential completion grant in an amount equal to five hundred dollars ($500) to the accredited or nonaccredited school.

(d) Subject to subsection (l), upon a student described in subsection (a) meeting the requirements under subsection (a)(4)(A) or (a)(4)(B), and in addition to the grant amount awarded under subsection (c), the department shall award a credential completion grant in an amount equal to five hundred dollars ($500) to the CSA participating entity that provided the apprenticeship or course sequence described in subsection (a)(4)(A) or (a)(4)(B) that the student completed.

(e) A CSA participating entity that receives a grant amount under subsection (d) may enter into an agreement with one (1) or more intermediaries (as defined in ~~IC 22-4-2-41)~~ **IC 21-18-1-3.5)** or other CSA participating entities to share a grant amount received under subsection (d).

(f) An accredited or nonaccredited school that is also a CSA participating entity may receive, if eligible, a grant award under:

(1) subsection (c);

(2) subsection (d); or

(3) both subsections (c) and (d).

(g) The department shall distribute the grants awarded under this section.

(h) The department, in consultation with the governor's workforce cabinet, shall approve and maintain a list of credentials that are eligible for a credential completion grant under subsection (a)(4)(B).

(i) The department shall approve a CSA provider that is also an employer who has partnered with an approved intermediary to offer an apprenticeship, modern youth apprenticeship, or program of study that culminates in an approved credential. The department may revoke an initial approval under this subsection if the provider fails to achieve an adequate outcome as determined by the department.

(j) A grant awarded under this section to an eligible school (as defined in IC 20-51-1-4.7) does not count toward a student's choice scholarship amount calculated under IC 20-51-4-5 and is not subject to the maximum choice scholarship cap under IC 20-51-4-4.

(k) The state board may adopt rules under IC 4-22-2 to implement this section.

(l) The total amount of grants that may be awarded in a state fiscal year under this section may not exceed five million dollars ($5,000,000).

(m) If the total amount to be distributed as credential completion

grants for a particular state fiscal year exceeds the maximum amount allowed under subsection (l) for a state fiscal year, the total amount to be distributed as credential completion grants shall be proportionately reduced so that the total reduction equals the amount of the excess.

(n) The amount of the reduction described in subsection (m) for a particular recipient is equal to the total amount of the excess multiplied by a fraction. The numerator of the fraction is the amount of the credential completion grant that the recipient would have received if a reduction were not made under this section. The denominator of the fraction is the total amount that would be distributed as credential completion grants to all recipients if a reduction were not made under this section.

SECTION 403. IC 20-48-1-11, AS AMENDED BY P.L.167-2017, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 11. (a) As used in this section, "debt service obligations" refers to the principal and interest payable:

(1) on a school corporation's general obligation bonds and lease rentals under IC 20-47-2 and IC 20-47-3; or

(2) to a school corporation's designated paying agent under a written agreement entered into in connection with the issuance of the school corporation's general obligation bonds.

(b) Before the end of each calendar year, the department of local government finance shall review the bond and lease rental levies, or any levies that replace bond and lease rental levies, of each school corporation that are payable in the next succeeding calendar year and the appropriations from the levies from which the school corporation is to pay the amount, if any, of the school corporation's debt service obligations for that next succeeding calendar year. If the levies and appropriations of the school corporation are not sufficient to pay the debt service obligations for the next succeeding calendar year, the department of local government finance shall establish for each school corporation:

(1) bond or lease rental levies, or any levies that replace the bond and lease rental levies; and

(2) appropriations;

that are sufficient to pay the debt service obligations for that next succeeding calendar year.

(c) Upon the failure of a school corporation to pay any of the school corporation's debt service obligations when due, the treasurer of state, upon being notified of the failure by a claimant, shall within five (5) days, excluding Saturdays, Sundays, and legal holidays, pay the unpaid debt service obligations that are due from the funds of the state in an

amount equal to the amount of the unpaid debt service obligations that are due to the claimant, but only to the extent that amounts described in subsection (d) are available to the treasurer of state to fulfill the requirements of this subsection. Notwithstanding IC 4-13-2-18, IC 20-43-2-1, or any other law, administrative rule, policy, or schedule to the contrary, upon the treasurer of state receiving a request from a claimant as described in this subsection the treasurer of state shall immediately contact the school corporation and the claimant to confirm whether the school corporation is unable to make the required payment on the date on which it is due, and, if confirmed, the treasurer of state shall provide notice of the request to the budget director, the ~~auditor of~~ state **comptroller,** and any department or agency of the state responsible for distributing funds appropriated by the general assembly for distribution to the school corporation from state funds. A department or agency of the state shall, not later than three (3) days after receiving the treasurer of state's notice, excluding Saturdays, Sundays, or legal holidays, transfer the funds and make the funds available to the treasurer of state in order for the treasurer of state to fulfill the obligations of this subsection.

(d) Notwithstanding any other law to the contrary, amounts made available to the treasurer of state for purposes of subsection (c) shall be made from the following sources, in the following amounts, and in the following order of priority:

(1) First, from amounts appropriated by the general assembly for the state fiscal year for distribution to the school corporation from state funds.

(2) Second, and to the extent that the amounts described in subdivision (1) are insufficient, from any remaining amounts appropriated by the general assembly for distribution for tuition support in each state fiscal year in excess of the aggregate amount of tuition support needed for distribution to school corporations in accordance with the schedule set and approved in accordance with IC 20-43-2-1.

(3) Third, and to the extent that the amounts described in subdivisions (1) and (2) are insufficient and the general assembly has adopted a biennial budget appropriating amounts in the immediately succeeding state fiscal year for distribution to the school corporation from state funds, then from such fund or account, as determined by the state budget director, from which fund or account there is appropriated to the treasurer of state in the current state fiscal year an amount equal to the lesser of:

(A) the unpaid debt service obligations not paid from sources

described in subdivisions (1) and (2); or

(B) the amount appropriated by the general assembly for the immediately succeeding state fiscal year for distribution to the school corporation from state funds, subject to IC 4-13-2-18(i).

(e) Notwithstanding any other law to the contrary, if any amounts are transferred to the treasurer of state under subsection (c), the applicable department or agency shall recover those amounts by:

(1) deducting an amount equal to the transfer from any future amounts to be distributed to the school corporation from state funds appropriated by the general assembly; and

(2) transferring any amount deducted under subdivision (1) to the treasurer of state for the purpose of allowing the treasurer of state to reimburse the fund or account from which the transfer was made.

(f) A reduction of distributions to a school corporation under subsection (e) must be made:

(1) first, from all funds except state tuition support; and

(2) second, from state tuition support.

(g) This section shall be interpreted liberally so that the state shall to the extent legally valid ensure that the debt service obligations of each school corporation are paid. However, this section does not create a debt of the state.

SECTION 404. IC 20-49-2-4, AS ADDED BY P.L.2-2006, SECTION 172, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. Subject to this chapter, the state board may order the ~~auditor of~~ state **comptroller** to periodically make an advancement from the state general fund for the construction, remodeling, or repair of school buildings to any school corporation.

SECTION 405. IC 20-49-2-17, AS ADDED BY P.L.2-2006, SECTION 172, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 17. (a) The ~~auditor of~~ state **comptroller** shall on December 31 and June 30 of each year transfer from the veterans memorial school construction fund to the state general fund the total amount of money advanced by the state board from the state general fund to school corporations under this chapter.

(b) The ~~auditor of~~ state **comptroller** shall at the time of a distribution of state tuition support transfer to the veterans memorial school construction fund an amount equal to the amount withheld from the distribution to school corporations that have received advancements under this chapter.

SECTION 406. IC 20-49-3-12, AS ADDED BY P.L.2-2006, SECTION 172, IS AMENDED TO READ AS FOLLOWS

[EFFECTIVE JULY 1, 2024]: Sec. 12. (a) The state board of finance shall direct all disbursement from the fund. The ~~auditor of~~ state **comptroller** shall draw the ~~auditor of state's~~ **state comptroller's** warrant on the treasurer of state, on a properly itemized voucher officially approved by:

(1) the president of the state board of finance; or

(2) in the absence of the president, any member of the state board of finance.

(b) Except as otherwise provided by this chapter, all securities purchased for the fund shall be deposited with and remain in the custody of the state board of finance. The state board of finance shall collect all interest or other income accruing on the securities, when due, together with the principal of the securities when the principal matures and is due. Except as provided by subsection (c), all money collected under this subsection shall be:

(1) credited to the proper fund account on the records of the ~~auditor of~~ state **comptroller;**

(2) deposited with the treasurer of state; and

(3) reported to the state board of finance.

(c) All money collected under an agreement that is sold, transferred, or liquidated under IC 20-49-4-23 shall be immediately transferred to the purchaser, transferee, or assignee of the agreement.

SECTION 407. IC 20-49-3-13, AS ADDED BY P.L.2-2006, SECTION 172, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 13. (a) The state board of finance may:

(1) make all rules;

(2) employ all help;

(3) purchase all supplies and equipment; and

(4) incur all expense;

necessary to properly carry out this chapter.

(b) The expense incident to the administration of this chapter shall be paid from any money in the state treasury not otherwise appropriated upon the warrant of the ~~auditor of~~ state **comptroller** issued on a properly itemized voucher approved by the president of the state board of finance.

SECTION 408. IC 20-49-3-16, AS ADDED BY P.L.2-2006, SECTION 172, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 16. (a) All fines, forfeitures, and other revenue that, by law, accrue to the fund shall be collected as provided by law. The money shall be paid into the state treasury and becomes a part of the fund in the custody of the treasurer of state. The

county auditor shall keep a record of all fines and forfeitures and all other revenue that, by law, accrues to the fund. Semiannually on May 1 and November 1, the county auditor shall issue the county auditor's warrant payable to the treasurer of state in an amount equal to the total collections in the six (6) months preceding of fines and forfeitures and all other revenue that, by law, accrues to the fund or to the permanent endowment fund.

(b) At the time of payment of principal, interest, or accretions to the treasurer of state, the county auditor shall file a report with the ~~auditor of~~ state **comptroller.** The report must set forth the amount of the following:

(1) The county's common school fund.

(2) Interest on the county's common school fund.

(3) Fines and forfeitures from the county.

(4) All other accretions included in a payment from the county to the treasurer of state.

Forms for making the report shall be furnished by the ~~auditor of~~ state **comptroller.**

(c) All money collected as interest on the fund shall be paid into the state treasury and shall be distributed for the uses and purposes provided by law.

SECTION 409. IC 20-49-5-5, AS AMENDED BY P.L.160-2012, SECTION 55, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. A school corporation receiving an advance shall notify the school corporation or ~~auditor of~~ state **comptroller** from which the school corporation receives transfer tuition under IC 20-26-11 for students described in IC 20-26-11-8(a) or IC 20-26-11-8(b) of the amount of interest withheld under section 4 of this chapter. The school corporation or ~~auditor of~~ state **comptroller** shall reimburse the school corporation for the interest expense at the same time the transfer tuition is paid.

SECTION 410. IC 20-51.4-4-1, AS AMENDED BY P.L.201-2023, SECTION 220, AND AS AMENDED BY P.L.202-2023, SECTION 49, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. (a) After June 30, 2022, a parent of an eligible student or an emancipated eligible student may establish an Indiana education scholarship account for the eligible student by entering into a written agreement with the treasurer of state on a form prepared by the treasurer of state. The treasurer of state shall establish a date by which an application to establish an *ESA* account for the upcoming school year must be submitted. However, for a school year beginning after July 1, 2022, applications must be submitted for an

eligible student not later than September 1 for the immediately following school year. The *ESA* account of an eligible student shall be made in the name of the eligible student. The treasurer of state shall make the agreement available on the ~~*Internet web site*~~ *website* of the treasurer of state. To be eligible, a parent of an eligible student or an emancipated eligible student wishing to participate in the *ESA* program must agree that:

(1) a grant deposited in the eligible student's *ESA* account under section 2 of this chapter and any interest that may accrue in the *ESA* account will be used only for the eligible student's *ESA* qualified expenses;

(2) if the eligible student participates in the CSA program, a grant deposited in the eligible student's ESA account under IC 20-51.4-4.5-3 and any interest that may accrue in the ESA account will be used only for the eligible student's ESA qualified expenses;

~~*(2)*~~ *(3)* money in the *ESA* account when the *ESA* account is terminated reverts to the state general fund;

~~*(3)*~~ *(4)* the parent of the eligible student or the emancipated eligible student will use part of the money in the *ESA* account:

(A) for the eligible student's study in the subject of reading, grammar, mathematics, social studies, or science; or

(B) for use in accordance with the eligible student's:

(i) individualized education program;

(ii) service plan developed under 511 IAC 7-34;

(iii) choice special education plan developed under 511 IAC 7-49; or

(iv) plan developed under Section 504 of the federal Rehabilitation Act of 1973, 29 U.S.C. 794;

~~*(4)*~~ *(5)* the eligible student will not be enrolled in a school that receives tuition support under IC 20-43; and

~~*(5)*~~ *(6)* the eligible student will take the statewide assessment, as applicable based on the eligible student's grade level, as provided under IC 20-32-5.1, or the assessment specified in the eligible student's:

(A) individualized education program developed under IC 20-35;

(B) service plan developed under 511 IAC 7-34;

(C) choice special education plan developed under 511 IAC 7-49; or

(D) plan developed under Section 504 of the federal Rehabilitation Act of 1973, 29 U.S.C. 794.

(b) A parent of an eligible student may enter into a separate agreement under subsection (a) for each child of the parent. However, not more than one (1) *ESA* account may be established for each eligible student.

(c) The *ESA* account must be established under subsection (a) by a parent of an eligible student or an emancipated eligible student for a school year on or before a date established by the treasurer of state, which must be at least thirty (30) days before the ~~*fall ADM count date established by the state board*~~ *fall count day of ADM established* under IC 20-43-4-3. A parent of an eligible student or an emancipated eligible student may not enter into an agreement under this section or maintain an *ESA* account under this chapter if the eligible student receives a choice scholarship under IC 20-51-4 for the same school year. An eligible student may not receive a grant under section 2 of this chapter if the eligible student is currently included in a school corporation's ADM count under IC 20-43-4.

(d) Except as provided in subsections (e) and (f), an agreement made under this section is valid for one (1) school year while the eligible student is in kindergarten through grade 12 and may be renewed annually. Upon graduation, or receipt of a certificate of completion under the eligible student's individualized education program, the eligible student's *ESA* account is terminated.

(e) An agreement entered into under this section terminates automatically for an eligible student if:

(1) the eligible student no longer resides in Indiana while the eligible student is eligible to receive grants under section 2 of this chapter; or

(2) the *ESA* account is not renewed within three hundred ninety-five (395) days after the date the *ESA* account was either established or last renewed.

If an *ESA* account is terminated under this section, money in the eligible student's *ESA* account, including any interest accrued, reverts to the state general fund.

(f) An agreement made under this section for an eligible student while the eligible student is in kindergarten through grade 12 may be terminated before the end of the school year if the parent of the eligible student or the emancipated eligible student notifies the treasurer of state in a manner specified by the treasurer of state.

(g) A distribution made to an *ESA* account under section 2 of this chapter is considered tax exempt as long as the distribution is used for ~~*a*~~ *an ESA* qualified expense. The amount is subtracted from the definition of adjusted federal gross income under IC 6-3-1-3.5 to the

extent the distribution used for the *ESA* qualified expense is included in the taxpayer's adjusted federal gross income under the Internal Revenue Code.

(h) The department shall establish a student test number as described in IC 20-19-3-9.4 for each eligible student. The treasurer of state shall provide the department information necessary for the department to comply with this subsection.

SECTION 411. IC 20-51.4-4-4, AS AMENDED BY P.L.201-2023, SECTION 224, AND AS AMENDED BY P.L.202-2023, SECTION 53, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. (a) Subject to sections 5 and 10 of this chapter, the annual grant amount under section 2 of this chapter for an eligible student equals, subject to subsection (b), ninety percent (90%) of the amount determined in the last STEP of the following formula:

STEP ONE: Determine the school corporation in which the eligible student has legal settlement.

STEP TWO: Determine the amount of state tuition support that the school corporation identified under STEP ONE is eligible to receive under IC 20-43-6 for the state fiscal year in which the immediately preceding school year begins. The amount does not include amounts provided for special education grants under IC 20-43-7, career and technical education grants under IC 20-43-8, ~~or~~ grants under IC 20-43-10, *or an academic performance grant under IC 20-43-10.5.*

STEP THREE: Determine the result of:

(A) the STEP TWO amount; divided by

(B) the current ADM (as defined in IC 20-43-1-10) for the school corporation identified under STEP ONE for the state fiscal year used in STEP TWO.

(b) An eligible student may choose to receive special education services from the school corporation required to provide the special education services to the eligible student under 511 IAC 7-34-1. However, if an eligible student described in subsection (a) chooses not to receive special education or related services from a school corporation required to provide the services to the eligible student under 511 IAC 7-34-1, the ESA annual grant amount for the eligible student shall, in addition to the amount described in subsection (a), include the amount the school corporation would receive under IC 20-43-7 for the eligible student if the eligible student attended the school corporation.

(c) The ESA annual grant amounts provided in subsection (a) shall

be rounded as provided in IC 20-43-3-1(4).

SECTION 412. IC 21-7-14-5, AS ADDED BY P.L.2-2007, SECTION 244, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) The state board of finance shall direct all disbursement from the fund. The ~~auditor of~~ state **comptroller** shall draw the ~~auditor of state's~~ **state comptroller's** warrant on the treasurer of state, on a properly itemized voucher officially approved by:

(1) the president of the state board of finance; or

(2) any member of the state board of finance if the president is absent.

(b) Except as otherwise provided by this chapter, all securities purchased for the fund shall be deposited with and remain in the custody of the state board of finance. The state board of finance shall collect all interest or other income accruing on the securities, when due, together with the principal of the securities when the principal matures and is due. Except as provided by subsection (c), all money collected under this subsection shall be credited to the proper fund account on the records of the ~~auditor of~~ state **comptroller,** and the collection shall be deposited with the treasurer of state and reported to the state board of finance.

(c) All money collected under an agreement that is sold, transferred, or liquidated under IC 20-49-4-23 shall be immediately transferred to the purchaser, transferee, or assignee of the agreement.

SECTION 413. IC 21-7-14-6, AS ADDED BY P.L.2-2007, SECTION 244, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) The state board of finance may:

(1) make all rules;

(2) employ all help;

(3) purchase all supplies and equipment; and

(4) incur all expense;

necessary to properly carry out this chapter.

(b) The expense incident to the administration of this chapter shall be paid from any money in the state treasury not otherwise appropriated upon the warrant of the ~~auditor of~~ state **comptroller** and issued on a properly itemized voucher approved by the president of the state board of finance.

SECTION 414. IC 21-7-14-9, AS ADDED BY P.L.2-2007, SECTION 244, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9. The ~~auditor of~~ state **comptroller** shall loan as much of the fund as is not at any time absorbed by the

nonnegotiable bonds of the state issued under this chapter at six percent (6%) interest, payable annually in advance in real estate security. Except as otherwise provided in this chapter, in making loans and disbursing the interest collected, the treasurer of state and the ~~auditor of~~ state **comptroller** are governed by the law in force regulating the manner of making loans of the university funds and paying out interest collected.

SECTION 415. IC 21-7-14-10, AS ADDED BY P.L.2-2007, SECTION 244, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. (a) The ~~auditor of~~ state **comptroller** shall make a complete record of every mortgage and note executed on account of any loan from the fund, in a book to be kept in the ~~auditor of state's~~ **state comptroller's** office for that purpose.

(b) On payment of any loan to the fund, the ~~auditor of~~ state **comptroller** shall:

(1) enter a record of satisfaction in full on the margin of the record of the mortgage and sign the record; and

(2) enter satisfaction in full on the face of the mortgage.

(c) The mortgage, when presented by the mortgagor or any person holding title under the mortgagor, to the recorder of the county in which the land mortgaged is located, authorizes the recorder of the county to copy the entry on the record in the recorder's office.

SECTION 416. IC 21-7-14-12, AS ADDED BY P.L.2-2007, SECTION 244, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 12. Whenever:

(1) the ~~auditor of~~ state **comptroller** has made loans from the fund that were secured by a mortgage upon real property;

(2) the mortgaged premises are forfeited to the state for nonpayment of the amount due or are purchased for the state by the ~~auditor of~~ state **comptroller** for the benefit of the fund; and

(3) the mortgaged premises when sold fail to sell for a sum sufficient to satisfy the principal and interest of the loan and damages;

the ~~auditor of~~ state **comptroller** shall bring suit on the note executed by the mortgagor for the deficiency, for which the maker is liable. If judgment is rendered on the suit, an appraisement of property is not allowed on the execution issued on the judgment.

SECTION 417. IC 21-12-1.2-1, AS ADDED BY P.L.234-2015, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. The commission may order the ~~auditor of~~ state **comptroller** to transfer money among the freedom of choice grant fund, the higher education award fund, the twenty-first century scholars

fund, and the adult student grant fund as needed to meet the obligations of the funds for a particular state fiscal year. The ~~auditor of~~ state **comptroller** shall make a transfer ordered by the commission with the approval of the budget director and the governor.

SECTION 418. IC 21-12-1.2-2, AS ADDED BY P.L.234-2015, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. (a) At the end of each state fiscal year, the commission shall determine the amount of the appropriation remaining in the following funds:

(1) Higher education award fund established under IC 21-12-3-19.

(2) Freedom of choice grant fund established under IC 21-12-4-5.

(3) Twenty-first century scholars fund established by IC 21-12-6-2.

(4) Adult student grant fund established by IC 21-12-8-1.

(b) At the end of each state fiscal year, the commission may order the ~~auditor of~~ state **comptroller** to transfer money among the funds listed in subsection (a) if the commission determines that the remaining appropriation in a particular fund could be used by eligible applicants for an award under another fund listed in subsection (a) in the following state fiscal year. The ~~auditor of~~ state **comptroller** shall make the transfer ordered by the commission with the approval of the budget director and the governor.

SECTION 419. IC 21-12-3-14, AS ADDED BY P.L.2-2007, SECTION 253, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 14. The commission shall certify to the ~~auditor of~~ state **comptroller** the name and address of every applicant to whom an award has been issued. An award is effective during the academic year immediately following its award, and records and accounts relating to it shall be kept accordingly.

SECTION 420. IC 21-12-3-16, AS ADDED BY P.L.2-2007, SECTION 253, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 16. If during an academic period a student enrolled in an institution under an award under this chapter ceases for any reason to be a student in good standing, the institution shall promptly give written notice to the commission as to the change of status and the reason for it. If under its current standards a fee or charge that has been paid as part of an award under this chapter would otherwise be refunded by the institution to the student, it shall be remitted to the ~~auditor of~~ state **comptroller.**

SECTION 421. IC 21-12-3-18, AS ADDED BY P.L.2-2007, SECTION 253, IS AMENDED TO READ AS FOLLOWS

[EFFECTIVE JULY 1, 2024]: Sec. 18. The commission shall administer the higher education award account and related records of each student who is attending an approved postsecondary educational institution under an award issued under this chapter. At each appropriate time, it shall certify to the ~~auditor of~~ state **comptroller,** in the manner prescribed by law, the current payment to be made to the institution under the award. This shall be done in accordance with an appropriate certificate of the approved postsecondary educational institution presented by the time the payment is due under the rules of the approved postsecondary educational institution applicable to students generally, after the tuition and necessary fees have become fixed.

SECTION 422. IC 21-12-3-19, AS AMENDED BY P.L.165-2016, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 19. (a) The ~~auditor of~~ state **comptroller** shall create a separate and segregated higher education award fund distinct from the freedom of choice grant fund.

(b) All money disbursed from the higher education award fund shall be in accordance with this chapter.

(c) The expense of administering the fund may be paid from money in the fund.

(d) Money remaining in the higher education award fund at the end of any fiscal year does not revert to the state general fund but remains available to be used for making higher education awards under this chapter, or it may be transferred to another fund under this article as directed by the commission under IC 21-12-1.2-2.

SECTION 423. IC 21-12-4-5, AS AMENDED BY P.L.165-2016, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) The ~~auditor of the~~ state **comptroller** shall create a separate and segregated freedom of choice grant fund distinct from the higher education award fund.

(b) The expense of administering the fund may be paid from money in the fund.

SECTION 424. IC 21-12-6-6.7 IS REPEALED [EFFECTIVE JULY 1, 2024]. ~~Sec. 6.7. (a) As used in this section, "FAFSA" refers to the Free Application for Federal Student Aid.~~

~~(b) The commission shall do the following:~~

~~(1) Develop an online form for an emancipated student or a parent of an unemancipated student to affirm:~~

~~(A) that the student or parent received the model FAFSA notice and understands the purpose of, and process for, completing the FAFSA;~~

~~(B) that the student or parent understands the requirements under IC 20-26-5-42.2; and~~

~~(C) whether the student or parent would like to receive free assistance to complete the FAFSA.~~

~~(2) Provide information to each school corporation and charter high school for the school corporation or charter high school to determine which students have completed:~~

~~(A) the FAFSA; and~~

~~(B) the FAFSA affirmation form developed by the commission under this section.~~

~~(3) Upon request from a nonpublic school, provide the information described in subdivision (2).~~

SECTION 425. IC 21-12-16-5, AS AMENDED BY P.L.161-2023, SECTION 1, AND AS AMENDED BY P.L.242-2023, SECTION 1, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) An applicant who is enrolled in an accredited postsecondary educational institution after June 30, 2017, may qualify for a scholarship under this ~~*chapter.*~~ *section.* To qualify for a scholarship, an applicant must:

(1) apply for a scholarship on a form supplied by the commission;

(2) except as provided in subsection (b), have graduated from an Indiana nonaccredited nonpublic or state accredited high school accredited under IC 20-31-4.1 and:

(A) graduated in the highest twenty percent (20%) of students in the applicant's high school graduating class;

(B) received a score in the top twentieth percentile on the SAT or ACT examination; or

(C) achieved a cumulative grade point average upon graduation of at least ~~*3.5*~~ *3.0* on a 4.0 grading scale (or its equivalent if another grading scale is used) for courses taken during grades 9, 10, 11, and 12;

(3) have participated in school activities and community service activities during high school;

(4) have applied to and been accepted for enrollment in an accredited postsecondary educational institution approved by the commission under section 10 of this chapter;

(5) agree in writing to:

(A) obtain a license to teach under IC 20-28-5; and

(B) teach for at least five (5) consecutive years in a public school or an eligible school (as defined in IC 20-51-1-4.7) in Indiana after graduating with a baccalaureate degree from the accredited postsecondary educational institution described in

subdivision (4); and

(6) meet any other criteria established by the commission.

(b) A student who graduates from a nonaccredited nonpublic school must meet the requirement described in subsection (a)(2)(B) in order to meet the eligibility requirement described in subsection (a)(2).

SECTION 426. IC 21-12-16-8, AS AMENDED BY P.L.161-2023, SECTION 2, AND AS AMENDED BY P.L.242-2023, SECTION 4, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 8. (a) Subject to subsections (b) and (c), if an applicant meets the requirements under *section 5 of* this chapter, the commission may award, for not more than four (4) academic years, a scholarship to the applicant in an amount of ~~*seven*~~ *ten* thousand ~~*five hundred*~~ dollars ~~*($7,500)*~~ *($10,000)* for each academic year that the applicant attends the accredited postsecondary educational institution approved by the commission under section 10 of this chapter.

(b) The commission may not ~~*do the following:*~~

~~*(1)*~~ award a scholarship under *section 5 of* this chapter in an amount of more than a total of ~~*thirty*~~ *forty* thousand dollars ~~*($30,000)*~~ *($40,000)* to an individual applicant.

~~*(2) Award scholarships under section 5 of this chapter to more than two hundred (200) new applicants each academic year.*~~

(c) If the total amount to be distributed from the fund in a state fiscal year exceeds the amount available for distribution, the amount to be distributed to each eligible applicant shall be proportionately reduced so that the total reductions equal the amount of the excess.

SECTION 427. IC 21-16-5-1.6, AS ADDED BY P.L.224-2023, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1.6. (a) The term of a member of the board of directors is four (4) years. All terms begin on January 1. Each member holds office for the term of appointment and continues to serve after expiration of the appointment until a successor is appointed and qualified. A member is eligible for reappointment.

(b) A vacancy in the membership of the board under this chapter shall be filled by the appointing authority for the unexpired term in the same manner as the original appointment.

(c) The appointment of members in accordance with section 1.5 of this chapter must be made not later than December 31, 2023. Notwithstanding subsection (a), the terms of the members shall be staggered as follows:

(1) Three (3) members appointed under section 1.5(a)(1) of this chapter shall serve a two (2) year term.

(2) One (1) member appointed under section 1.5(a)(1) of this chapter, the member appointed under **section** 1.5(a)(3) of this chapter, and the member appointed under **section** 1.5(a)(5) of this chapter shall serve a three (3) year term.

(3) One (1) member appointed under section 1.5(a)(1) of this chapter, the member appointed under **section** 1.5(a)(2) of this chapter, and the member appointed under **section** 1.5(a)(4) of this chapter shall serve a four (4) year term.

All subsequent terms of members shall be for four (4) year terms. This subsection expires July 1, 2028.

SECTION 428. IC 21-18-6-6, AS AMENDED BY P.L.29-2023, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) As used in this section, "FAFSA" refers to the Free Application for Federal Student Aid.

(b) The commission shall prepare a model notice for schools that includes the following information for parents and students:

(1) A statement regarding the:

(A) existence of;

(B) availability of; and

(C) state deadline to complete;

the FAFSA.

(2) A description that provides parents and students with an understanding of the process for and benefits of completing a FAFSA.

(3) A statement regarding the most recent labor market trends, including the number and percentage of state minimum wage jobs that:

(A) do not require education beyond high school; and

(B) require additional education or training after obtaining a high school diploma.

(4) A statement that Indiana offers guaranteed financial aid options for all high school graduates, regardless of family income, including information on Indiana's high value workforce ready credit-bearing grants described under IC 21-12-8.

(5) A statement that eligibility for many merit based and need based scholarships, grants, and other financial aid opportunities require the FAFSA to be completed by a certain date.

(6) A statement that each student is required to complete and submit the FAFSA in the student's senior year in accordance with IC 20-26-5-42.2 unless:

(A) a parent or guardian of the student or the student, if the student is an emancipated minor, submits a signed waiver

certifying that the student understands what the FAFSA is and declines to complete it; or

(B) the principal or school counselor of the student's high school waives the requirement due to the principal or school counselor being unable to reach the parents or guardians of the students by April 15 of the school year after at least two (2) reasonable attempts to contact the parents.

This subdivision expires June 30, 2033.

(7) A website link to the online FAFSA affirmation form described in ~~IC 21-12-6-6.7.~~ **section 6.5 of this chapter.**

(c) The commission shall annually update the model notice to amend any of the information in the model notice, as determined necessary by the commission.

(d) The commission shall post the model notice prepared under subsection (b) on the commission's website.

SECTION 429. IC 21-18-6-6.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: **Sec. 6.5. (a) As used in this section, "FAFSA" refers to the Free Application for Federal Student Aid.**

(b) The commission shall do the following:

(1) Develop an online form for an emancipated student or a parent of an unemancipated student to affirm:

(A) that the student or parent received the model FAFSA notice and understands the purpose of, and process for, completing the FAFSA;

(B) that the student or parent understands the requirements under IC 20-26-5-42.2; and

(C) whether the student or parent would like to receive free assistance to complete the FAFSA.

(2) Provide information to each school corporation and charter high school for the school corporation or charter high school to determine which students have completed:

(A) the FAFSA; and

(B) the FAFSA affirmation form developed by the commission under this section.

(3) Upon request from a nonpublic school, provide the information described in subdivision (2).

SECTION 430. IC 21-18-17.5-5, AS ADDED BY P.L.216-2023, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) A state educational institution selected to participate in the pilot program shall do the following:

(1) Select adult students who meet the requirements under

subsection (b) to participate in the pilot program.

(2) Employ education and career support coaches to advise, counsel, and provide information to adult students participating in the pilot program regarding:

(A) local and statewide employment opportunities;

(B) ~~qualification,~~ **qualifications,** credentials, certifications, or degrees required for the employment opportunities described in clause (A);

(C) available transportation services, child care services, and housing;

(D) state and federal programs that provide financial support and other services;

(E) eligibility criteria for the programs described in clause (D); and

(F) education partnership grants available under the pilot program for the services and housing described in clause (C) and any other **support** services or costs approved by the commission under section 4 of this chapter.

(3) Establish eligibility criteria and award education partnership grants to an adult student who participates in the pilot program for costs associated with:

(A) transportation services, child care services, and housing; and

(B) any other support services or costs approved by the commission under section 4 of this chapter.

(4) Determine the amount of an education partnership grant awarded under subsection (b).

(5) Meet any other requirements to participate in the pilot program as established by the commission.

(b) A state educational institution may select an adult student to participate in the pilot program if the adult student:

(1) is completing:

(A) an associate or bachelor's degree; or

(B) a technical certificate;

at a state educational institution campus selected under section 3 of this chapter;

(2) is a member of a household with an annual income that does not exceed two hundred fifty percent (250%) of the federal poverty level; and

(3) meets any other criteria established by the commission.

SECTION 431. IC 21-18-17.5-7, AS ADDED BY P.L.216-2023, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JULY 1, 2024]: Sec. 7. Not later than July 1, 2024, and not later than July 1 each year thereafter, each state educational institution that participates in the pilot program shall prepare and submit to the commission a report that includes the following information regarding the state educational institution:

(1) The total number of education and career support coaches employed by the state educational institution during the academic year.

(2) The total number of adult students who participated in the pilot program and the demographics of the adult students during the academic year.

(3) The number and amount of each education partnership grant awarded during the academic year to adult students by the state educational institution under the pilot program and whether the grant was used for costs for:

(A) transportation;

(B) child care;

(C) housing;

(D) any other **support** services or costs approved by the commission under section 4 of this chapter; or

(E) any of the items listed in clauses (A) through (D) for which the grant funds were awarded.

(4) A list of the credentials, certifications, or degrees that adult students participating in the pilot program are pursuing.

(5) The number of adult students who completed a credential, certification, or degree described in subdivision (4).

(6) The total amount of the education and career support services grant that the state educational institution used for each of the following:

(A) The cost of employing education and career support coaches.

(B) Awarding education partnership grants under the pilot program.

(C) The costs associated with administering the pilot program.

(7) Any recommendations regarding expanding or improving the pilot program.

(8) Any other information required by the commission.

SECTION 432. IC 21-20-4-2, AS ADDED BY P.L.2-2007, SECTION 261, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. The treasurer of Indiana University shall give bond in an amount and with surety approved by the board of trustees that is conditioned upon the faithful discharge of

the treasurer's duties. The bond shall be:

(1) payable to the state; and

(2) filed with the ~~auditor of~~ state **comptroller.**

SECTION 433. IC 21-24-2.1-9, AS ADDED BY P.L.220-2011, SECTION 356, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9. This section applies if the University of Southern Indiana board of trustees fails to make a transfer required by an agreement described in section 5(d) of this chapter or required by section 6 or 7 of this chapter, when due, to the Indiana State University board of trustees. Upon being notified that the University of Southern Indiana board of trustees has failed to make a transfer described by this section, the ~~auditor of~~ state **comptroller** shall issue a warrant to the Indiana State University board of trustees that is equal to the amount of payment due from the University of Southern Indiana board of trustees to the Indiana State University board of trustees. The amount of the warrant shall be paid by the treasurer of state under IC 4-8.1-2 at the time of its presentation to the extent that the amount of the warrant does not exceed the undistributed amounts appropriated by the general assembly to the University of Southern Indiana board of trustees in that fiscal year. To the extent that the warrant exceeds the amount of undistributed appropriations to the University of Southern Indiana board of trustees, the treasurer of state shall continue to be obligated to pay the excess in future fiscal years from amounts appropriated to the University of Southern Indiana board of trustees in subsequent fiscal years. The amount paid by the treasurer of state under this section in any fiscal year shall be deducted from the amount distributable to the University of Southern Indiana board of trustees from the affected appropriation.

SECTION 434. IC 21-28-5-13, AS ADDED BY P.L.2-2007, SECTION 269, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 13. (a) The higher education statewide telecommunications fund is established as a special and distinct fund. Expenditures from the fund may be made only for the following:

(1) Payments by the participating educational institutions for the use of a transmission system or the lease, purchase, rental, or production of information in a designated electronic format.

(2) Studies regarding the possibilities of extending the use of the transmission system:

(A) to state educational institutions or private postsecondary educational institutions in Indiana that are not participating educational institutions; and

(B) for post-high school and other educational uses.

(3) The expenses of coordinating, planning, and supervising the use of the transmission system and the information in the designated electronic format.

(4) Equipment for the originating and receiving of instructional communication and educational information by means of the transmission system and the information in the designated electronic format.

(b) The state ~~auditor~~ **comptroller** shall pay, as needed, from the fund amounts to the board of trustees of Indiana University as agent for the participating educational institutions.

(c) The board of trustees of Indiana University, as agent, shall apply the funds to the payment of items as payment becomes due from the fund.

SECTION 435. IC 21-34-3-7, AS ADDED BY P.L.2-2007, SECTION 275, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. (a) If the board of trustees of a state educational institution determines to locate a building facility upon real estate, the title to which is in the name of the state of Indiana for the use and benefit of:

(1) the board of trustees of the state educational institution; or

(2) the state educational institution under its control;

the parcel of real estate reasonably required for the building facility may, upon request in writing by the board of trustees of the state educational institution to the governor and with the approval of the governor, be conveyed by deed from the state of Indiana to the board of trustees of the state educational institution.

(b) The governor may execute and deliver a deed:

(1) in the name of the state of Indiana;

(2) signed on behalf of the state by the governor;

(3) attested by the ~~auditor of~~ state **comptroller;** and

(4) with the seal of the state affixed to the deed.

SECTION 436. IC 21-35-2-10, AS ADDED BY P.L.2-2007, SECTION 276, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. (a) If:

(1) a state educational institution receives by gift, benefaction, or other means any structures or equipment:

(A) located on real estate, title to which is in the name of the state, for the use and benefit of:

(i) the state educational institution; or

(ii) the board of trustees of the state educational institution; and

(B) that:

(i) is incomplete; or

(ii) in the judgment of its board of trustees, is insufficient for the needs of the state educational institution; or

(2) the board of trustees of a state educational institution decides to locate and construct any structures or equipment on real estate, title to which is in the name of the state for the use and benefit of:

(A) the state educational institution; or

(B) the board of trustees of the state educational institution;

the parcel of real estate on which the structures or equipment is located or on which it is proposed to locate the structures and equipment and reasonably required by the state educational institution for any of the purposes enumerated in this chapter may, upon request in writing of the board of trustees of the state educational institution to the governor and the approval of the governor, be conveyed by deed from the state to the board of trustees of the state educational institution in their corporate capacity for the purposes, or any of the purposes, of this chapter.

(b) The governor may execute and deliver the deed:

(1) in the name of the state of Indiana;

(2) signed on behalf of the state by the governor;

(3) attested by the ~~auditor of~~ state **comptroller;** and

(4) with the seal of the state affixed to the deed.

SECTION 437. IC 21-35-3-11, AS ADDED BY P.L.2-2007, SECTION 276, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 11. (a) If the board of trustees of any state educational institution determines that real estate, the title to which is in the name of the state, for the use and benefit of the board of trustees or the state educational institution under the board's control, is reasonably required for use as a support facility or a research facility, the real estate may, upon:

(1) request in writing of the board of trustees of the state educational institution to the governor; and

(2) the approval of the governor;

be conveyed by deed from the state to the board of trustees of the state educational institution.

(b) The governor may execute and deliver the deed:

(1) in the name of the state of Indiana;

(2) signed on behalf of the state by the governor;

(3) attested by the ~~auditor of~~ state **comptroller;** and

(4) with the seal of the state affixed to the deed.

SECTION 438. IC 21-38-3-6, AS AMENDED BY P.L.141-2016, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JULY 1, 2024]: Sec. 6. ~~(a)~~ The board of trustees of Ivy Tech Community College shall select and employ a president of the state educational institution, with qualifications set out, and other staff and professional employees as are required.

~~(b) This subsection expires July 1, 2020. The president shall select and employ two (2) vice presidents, one (1) for each of the following, subject to confirmation by the board of trustees:~~

~~(1) One (1) whose focus is on programs and pathways designed to meet workforce and employer demand.~~

~~(2) One (1) whose focus is on academics and transferability of program and pathway credits.~~

~~The president shall ensure alignment between the activities managed by each vice president.~~

SECTION 439. IC 22-4-5-2, AS AMENDED BY P.L.85-2023, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. (a) Payments in lieu of a vacation awarded to an employee by an employing unit shall be considered as deductible income in and with respect to the week in which the vacation occurs.

(b) The payment of accrued vacation pay, dismissal pay, or severance pay to an individual separated from employment by an employing unit shall be allocated to the period of time for which such payment is made immediately following the date of separation, and an individual receiving such payments shall not be deemed unemployed with respect to a week during which such allocated deductible income equals or exceeds the weekly benefit amount of the individual's claim.

(c) Pay for:

(1) idle time;

(2) sick pay;

(3) traveling expenses granted to an individual by an employing unit and not fully accounted for by such individual;

(4) earnings from self-employment;

(5) awards by the National Labor Relations Board of additional pay, back pay, or for loss of employment;

(6) payments made under an agreement entered into by an employer, a union, and the National Labor Relations Board; or

(7) payments to an employee by an employing unit made pursuant to the terms and provisions of the Fair Labor Standards Act;

shall be deemed to constitute deductible income with respect to the week or weeks for which such payments are made. However, if payments made under ~~subsection (c)(5) or (c)(6)~~ **subdivision (5) or (6)** are not, by the terms of the order or agreement under which the payments are made, allocated to any designated week or weeks, then,

and in such cases, such payments shall be considered as deductible income in and with respect to the week in which the same is actually paid.

(d) Payment of vacation pay shall be deemed deductible income with respect to the week or weeks falling within such vacation period for which vacation payment is made.

SECTION 440. IC 22-4.1-28-2, AS ADDED BY P.L.216-2023, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. (a) Before January 1, 2024, the office of the secretary of family and social services may, in consultation with the Erskine Green Training Institute, and in coordination with the department, establish a manufacturing workforce training pilot program to provide training and other services to:

(1) individuals with intellectual and other developmental disabilities; and

(2) incumbent workers who are identified to fill higher paying jobs as a result of increased workforce participation by individuals with intellectual and other developmental disabilities.

(b) The Erskine Green Training Institute may administer the program.

(c) The office of the secretary of family and social services may contract with the Erskine Green Training Institute to cover the costs of:

(1) the administration of the program; and

(2) any subsidized wages associated with the program.

(d) The program may receive:

(1) funding from the American Rescue Plan Act of 2021; or

(2) any funding available through the department.

(e) If established, the Erskine Green Training Institute shall develop the program in consultation with:

(1) the office of the secretary of family and social services;

(2) the department;

(3) the Indiana economic development corporation;

(4) the Indiana Chamber of Commerce; and

(5) the Indiana ~~Manufacturing~~ **Manufacturers** Association.

(f) Before January 31, 2025, and before January 31, 2026, the Erskine Green Training Institute shall prepare and submit a report to the office of the secretary of family and social services and to the legislative council, in an electronic format under IC 5-14-6, that includes the following information for the previous calendar year:

(1) The total number of employers, and the geographic locations of the employers, that participated in the program.

(2) The total number of incumbent manufacturing workers who

received skills training to qualify for a higher paying job, including geographic locations, and the previous and new wages for those workers.

(3) The total number of people with intellectual and other developmental disabilities who participated in the program, and the geographic locations and wages for those workers.

(4) The cost of administering the program.

SECTION 441. IC 22-11-14-12, AS AMENDED BY P.L.201-2023, SECTION 233, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 12. (a) A user fee, known as the public safety fee, is imposed on retail transactions made in Indiana of fireworks, in accordance with section 13 of this chapter.

(b) A person who acquires fireworks in a retail transaction is liable for the public safety fee on the transaction and, except as otherwise provided in this chapter, shall pay the public safety fee to the retailer as a separate added amount to the consideration in the transaction. The retailer shall collect the public safety fee as an agent for the state.

(c) The public safety fee shall be deposited in the state general fund. The ~~auditor of~~ state **comptroller** shall annually transfer the money received from the public safety fee as follows:

(1) The first two million dollars ($2,000,000) received shall remain in the state general fund.

(2) Any additional money received shall be divided evenly between the state disaster relief fund established by IC 10-14-4-5 and the state general fund.

(d) The department of state revenue shall adopt rules under IC 4-22-2 necessary for the collection of the public safety fee money from retailers as described in subsections (b) and (c).

SECTION 442. IC 22-12-6-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) All fire insurance companies licensed to transact business in Indiana shall pay to the treasurer of state before March 2 of each year an amount equal to one-half of one percent (0.5%) of the gross premiums of each company, received on fire risks written in Indiana, after deducting return premiums and considerations received from reinsurance, as reported by them to the ~~auditor of~~ state **comptroller** for the payment of premium taxes as provided by statute.

(b) Annual payment under subsection (a) by these companies is in addition to all taxes and license fees required by statute to be paid by fire insurance companies doing business in Indiana.

(c) If any fire insurance company licensed, authorized, or incorporated to transact business in Indiana fails to pay into the state

treasury on June 30 and December 31 of each year the taxes required by this section, the department of insurance shall revoke its license and may not license it to do business in Indiana for two (2) years after the date its license is revoked under this subsection.

SECTION 443. IC 23-2-4-1, AS AMENDED BY P.L.156-2023, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. As used in this chapter, the term:

"Application fee" means the fee charged an individual, in addition to the entrance fee or any other fee, to cover the provider's reasonable costs in processing the individual's application to become a resident.

"Commissioner" means the securities commissioner as provided in IC 23-19-6-1(a).

"Continuing care agreement" means the following:

(1) For continuing care retirement communities registered before January 2, 2007, an agreement by a provider to furnish to at least one (1) individual, for the payment of an entrance fee and periodic charges, accommodations in a living unit of a home, and at least two (2) of the following services for the life of the individual or for more than one (1) month unless the agreement is ~~cancelled.~~ **canceled:**

(A) Meals and related services.

(B) Nursing care services.

(C) Medical services.

(D) Other health related services.

(2) For continuing care retirement communities registered after January 1, 2007, and before July 1, 2009, an agreement by a provider to furnish to an individual, for the payment of an entrance fee of at least twenty-five thousand dollars ($25,000), periodic charges, accommodations in a living unit of a home, and at least one (1) of the following services for the life of the individual or for more than one (1) month unless the agreement is canceled:

(A) Meals and related services.

(B) Nursing care services.

(C) Medical services.

(D) Other health related services. ~~or~~

(E) Any combination of these services.

(3) For continuing care retirement communities registered after June 30, 2009, an agreement by a provider to furnish to an individual, for the payment of an entrance fee of at least twenty-five thousand dollars ($25,000), periodic charges, accommodations in a living unit of a home, and at least one (1) of

the following services for the life of the individual unless the agreement is terminated as specified under this chapter:

(A) Meals and related services.

(B) Nursing care services.

(C) Medical services.

(D) Other health related services. ~~or~~

(E) Any combination of these services.

"Continuing care retirement community" includes both of the following:

(1) An independent living facility.

(2) A health facility licensed under IC 16-28.

"Contracting party" means a person or persons who enter into a continuing care agreement with a provider.

"Entrance fee" means the sum of money or other property paid or transferred, or promised to be paid or transferred, to a provider in consideration for one (1) or more individuals becoming a resident of a continuing care retirement community under a continuing care agreement.

"Living unit" means a room, apartment, cottage, or other area within a continuing care retirement community set aside for the use of one (1) or more identified residents.

"Long term financing" means financing for a period in excess of one (1) year.

"Omission of a material fact" means the failure to state a material fact required to be stated in any disclosure statement or registration in order to make the disclosure statement or registration, in light of the circumstances under which they were made, not misleading.

"Person" means an individual, a corporation, a partnership, an association, a limited liability company, or other legal entity.

"Provider" means a person that agrees to provide care under a continuing care agreement.

"Refurbishment fee" means the fee charged an individual, in addition to the entrance fee or any other fee, to cover the provider's reasonable costs in refurbishing a previously occupied living unit specifically designated for occupancy by that individual.

"Resident" means an individual who is entitled to receive benefits under a continuing care agreement.

"Solicit" means any action of a provider in seeking to have an individual residing in Indiana pay an application fee and enter into a continuing care agreement, including:

(1) personal, telephone, or mail communication or any other communication directed to and received by any individual in

Indiana; and

(2) advertising in any media distributed or communicated by any means to individuals residing in Indiana.

"Termination" refers to the cancellation of a continuing care agreement under this chapter.

SECTION 444. IC 23-17-32-7, AS ADDED BY P.L.221-2023, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. (a) Except as provided in subsection (b), a public agency shall not do any of the following:

(1) Require or otherwise compel any person or nonprofit organization to provide the public agency with personal information.

(2) Release, publicize, or otherwise publicly disclose personal information in the possession of the public agency.

(3) Request or require a current or prospective:

(A) contractor for; or

(B) grantee of;

the public agency to provide a list of nonprofit organizations to which the current or prospective contractor or grantee has provided financial or nonfinancial support.

(b) Subsection (a) does not apply with respect to any of the following:

(1) Any report or disclosure required under state:

(A) campaign finance law as required by IC 3-9-5;

(B) lobbying disclosure law as required by IC 2-7; or

(C) access to information, including personal information as required by IC 2-5-1.7.

(2) A lawful order or warrant, issued by a court of competent jurisdiction, for the provision, disclosure, or release of personal information.

(3) A lawful request for discovery of personal information in the context of litigation if the following conditions are met:

(A) The requesting party or person demonstrates, by clear and convincing evidence, as determined by the court, a compelling need for the personal information.

(B) The requesting party or person obtains a protective order, issued by the court, barring disclosure of the personal information to any person not named as a party in the litigation.

(4) Admission of personal information as relevant evidence before a court of competent jurisdiction. However, a court may not publicly disclose or release personal information without a

specific finding of good cause.

(5) Release by a public agency of personal information that was voluntarily released by:

(A) the person to whom the personal information pertains; or

(B) the nonprofit organization with which the personal information is associated;

to the public.

(6) A collection of information that:

(A) includes the identity of any director, officer, registered agent, or incorporator of a nonprofit organization; and

(B) is part of any report or disclosure required to be filed with the secretary of state under this article or any other statute.

However, information that directly identifies a person as a donor of financial support to a nonprofit organization shall not be collected by or disclosed to the secretary of state.

(7) Disclosure of personal information that is derived from a financial donation to a nonprofit organization that is affiliated with a public agency if:

(A) the disclosure is required by statute; and

(B) the person to whom the personal information pertains has not previously made a request for anonymity to the nonprofit organization.

(8) Information collected in an examination by the state board of accounts under IC 5-11-1-9. The information collected under IC 5-11-1-9 must be directly related to the examination by the state board of accounts or a related proceeding. Information collected under IC 5-11-1-9 may not be disclosed to the public, unless disclosure is expressly required by statute.

(9) A request by the attorney general for information required for an audit, examination, review, or investigation. The request from the attorney general must be directly related to the audit, examination, review, or investigation being completed. Information collected pursuant to an audit, examination, review, or investigation by the attorney general shall not be disclosed to the public, unless disclosure is expressly required by statute.

(10) Information submitted by a vendor to the ~~auditor of~~ state **comptroller** for the purpose of receiving payment from the state under IC 4-13-2-14.8 or IC 5-11-10-1.6. Information that directly identifies a person as a donor of financial support to a nonprofit organization shall not be collected by or disclosed to the ~~auditor of~~ state **comptroller** unless it is voluntarily submitted by the nonprofit organization.

(11) Information requested or submitted for the purpose of licensing a qualified organization under IC 4-32.3-4. The information collected under IC 4-32.3-4 shall not be disclosed to the public, unless disclosure is expressly required by statute.

(12) Personal information that a public agency requests from a nonprofit hospital for a legitimate business purpose of the public agency.

(c) Personal information is considered confidential and is not subject to disclosure under IC 5-14-3.

SECTION 445. IC 24-1-2-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9. Whenever an information is filed by the attorney general or by any prosecuting attorney, such officer shall not be liable for costs; but when it is filed upon the relation of a private person, ~~he~~ **the officer** shall be liable for costs unless the same are adjudged against the defendant. In all proceedings instituted under the provisions of this chapter by the attorney general or by the prosecuting attorney on the order and direction of the court, the attorney general, or the governor, all necessary costs and expenses of the prosecution shall be paid out of moneys in the state treasury not otherwise appropriated if such costs cannot be collected from the defendant or defendants, in case judgment be rendered against such defendant or defendants, and it shall be the duty of the ~~auditor of~~ state **comptroller,** upon receipt from the attorney general of a statement of the costs and expenses of any such prosecution, to draw ~~his~~ **the state comptroller's** warrant upon the treasurer of state for the amount so certified. ~~provided~~ However, ~~that~~ the attorney general shall not involve the state in any extraordinary expense for experts or other assistants without first obtaining the consent of the governor, and twenty thousand dollars ($20,000) is appropriated biennially from any funds of the state not otherwise appropriated to defray the expenses of such prosecutions by the attorney general. Such prosecuting attorney shall also be allowed by the court trying such cause reasonable compensation for ~~his~~ **the prosecuting attorney's** services, and such allowances shall be paid as part of the costs and expenses of such prosecution.

SECTION 446. IC 24-4.4-1-301, AS AMENDED BY P.L.197-2023, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 301. In addition to definitions appearing in subsequent chapters of this article, the following definitions apply throughout this article:

(1) "Affiliate", with respect to any person subject to this article, means a person that, directly or indirectly, through one (1) or

more intermediaries:

(a) controls;

(b) is controlled by; or

(c) is under common control with;

the person subject to this article.

(2) "Agreement" means the bargain of the parties in fact as found in the parties' language or by implication from other circumstances, including course of dealing or usage of trade or course of performance.

(3) "Agricultural products" includes agricultural products, horticultural products, viticultural products, dairy products, livestock, wildlife, poultry, bees, forest products, fish and shellfish, any products raised or produced on farms, and any products processed or manufactured from products raised or produced on farms.

(4) "Agricultural purpose" means a purpose related to the production, harvest, exhibition, marketing, transportation, processing, or manufacture of agricultural products by a natural person who cultivates, plants, propagates, or nurtures the agricultural products.

(5) "Consumer credit sale" is a sale of goods, services, or an interest in land in which:

(a) credit is granted by a person who engages as a seller in credit transactions of the same kind;

(b) the buyer is a person other than an organization;

(c) the goods, services, or interest in land are purchased primarily for a personal, family, or household purpose;

(d) either the debt is payable in installments or a credit service charge is made; and

(e) with respect to a sale of goods or services, either:

(i) the amount of credit extended, the written credit limit, or the initial advance does not exceed the exempt threshold amount, as adjusted in accordance with the annual adjustment of the exempt threshold amount, specified in Regulation Z (12 CFR 226.3 or 12 CFR 1026.3(b), as applicable); or

(ii) the debt is secured by personal property used or expected to be used as the principal dwelling of the buyer.

(6) "Credit" means the right granted by a creditor to a debtor to defer payment of debt or to incur debt and defer its payment.

(7) "Creditor" means a person:

(a) that regularly engages in the extension of first lien

mortgage transactions that are subject to a credit service charge or loan finance charge, as applicable, or are payable by written agreement in more than four (4) installments (not including a down payment); and

(b) to which the obligation is initially payable, either on the face of the note or contract, or by agreement if there is not a note or contract.

The term does not include a person described in subsection (34)(a) in a tablefunded transaction. A creditor may be an individual, a limited liability company, a sole proprietorship, a partnership, a trust, a joint venture, a corporation, an unincorporated organization, or other form of entity, however organized.

(8) "Department" refers to the members of the department of financial institutions.

(9) "Depository institution" has the meaning set forth in the Federal Deposit Insurance Act (12 U.S.C. 1813(c)) and includes any credit union.

(10) "Director" refers to the director of the department of financial institutions or the director's designee.

(11) "Dwelling" means a residential structure that contains one (1) to four (4) units, regardless of whether the structure is attached to real property. The term includes an individual:

(a) condominium unit;

(b) cooperative unit;

(c) mobile home; or

(d) trailer;

that is used as a residence.

(12) "Employee" means an individual who is paid wages or other compensation by an employer required under federal income tax law to file Form W-2 on behalf of the individual.

(13) "Federal banking agencies" means the Board of Governors of the Federal Reserve System, the Office of the Comptroller of the Currency, the Office of Thrift Supervision, the National Credit Union Administration, and the Federal Deposit Insurance Corporation.

(14) "First lien mortgage transaction" means:

(a) a consumer loan; or

(b) a consumer credit sale;

that is or will be used by the debtor primarily for personal, family, or household purposes and that is secured by a mortgage or a land contract (or another consensual security interest equivalent to a

mortgage or a land contract) that constitutes a first lien on a dwelling or on residential real estate upon which a dwelling is constructed or intended to be constructed.

(15) "Immediate family member" means a spouse, child, sibling, parent, grandparent, or grandchild. The term includes stepparents, stepchildren, stepsiblings, and adoptive relationships.

(16) "Individual" means a natural person.

(17) "Licensee" means a person licensed to engage in mortgage transactions as a creditor.

(18) "Loan" includes:

(a) the creation of debt by:

(i) the creditor's payment of or agreement to pay money to the debtor or to a third party for the account of the debtor; or

(ii) the extension of credit by a person who engages as a seller in credit transactions primarily secured by an interest in land;

(b) the creation of debt by a credit to an account with the creditor upon which the debtor is entitled to draw immediately; and

(c) the forbearance of debt arising from a loan.

(19) "Loan brokerage business" means any activity in which a person, in return for any consideration from any source, procures, attempts to procure, or assists in procuring, a mortgage transaction from a third party or any other person, whether or not the person seeking the mortgage transaction actually obtains the mortgage transaction.

(20) "Loan processor or underwriter" means an individual who performs clerical or support duties as an employee at the direction of, and subject to the supervision and instruction of, a person licensed to engage in mortgage transactions or a person exempt from licensing. For purposes of this ~~subsection,~~ **subdivision,** the term "clerical or support duties" may include, after the receipt of an application, the following:

(a) The receipt, collection, distribution, and analysis of information common for the processing or underwriting of a mortgage transaction.

(b) The communication with a consumer to obtain the information necessary for the processing or underwriting of a loan, to the extent that the communication does not include:

(i) offering or negotiating loan rates or terms; or

(ii) counseling consumers about mortgage transaction rates or terms.

The term **"loan processor or underwriter"** does not include an individual who is an employee of a person that is not engaged in mortgage transactions as a creditor if that person is permitted to voluntarily register with the department to sponsor the individual under section 202(b)(8) of this chapter to engage solely in the activities described in this subdivision.

(21) "Mortgage loan originator" means an individual who, for compensation or gain, or in the expectation of compensation or gain, regularly engages in taking a mortgage transaction application or in offering or negotiating the terms of a mortgage transaction that either is made under this article or under IC 24-4.5 or is made by an employee of a person licensed to engage in mortgage transactions or by an employee of a person that is exempt from licensing, while the employee is engaging in the loan brokerage business. The term does not include the following:

(a) An individual engaged solely as a loan processor or underwriter as long as the individual works exclusively as an employee of a person licensed to engage in mortgage transactions or as an employee of a person exempt from licensing. However, the term includes an individual who is licensed as a mortgage loan originator under this article and 750 IAC 9-3 and who is an employee of a person that is not engaged in mortgage transactions as a creditor if that person voluntarily registers with the department to sponsor the individual under section 202(b)(8) of this chapter to engage solely as a third party processor or underwriter.

(b) Unless the person or entity is compensated by:

(i) a creditor;

(ii) a loan broker;

(iii) another mortgage loan originator; or

(iv) any agent of a creditor, a loan broker, or another mortgage loan originator described in items (i) through (iii);

a person or entity that performs only real estate brokerage activities and is licensed or registered in accordance with applicable state law.

(c) A person solely involved in extensions of credit relating to timeshare plans (as defined in 11 U.S.C. 101(53D)).

(22) "Mortgage servicer" means the last person to whom a mortgagor or the mortgagor's successor in interest has been instructed by a mortgagee to send payments on a loan secured by a mortgage.

(23) "Mortgage transaction" means:

(a) a consumer loan; or

(b) a consumer credit sale;

that is or will be used by the debtor primarily for personal, family, or household purposes and that is secured by a mortgage or a land contract (or another consensual security interest equivalent to a mortgage or a land contract) on a dwelling or on residential real estate upon which a dwelling is constructed or intended to be constructed.

(24) "Nationwide Multistate Licensing System and Registry" (or "Nationwide Mortgage Licensing System and Registry" or "NMLSR") means a multistate licensing system owned and operated by the State Regulatory Registry, LLC, or by any successor or affiliated entity, for the licensing and registration of creditors, mortgage loan originators, and other persons in the mortgage or financial services industries. The term includes any other name or acronym that may be assigned to the system by the State Regulatory Registry, LLC, or by any successor or affiliated entity.

(25) "Nontraditional mortgage product" means any mortgage product other than a thirty (30) year fixed rate mortgage.

(26) "Organization" means a corporation, a government or government subdivision, an agency, a trust, an estate, a partnership, a limited liability company, a cooperative, an association, a joint venture, an unincorporated organization, or any other entity, however organized.

(27) "Payable in installments", with respect to a debt or an obligation, means that payment is required or permitted by written agreement to be made in more than four (4) installments not including a down payment.

(28) "Person" includes an individual or an organization.

(29) "Principal" of a mortgage transaction means the total of:

(a) the net amount paid to, receivable by, or paid or payable for the account of the debtor; and

(b) to the extent that payment is deferred, amounts actually paid or to be paid by the creditor for registration, certificate of title, or license fees if not included in clause (a).

(30) "Real estate brokerage activity" means any activity that involves offering or providing real estate brokerage services to the public, including the following:

(a) Acting as a real estate agent or real estate broker for a buyer, seller, lessor, or lessee of real property.

(b) Bringing together parties interested in the sale, purchase, lease, rental, or exchange of real property.

(c) Negotiating, on behalf of any party, any part of a contract relating to the sale, purchase, lease, rental, or exchange of real property (other than in connection with providing financing with respect to the sale, purchase, lease, rental, or exchange of real property).

(d) Engaging in any activity for which a person engaged in the activity is required to be registered or licensed as a real estate agent or real estate broker under any applicable law.

(e) Offering to engage in any activity, or act in any capacity, described in this subsection.

(31) "Registered mortgage loan originator" means any individual who:

(a) meets the definition of mortgage loan originator and is an employee of:

(i) a depository institution;

(ii) a subsidiary that is owned and controlled by a depository institution and regulated by a federal banking agency; or

(iii) an institution regulated by the Farm Credit Administration; and

(b) is registered with, and maintains a unique identifier through, the NMLSR.

(32) "Residential real estate" means any real property that is located in Indiana and on which there is located or intended to be constructed a dwelling.

(33) "Revolving first lien mortgage transaction" means a first lien mortgage transaction in which:

(a) the creditor permits the debtor to obtain advances from time to time;

(b) the unpaid balances of principal, finance charges, and other appropriate charges are debited to an account; and

(c) the debtor has the privilege of paying the balances in installments.

(34) "Tablefunded" means a transaction in which:

(a) a person closes a first lien mortgage transaction in the person's own name as a mortgagee with funds provided by one (1) or more other persons; and

(b) the transaction is assigned, not later than one (1) business day after the funding of the transaction, to the mortgage creditor providing the funding.

(35) "Unique identifier" means a number or other identifier

assigned by protocols established by the NMLSR.

(36) "Land contract" means a contract for the sale of real estate in which the seller of the real estate retains legal title to the real estate until the total contract price is paid by the buyer.

(37) "Bona fide nonprofit organization" means an organization that does the following, as determined by the director, under criteria established by the director:

(a) Maintains tax exempt status under Section 501(c)(3) of the Internal Revenue Code.

(b) Promotes affordable housing or provides home ownership education or similar services.

(c) Conducts the organization's activities in a manner that serves public or charitable purposes.

(d) Receives funding and revenue and charges fees in a manner that does not encourage the organization or the organization's employees to act other than in the best interests of the organization's clients.

(e) Compensates the organization's employees in a manner that does not encourage employees to act other than in the best interests of the organization's clients.

(f) Provides to, or identifies for, debtors mortgage transactions with terms that are favorable to the debtor (as described in section 202(b)(16) of this chapter) and comparable to mortgage transactions and housing assistance provided under government housing assistance programs.

(g) Maintains certification by the United States Department of Housing and Urban Development or employs counselors who are certified by the Indiana housing and community development authority.

(38) "Regularly engaged", with respect to a person who extends or originates first lien mortgage transactions, refers to a person who:

(a) extended or originated more than five (5) first lien mortgage transactions in the preceding calendar year; or

(b) extends or originates, or will extend or originate, more than five (5) first lien mortgage transactions in the current calendar year if the person did not extend or originate more than five (5) first lien mortgage transactions in the preceding calendar year.

SECTION 447. IC 24-4.4-2-405, AS AMENDED BY P.L.197-2023, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 405. (1) Every licensee shall maintain records in

a manner that will enable the department to determine whether the licensee is complying with this article. The record keeping system of a licensee is sufficient if the licensee makes the required information reasonably available. The department shall determine the sufficiency of the records and whether the licensee has made the required information reasonably available. The department shall be given free access to the records wherever the records are located. Records concerning any first lien mortgage transaction shall be retained for two (2) years after the making of the final entry relating to the transaction, but in the case of a revolving first lien mortgage transaction, the two (2) years required under this subsection is measured from the date of each entry relating to the transaction. A person that voluntarily registers with the department under IC 24-4.4-1-202(b)(8) for the purpose of sponsoring licensed mortgage loan originators shall:

(a) cooperate with the department; and

(b) provide access to records and documents;

as required by the department in carrying out examinations of the activities of the licensed mortgage loan originators sponsored by the person.

(2) The unique identifier of any person originating a mortgage transaction must be clearly shown on all mortgage transaction application forms and any other documents as required by the director.

(3) Every licensee shall use automated examination and regulatory software designated by the director, including third party software. Use of the software consistent with guidance and policies issued by the director is not a violation of IC 28-1-2-30.

(4) Each:

(a) creditor licensed to engage in mortgage transactions by the department; and

(b) person that is exempt from licensing and that:

(i) employs one (1) or more licensed mortgage loan originators; or

(ii) sponsors one (1) or more licensed mortgage **loan** originators as permitted by IC 24-4.4-1-202(b)(8) or by 750 IAC 9;

shall submit to the NMLSR reports of condition, which must be in a form and must contain information as required by the NMLSR.

(5) Each:

(a) creditor licensed by the department to engage in mortgage transactions; and

(b) person that is exempt from licensing and that:

(i) employs one (1) or more licensed mortgage loan

originators; or

(ii) sponsors one (1) or more licensed mortgage loan originators as permitted by IC 24-4.4-1-202(b)(8) or by 750 IAC 9;

shall file with the department additional financial statements relating to all first lien mortgage transactions originated by the licensed creditor or the exempt person as required by the department, but not more frequently than annually, in the form prescribed by the department.

(6) A licensed creditor shall file notification with the department if the licensee:

(a) has a change in name, address, or any of its principals;

(b) opens a new branch, closes an existing branch, or relocates an existing branch;

(c) files for bankruptcy or reorganization; or

(d) is subject to revocation or suspension proceedings by a state or governmental authority with regard to the licensed creditor's activities;

not later than thirty (30) days after the date of the event described in this subsection.

(7) A licensee shall file notification with the department if the licensee or any director, executive officer, or manager of the licensee has been convicted of a felony under the laws of Indiana or any other jurisdiction. The licensee shall file the notification required by this subsection not later than thirty (30) days after the date of the event described in this subsection.

(8) A licensee shall file notification with the department if the licensee or any director, executive officer, or manager of the licensee has had the person's authority to do business in the securities, commodities, banking, financial services, insurance, real estate, or real estate appraisal industry revoked or suspended by Indiana or by any other state, federal, or foreign governmental agency or self regulatory organization. The licensee shall file the notification required by this subsection not later than thirty (30) days after the date of the event described in this subsection.

SECTION 448. IC 24-4.5-1-301.5, AS AMENDED BY P.L.197-2023, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 301.5. In addition to definitions appearing in subsequent chapters in this article, the following definitions apply throughout this article:

(1) "Affiliate", with respect to any person subject to this article, means a person that, directly or indirectly, through one (1) or more intermediaries:

(a) controls;

(b) is controlled by; or

(c) is under common control with;

the person subject to this article.

(2) "Agreement" means the bargain of the parties in fact as found in their language or by implication from other circumstances, including course of dealing or usage of trade or course of performance.

(3) "Agricultural purpose" means a purpose related to the production, harvest, exhibition, marketing, transportation, processing, or manufacture of agricultural products by a natural person who cultivates, plants, propagates, or nurtures the agricultural products. "Agricultural products" includes agricultural, horticultural, viticultural, and dairy products, livestock, wildlife, poultry, bees, forest products, fish and shellfish, and any and all products raised or produced on farms and any processed or manufactured products thereof.

(4) "Average daily balance" means the sum of each of the daily balances in a billing cycle divided by the number of days in the billing cycle, and if the billing cycle is a month, the creditor may elect to treat the number of days in each billing cycle as thirty (30).

(5) "Closing costs" with respect to a subordinate lien mortgage transaction includes:

(a) fees or premiums for title examination, title insurance, or similar purposes, including surveys;

(b) fees for preparation of a deed, settlement statement, or other documents;

(c) escrows for future payments of taxes and insurance;

(d) fees for notarizing deeds and other documents;

(e) appraisal fees; and

(f) fees for credit reports.

(6) "Conspicuous" refers to a term or clause when it is so written that a reasonable person against whom it is to operate ought to have noticed it.

(7) "Consumer credit" means credit offered or extended to a consumer primarily for a personal, family, or household purpose.

(8) "Consumer credit sale" is a sale of goods, services, or an interest in land in which:

(a) credit is granted by a person who regularly engages as a seller in credit transactions of the same kind;

(b) the buyer is a person other than an organization;

(c) the goods, services, or interest in land are purchased primarily for a personal, family, or household purpose;

(d) either the debt is payable in installments or a credit service

charge is made; and

(e) with respect to a sale of goods or services, either:

(i) the amount of credit extended, the written credit limit, or the initial advance does not exceed the exempt threshold amount, as adjusted in accordance with the annual adjustment of the exempt threshold amount, specified in Regulation Z (12 CFR 226.3 or 12 CFR 1026.3(b), as applicable); or

(ii) the debt is secured by personal property used or expected to be used as the principal dwelling of the buyer.

Unless the sale is made subject to this article by agreement (IC 24-4.5-2-601), "consumer credit sale" does not include a sale in which the seller allows the buyer to purchase goods or services pursuant to a lender credit card or similar arrangement or, except as provided with respect to disclosure (IC 24-4.5-2-301), debtors' remedies (IC 24-4.5-5-201), providing payoff amounts (IC 24-4.5-2-209), and powers and functions of the department (IC 24-4.5-6), a sale of an interest in land which is a first lien mortgage transaction.

(9) "Consumer loan" means a loan made by a person regularly engaged in the business of making loans in which:

(a) the debtor is a person other than an organization;

(b) the debt is primarily for a personal, family, or household purpose;

(c) either the debt is payable in installments or a loan finance charge is made; and

(d) either:

(i) the amount of credit extended, the written credit limit, or the initial advance does not exceed the exempt threshold amount, as adjusted in accordance with the annual adjustment of the exempt threshold amount, specified in Regulation Z (12 CFR 226.3 or 12 CFR 1026.3(b), as applicable); or

(ii) the debt is secured by an interest in land or by personal property used or expected to be used as the principal dwelling of the debtor.

Except as described in IC 24-4.5-3-105, the term does not include a first lien mortgage transaction.

(10) "Credit" means the right granted by a creditor to a debtor to defer payment of debt or to incur debt and defer its payment.

(11) "Creditor" means a person:

(a) who regularly engages in the extension of consumer credit that is subject to a credit service charge or loan finance charge, as applicable, or is payable by written agreement in more than four

(4) installments (not including a down payment); and

(b) to whom the obligation is initially payable, either on the face of the note or contract, or by agreement when there is not a note or contract.

(12) "Depository institution" has the meaning set forth in the Federal Deposit Insurance Act (12 U.S.C. 1813(c)) and includes any credit union.

(13) "Director" means the director of the department of financial institutions or the director's designee.

(14) "Dwelling" means a residential structure that contains one (1) to four (4) units, regardless of whether the structure is attached to real property. The term includes an individual:

(a) condominium unit;

(b) cooperative unit;

(c) mobile home; or

(d) trailer;

that is used as a residence.

(15) "Earnings" means compensation paid or payable for personal services, whether denominated as wages, salary, commission, bonus, or otherwise, and includes periodic payments under a pension or retirement program.

(16) "Employee" means an individual who is paid wages or other compensation by an employer required under federal income tax law to file Form W-2 on behalf of the individual.

(17) "Federal banking agencies" means the Board of Governors of the Federal Reserve System, the Office of the Comptroller of the Currency, the National Credit Union Administration, and the Federal Deposit Insurance Corporation.

(18) "First lien mortgage transaction" means:

(a) a consumer loan; or

(b) a consumer credit sale;

that is or will be used by the debtor primarily for personal, family, or household purposes and that is secured by a mortgage or a land contract (or another consensual security interest equivalent to a mortgage or a land contract) that constitutes a first lien on a dwelling or on residential real estate upon which a dwelling is constructed or intended to be constructed.

(19) "Immediate family member" means a spouse, child, sibling, parent, grandparent, or grandchild. The term includes stepparents, stepchildren, stepsiblings, and adoptive relationships.

(20) "Individual" means a natural person.

(21) "Lender credit card or similar arrangement" means an

arrangement or loan agreement, other than a seller credit card, pursuant to which a lender gives a debtor the privilege of using a credit card, letter of credit, or other credit confirmation or identification in transactions out of which debt arises:

(a) by the lender's honoring a draft or similar order for the payment of money drawn or accepted by the debtor;

(b) by the lender's payment or agreement to pay the debtor's obligations; or

(c) by the lender's purchase from the obligee of the debtor's obligations.

(22) "Licensee" means a person licensed as a creditor under this article.

(23) "Loan brokerage business" means any activity in which a person, in return for any consideration from any source, procures, attempts to procure, or assists in procuring, a mortgage transaction from a third party or any other person, whether or not the person seeking the mortgage transaction actually obtains the mortgage transaction.

(24) "Loan processor or underwriter" means an individual who performs clerical or support duties as an employee at the direction of, and subject to the supervision and instruction of, a person licensed to engage in mortgage transactions or a person exempt from licensing. For purposes of this ~~subsection,~~ **subdivision,** the term "clerical or support duties" may include, after the receipt of an application, the following:

(a) The receipt, collection, distribution, and analysis of information common for the processing or underwriting of a mortgage transaction.

(b) The communication with a consumer to obtain the information necessary for the processing or underwriting of a loan, to the extent that the communication does not include:

(i) offering or negotiating loan rates or terms; or

(ii) counseling consumers about mortgage transaction rates or terms.

The term **"loan processor or underwriter"** does not include an individual who is an employee of a person that is not engaged in mortgage transactions as a creditor if that person is permitted to voluntarily register with the department to sponsor the individual under IC 24-4.4-1-202(b)(8) to engage solely in the activities described in this subdivision. An individual engaging solely in loan processor or underwriter activities shall not represent to the public through advertising or other means of communicating or providing information, including the use of business cards, stationery, brochures, signs, rate

lists, or other promotional items, that the individual can or will perform any of the activities of a mortgage loan originator. However, an individual who is licensed as a mortgage loan originator under IC 24-4.4 and 750 IAC 9-3, and who is sponsored by a person, as permitted by IC 24-4.4-1-202(b)(8), to engage solely as a third party loan processor or underwriter, is subject to the prohibition set forth in this subdivision with respect to the individual's engagement under the sponsorship.

(25) "Mortgage loan originator" means an individual who, for compensation or gain, or in the expectation of compensation or gain, regularly engages in taking a mortgage transaction application or in offering or negotiating the terms of a mortgage transaction that either is made under this article or under IC 24-4.4 or is made by an employee of a person licensed to engage in mortgage transactions or by an employee of a person that is exempt from licensing, while the employee is engaging in the loan brokerage business. The term does not include the following:

(a) An individual engaged solely as a loan processor or underwriter as long as the individual works exclusively as an employee of a person licensed to engage in mortgage transactions or as an employee of a person exempt from licensing. However, the term includes an individual who is licensed as a mortgage loan originator under IC 24-4.4 and 750 IAC 9-3 and who is an employee of a person that is not engaged in mortgage transactions as a creditor if that person voluntarily registers with the department to sponsor the individual under IC 24-4.4-1-202(b)(8), to engage solely as a third party processor or underwriter.

(b) Unless the person or entity is compensated by:

(i) a creditor;

(ii) a loan broker;

(iii) another mortgage loan originator; or

(iv) any agent of the creditor, loan broker, or other mortgage loan originator described in items (i) through (iii);

a person or entity that only performs real estate brokerage activities and is licensed or registered in accordance with applicable state law.

(c) A person solely involved in extensions of credit relating to timeshare plans (as defined in 11 U.S.C. 101(53D)).

(26) "Mortgage servicer" means the last person to whom a mortgagor or the mortgagor's successor in interest has been instructed by a mortgagee to send payments on a loan secured by a mortgage.

(27) "Mortgage transaction" means:

(a) a consumer loan; or

(b) a consumer credit sale;

that is or will be used by the debtor primarily for personal, family, or household purposes and that is secured by a mortgage or a land contract (or another consensual security interest equivalent to a mortgage or a land contract) on a dwelling or on residential real estate upon which a dwelling is constructed or intended to be constructed.

(28) "Nationwide Multistate Licensing System and Registry" (or "Nationwide Mortgage Licensing System and Registry" or "NMLSR") means a multistate licensing system owned and operated by the State Regulatory Registry, LLC, or by any successor or affiliated entity, for the licensing and registration of creditors, mortgage loan originators, and other persons in the mortgage or financial services industries. The term includes any other name or acronym that may be assigned to the system by the State Regulatory Registry, LLC, or by any successor or affiliated entity.

(29) "Nontraditional mortgage product" means any mortgage product other than a thirty (30) year fixed rate mortgage.

(30) "Official fees" means:

(a) fees and charges prescribed by law which actually are or will be paid to public officials for determining the existence of or for perfecting, releasing, or satisfying a security interest related to a consumer credit sale, consumer lease, or consumer loan; or

(b) premiums payable for insurance in lieu of perfecting a security interest otherwise required by the creditor in connection with the sale, lease, or loan, if the premium does not exceed the fees and charges described in subdivision (a) that would otherwise be payable.

(31) "Organization" means a corporation, a government or governmental subdivision, an agency, a trust, an estate, a partnership, a limited liability company, a cooperative, an association, a joint venture, an unincorporated organization, or any other entity, however organized.

(32) "Payable in installments" means that payment is required or permitted by written agreement to be made in more than four (4) installments not including a down payment.

(33) "Person" includes an individual or an organization.

(34) "Person related to" with respect to an individual means:

(a) the spouse of the individual;

(b) a brother, brother-in-law, sister, or sister-in-law of the individual;

(c) an ancestor or lineal descendants of the individual or the

individual's spouse; and

(d) any other relative, by blood or marriage, of the individual or the individual's spouse who shares the same home with the individual.

(35) "Person related to" with respect to an organization means:

(a) a person directly or indirectly controlling, controlled by, or under common control with the organization;

(b) a director, an executive officer, or a manager of the organization or a person performing similar functions with respect to the organization or to a person related to the organization;

(c) the spouse of a person related to the organization; and

(d) a relative by blood or marriage of a person related to the organization who shares the same home with the person.

(36) "Presumed" or "presumption" means that the trier of fact must find the existence of the fact presumed, unless and until evidence is introduced that would support a finding of its nonexistence.

(37) "Real estate brokerage activity" means any activity that involves offering or providing real estate brokerage services to the public, including the following:

(a) Acting as a real estate agent or real estate broker for a buyer, seller, lessor, or lessee of real property.

(b) Bringing together parties interested in the sale, purchase, lease, rental, or exchange of real property.

(c) Negotiating, on behalf of any party, any part of a contract relating to the sale, purchase, lease, rental, or exchange of real property (other than in connection with providing financing with respect to the sale, purchase, lease, rental, or exchange of real property).

(d) Engaging in any activity for which a person is required to be registered or licensed as a real estate agent or real estate broker under any applicable law.

(e) Offering to engage in any activity, or act in any capacity, described in this subsection.

(38) "Registered mortgage loan originator" means any individual who:

(a) meets the definition of mortgage loan originator and is an employee of:

(i) a depository institution;

(ii) a subsidiary that is owned and controlled by a depository institution and regulated by a federal banking agency; or

(iii) an institution regulated by the Farm Credit Administration; and

(b) is registered with, and maintains a unique identifier through, the NMLSR.

(39) "Regularly engaged", with respect to a person who extends consumer credit, refers to a person who:

(a) extended consumer credit:

(i) more than twenty-five (25) times; or

(ii) more than five (5) times for a mortgage transaction secured by a dwelling;

in the preceding calendar year; or

(b) extends or will extend consumer credit:

(i) more than twenty-five (25) times; or

(ii) more than five (5) times for a mortgage transaction secured by a dwelling;

in the current calendar year, if the person did not meet the numerical standards described in subdivision (a) in the preceding calendar year.

(40) "Residential real estate" means any real property that is located in Indiana and on which there is located or intended to be constructed a dwelling.

(41) "Seller credit card" means an arrangement that gives to a buyer or lessee the privilege of using a credit card, letter of credit, or other credit confirmation or identification for the purpose of purchasing or leasing goods or services from that person, a person related to that person, or from that person and any other person. The term includes a card that is issued by a person, that is in the name of the seller, and that can be used by the buyer or lessee only for purchases or leases at locations of the named seller.

(42) "Subordinate lien mortgage transaction" means:

(a) a consumer loan; or

(b) a consumer credit sale;

that is or will be used by the debtor primarily for personal, family, or household purposes and that is secured by a mortgage or a land contract (or another consensual security interest equivalent to a mortgage or a land contract) that constitutes a subordinate lien on a dwelling or on residential real estate upon which a dwelling is constructed or intended to be constructed.

(43) "Unique identifier" means a number or other identifier assigned by protocols established by the NMLSR.

(44) "Land contract" means a contract for the sale of real estate in which the seller of the real estate retains legal title to the real estate until the total contract price is paid by the buyer.

(45) "Bona fide nonprofit organization" means an organization that

does the following, as determined by the director under criteria established by the director:

(a) Maintains tax exempt status under Section 501(c)(3) of the Internal Revenue Code.

(b) Promotes affordable housing or provides home ownership education or similar services.

(c) Conducts the organization's activities in a manner that serves public or charitable purposes.

(d) Receives funding and revenue and charges fees in a manner that does not encourage the organization or the organization's employees to act other than in the best interests of the organization's clients.

(e) Compensates the organization's employees in a manner that does not encourage employees to act other than in the best interests of the organization's clients.

(f) Provides to, or identifies for, debtors mortgage transactions with terms that are favorable to the debtor (as described in section 202(b)(15) of this chapter) and comparable to mortgage transactions and housing assistance provided under government housing assistance programs.

(g) Maintains certification by the United States Department of Housing and Urban Development or employs counselors who are certified by the Indiana housing and community development authority.

SECTION 449. IC 24-4.5-3-503.3, AS AMENDED BY P.L.197-2023, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 503.3. (1) Each:

(a) creditor licensed by the department to engage in mortgage transactions; and

(b) person that is exempt (either under this article or under ~~or~~ IC 24-4.4-1-202(b)(8)) from licensing and that:

(i) employs a licensed mortgage loan originator; or

(ii) sponsors a licensed mortgage loan originator as permitted by IC 24-4.4-1-202(b)(8) or by 750 IAC 9;

must be covered by a surety bond in accordance with this section.

(2) A surety bond must:

(a) provide coverage for:

(i) a creditor described in subsection (1)(a); and

(ii) an exempt person described in subsection (1)(b);

in an amount as prescribed in subsection (4);

(b) be in a form as prescribed by the director;

(c) be in effect:

(i) during the term of the creditor's license; or

(ii) at any time during which the person exempt from licensing employs a licensed mortgage loan originator, or sponsors a licensed mortgage loan originator as permitted by IC 24-4.4-1-202(b)(8) or by 750 IAC 9;

as applicable;

(d) subject to subsection (3), remain in effect during the two (2) years after:

(i) the license of the creditor is surrendered or terminated; or

(ii) the person exempt from licensing ceases to employ a licensed mortgage loan originator, or ceases to sponsor a licensed mortgage loan originator as permitted by IC 24-4.4-1-202(b)(8) or by 750 IAC 9, or to offer financial services to individuals in Indiana, whichever is later;

as applicable;

(e) be payable to the department for the benefit of:

(i) the state; and

(ii) individuals who reside in Indiana when they agree to receive financial services from the creditor or the person exempt from licensing, as applicable;

(f) be issued by a bonding, surety, or insurance company authorized to do business in Indiana and rated at least "A-" by at least one (1) nationally recognized investment rating service; and

(g) have payment conditioned upon:

(i) the creditor's or any of the creditor's licensed mortgage loan originators'; or

(ii) the exempt person's or any of the exempt person's licensed mortgage loan originators';

noncompliance with or violation of this chapter, 750 IAC 9, or other federal or state laws or regulations applicable to mortgage lending.

(3) The director may adopt rules or guidance documents with respect to the requirements for surety bonds as necessary to accomplish the purposes of this article. Upon written request from:

(a) a creditor described in subsection (1)(a); or

(b) an exempt person described in subsection (1)(b);

the director may, at the discretion of the director, waive or shorten the two (2) year period set forth in subsection (2)(d) during which a surety bond required by this section must remain in effect after the occurrence of an event described in subsection (2)(d)(i) or (2)(d)(ii), as applicable.

(4) The penal sum of the surety bond shall be maintained in an amount that reflects the dollar amount of mortgage transactions

originated as determined by the director. If the principal amount of a surety bond required under this section is reduced by payment of a claim or judgment, the creditor or exempt person for whom the bond is issued shall immediately notify the director of the reduction and, not later than thirty (30) days after notice by the director, file a new or an additional surety bond in an amount set by the director. The amount of the new or additional bond set by the director must be at least the amount of the bond before payment of the claim or judgment.

(5) If for any reason a surety terminates a bond issued under this section, the creditor or the exempt person shall immediately notify the department and file a new surety bond in an amount determined by the director.

(6) Cancellation of a surety bond issued under this section does not affect any liability incurred or accrued during the period when the surety bond was in effect.

(7) The director may obtain satisfaction from a surety bond issued under this section if the director incurs expenses, issues a final order, or recovers a final judgment under this chapter.

(8) Notices required under this section must be made in writing and submitted through the NMLSR or any other electronic registration system that may be approved by the director.

SECTION 450. IC 24-4.5-3-503.4, AS AMENDED BY P.L.197-2023, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 503.4. (1) Subject to subsection (6), the director shall designate the NMLSR to serve as the sole entity responsible for:

(a) processing applications and renewals for licenses under section 502.1 of this chapter;

(b) issuing unique identifiers for licensees under section 502.1 of this chapter and for persons exempt from licensing (either under this article or under IC 24-4.4-1-202(b)(8)) that employ licensed mortgage loan originators or that sponsor licensed **mortgage** loan originators as permitted by IC 24-4.4-1-202(b)(8) or by 750 IAC 9; and

(c) performing other services that the director determines necessary for the orderly administration of the department's licensing system under section 502.1 of this chapter.

(2) Subject to the confidentiality provisions contained in IC 5-14-3, this section, and IC 28-1-2-30, the director may regularly report significant or recurring violations of this article related to subordinate lien mortgage transactions to the NMLSR.

(3) Subject to the confidentiality provisions contained in IC 5-14-3,

this section, and IC 28-1-2-30, the director may report complaints received regarding licensees and relating to subordinate lien mortgage transactions to the NMLSR.

(4) The director may report publicly adjudicated licensure actions against licensees under section 502.1 of this chapter to the NMLSR.

(5) The director shall establish a process in which persons licensed in accordance with section 502.1 of this chapter may challenge information reported to the NMLSR by the department.

(6) The director's authority to designate the NMLSR under subsection (1) is subject to the following:

(a) Information stored in the NMLSR is subject to the confidentiality provisions of IC 28-1-2-30 and IC 5-14-3. A person may not:

(i) obtain information from the NMLSR unless the person is authorized to do so by statute;

(ii) initiate any civil action based on information obtained from the NMLSR if the information is not otherwise available to the person under any other state law; or

(iii) initiate any civil action based on information obtained from the NMLSR if the person could not have initiated the action based on information otherwise available to the person under any other state law.

(b) Documents, materials, and other forms of information in the control or possession of the NMLSR that are confidential under IC 28-1-2-30 and that are:

(i) furnished by the director, the director's designee, or a licensee; or

(ii) otherwise obtained by the NMLSR;

are confidential and privileged by law and are not subject to inspection under IC 5-14-3, subject to subpoena, subject to discovery, or admissible in evidence in any civil action. However, the director may use the documents, materials, or other information available to the director in furtherance of any action brought in connection with the director's duties under this article.

(c) Disclosure of documents, materials, and information:

(i) to the director; or

(ii) by the director;

under this subsection does not result in a waiver of any applicable privilege or claim of confidentiality with respect to the documents, materials, or information.

(d) Information provided to the NMLSR is subject to IC 4-1-11.

(e) This subsection does not limit or impair a person's right to:

(i) obtain information;

(ii) use information as evidence in a civil action or proceeding; or

(iii) use information to initiate a civil action or proceeding;

if the information may be obtained from the director or the director's designee under any law.

(f) Except as otherwise provided in the federal Housing and Economic Recovery Act of 2008, Public Law 110-289, Section 1512, the requirements under any federal law or IC 5-14-3 regarding the privacy or confidentiality of any information or material provided to the NMLSR, and any privilege arising under federal or state law, including the rules of any federal or state court, with respect to the information or material, continue to apply to the information or material after the information or material has been disclosed to the NMLSR. The information and material may be shared with all state and federal regulatory officials with mortgage industry oversight authority without the loss of privilege or the loss of confidentiality protections provided by federal law or IC 5-14-3.

(g) For purposes of this section, the director may enter agreements or sharing arrangements with other governmental agencies, the Conference of State Bank Supervisors, the American Association of Residential Mortgage Regulators, or other associations representing governmental agencies as established by rule or order of the director.

(h) Information or material that is subject to a privilege or confidentiality under subdivision (f) is not subject to:

(i) disclosure under any federal or state law governing the disclosure to the public of information held by an officer or an agency of the federal government or the respective state; or

(ii) subpoena, discovery, or admission into evidence, in any private civil action or administrative process, unless with respect to any privilege held by the NMLSR with respect to the information or material, the person to whom the information or material pertains waives, in whole or in part, in the discretion of the person, that privilege.

(i) Any provision of IC 5-14-3 that concerns the disclosure of:

(i) confidential supervisory information; or

(ii) any information or material described in subdivision (f);

and that is inconsistent with subdivision (f) is superseded by this section.

(j) This section does not apply with respect to information or

material that concerns the employment history of, and publicly adjudicated disciplinary and enforcement actions against, a person licensed in accordance with section 502.1 of this chapter and described in section 503(2) of this chapter and that is included in the NMLSR for access by the public.

(k) The director may require a licensee required to submit information to the NMLSR to pay a processing fee considered reasonable by the director. In determining whether an NMLSR processing fee is reasonable, the director shall:

(i) require review of; and

(ii) make available;

the audited financial statements of the NMLSR.

(7) Notwithstanding any other provision of law, any:

(a) application, renewal, or other form or document that:

(i) relates to mortgage licenses issued by the department; and

(ii) is made or produced in an electronic format;

(b) document filed as an electronic record in a multistate automated repository established and operated for the licensing or registration of mortgage lenders, brokers, or loan originators; or

(c) electronic record filed through the NMLSR;

is considered a valid original document when reproduced in paper form by the department.

SECTION 451. IC 24-9-9-3, AS AMENDED BY P.L.127-2017, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. On or before June 20 and December 20 of each year, after completing an audit of the county treasurer's monthly reports required by IC 36-2-10-16, the county auditor shall distribute to the ~~auditor of~~ state **comptroller** two dollars and fifty cents ($2.50) of the mortgage recording fee collected under IC 36-2-7-10(c)(2) for each mortgage recorded by the county recorder. The ~~auditor of~~ state **comptroller** shall deposit the money in the state general fund to be distributed as described in section 4 of this chapter.

SECTION 452. IC 24-9-9-4, AS AMENDED BY P.L.246-2005, SECTION 209, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. On or before June 30 and December 31 of each year the ~~auditor of~~ state **comptroller** shall distribute one dollar and twenty-five cents ($1.25) of the mortgage recording fee to the state general fund and one dollar and twenty-five cents ($1.25) of the mortgage recording fee to the homeowner protection unit account established by IC 4-6-12-9.

SECTION 453. IC 25-1-17-6, AS AMENDED BY P.L.87-2023, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JULY 1, 2024]: Sec. 6. (a) All relevant experience of a:

(1) military service member in the discharge of official duties; or

(2) military spouse or dependent, including full-time and part-time experience, regardless of whether in a paid or volunteer capacity;

must be credited in the calculation of years of practice in an occupation as required under section 4, ~~or~~ 5, **or 5.5** of this chapter.

(b) In determining if a military service member substantially meets the academic requirements for a license, certificate, registration, or permit issued by a board, the board shall consider the recommendations in the Guide to the Evaluation of Educational Experiences in the Armed Services published by the American Council on Education, or the council's successor organization.

SECTION 454. IC 25-5.1-1-4, AS AMENDED BY P.L.252-2023, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. (a) "Athletic training" means the practice of prevention, recognition, assessment, athletic training diagnosis, management, treatment, disposition, rehabilitation, and reconditioning of athletic injuries under the direction and supervision of a licensed physician, osteopath, podiatrist, or chiropractor. However, in a clinic accessible to the general public, the term means practicing athletic training only upon the referral, order, and supervision of a licensed physician, osteopath, podiatrist, **or** chiropractor, or specific licensed designees such as nurse practitioners or physician assistants. The term includes the following:

(1) Practice that may be conducted by an athletic trainer through the use of heat, light, sound, cold, electricity, manual therapies, exercise, rehabilitation, or mechanical devices related to the care and the reconditioning of athletes.

(2) The organization and administration of educational programs and athletic facilities.

(3) The education and the counseling of the public on matters related to athletic training.

(b) The term does not include joint manipulation of the spinal column.

SECTION 455. IC 25-10-1-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. All fees collected under this chapter shall be deposited in the general fund of this state and shall be paid out only by warrant of the ~~auditor of~~ state **comptroller,** upon the treasurer of state. All money appropriated to the board shall be used for the purpose of administering this chapter and may not be used for any other purposes.

SECTION 456. IC 25-14-1-3.5, AS AMENDED BY P.L.1-2006, SECTION 431, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3.5. (a) Under IC 25-1-8 the board shall establish, under IC 25-13-1-5 and section 13 of this chapter, fees sufficient to implement IC 25-13 and IC 25-14.

(b) All money received by the board under this chapter shall be paid to the agency, which shall:

(1) give a proper receipt for the same; and

(2) at the end of each month:

(A) report to the ~~auditor of~~ state **comptroller** the total amount received from all sources; and

(B) deposit the entire amount of such receipts with the state treasurer to be deposited by the treasurer in the general fund of the state.

All expenses incurred in the administration of this chapter shall be paid from the general fund upon appropriation being made therefor in the manner provided by law for making such appropriations.

SECTION 457. IC 25-15-9-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 14. The Indiana professional licensing agency shall collect all fees required under this article and gifts received by the board and at the end of each month shall do the following:

(1) Report amounts collected to the ~~auditor of~~ state **comptroller.**

(2) Transfer amounts collected to the treasurer of state for deposit as follows:

(A) An amount established by the board and not exceeding five dollars ($5) per license issued under this article in the funeral service education fund.

(B) Gifts dedicated to the funeral service education fund in that fund.

(C) The remainder, after deducting the amounts described in clause (A) or (B), in the state general fund.

SECTION 458. IC 25-19-1-1, AS AMENDED BY P.L.149-2023, SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. (a) As used in this chapter, "administrator in training" means an individual who:

(1) has registered with the board before starting an administrator in training program;

(2) desires to become involved in a professional health care training program; and

(3) meets any other criteria established by the board.

(b) As used in this chapter, "administrator in training program"

means an internship program that:

(1) provides a continuous educational experience in a health facility approved by the board; and

(2) is administered under the supervision of:

(A) an individual preceptor; or

(B) **a** training center;

~~approved by the board.~~

approved by the board.

(c) As used in this chapter, "agency" refers to the Indiana professional licensing agency.

(d) As used in this chapter, "board" refers to the Indiana state board of health facility administrators.

(e) As used in this chapter, "health facility administrator" means a natural person who administers, manages, supervises, or is in general administrative charge of a licensed health facility whether such individual has an ownership interest in the health facility and whether the person's functions and duties are shared with one (1) or more individuals.

(f) As used in this chapter, "health facility" means any institution or facility defined as such for licensing under IC 16-28 and classified into care categories by rules adopted under IC 16-28.

(g) As used in this chapter, "postsecondary educational institution accredited program" means a postsecondary educational institution that:

(1) offers a degree in health facility administration;

(2) is accredited by the National Association of Long Term Care Administrator Boards; and

(3) is approved by the board to oversee and manage an administrator in training program.

(h) As used in this chapter, "practice of health facility administration" means the practice of an individual who is designated by the legal owner of a health facility to operate a health facility, including:

(1) planning;

(2) organizing;

(3) developing;

(4) directing; or

(5) controlling;

a health facility.

(i) As used in this chapter, "preceptor" means any of the following:

(1) An individual who meets the requirements set forth in section 20 of this chapter.

(2) A training center.

(3) A postsecondary educational institution that is:

(A) accredited by the National Association of Long Term Care Administrator Boards; and

(B) approved by the board to oversee and manage an administrator in training program.

(j) As used in this chapter, "residential care administrator" means an individual who:

(1) administers;

(2) manages;

(3) supervises; or

(4) is in general administrative charge of;

a residential care facility.

(k) As used in this chapter, "residential care facility" has the meaning set forth in IC 16-18-2-317.7.

(l) As used in this chapter, "sponsor" means a sponsor of continuing education programs for health facility administrators.

(m) As used in this chapter, "student intern" refers to an individual who is:

(1) enrolled in a ~~bachelor~~ **bachelor's** or ~~masters~~ **master's** degree program at a university that is accredited by the National Association of Long ~~term~~ **Term** Care Administrator Boards; and

(2) participating in a student internship.

(n) As used in this chapter, "student internship" means an educational experience that:

(1) occurs at a health facility or multiple health facilities;

(2) is part of a ~~bachelor~~ **bachelor's** or ~~masters~~ **master's** degree program at a postsecondary educational institution that is accredited by the National Association of Long ~~term~~ **Term** Care Administrator Boards; and

(3) is administered under the supervision of a preceptor.

(o) As used in this chapter, "training center" means an educational center that is approved by the board to oversee and manage an administrator in training program.

SECTION 459. IC 25-19-1-2.5, AS ADDED BY P.L.149-2023, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2.5. (a) An individual seeking licensure as a residential care administrator must:

(1) be at least twenty-one (21) years of age;

(2) have obtained at least a high school diploma or its equivalent;

(3) submit to a national criminal history background check, as required by IC 25-0.5-1-8;

(4) achieve a passing score, as prescribed by the board, on the state jurisprudence examination; and

(5) meet one (1) of the following:

(A) Be a licensed health facility administrator or a registered, certified, or licensed health care practitioner under IC 16 or ~~IC 25.~~ **this title.**

(B) Have at least one (1) year of management experience:

(i) in health care;

(ii) in housing;

(iii) in hospitality; or

(iv) providing services that are similar to services described in items (i) through (iii) to individuals who are elderly.

(C) Possess an ~~associate's~~ **associate** degree in gerontology or health care.

(D) Possess a bachelor's degree or higher degree from an accredited postsecondary educational institution.

(E) Complete a one hundred (100) hour specialized course in residential care facility administration that is approved by the board.

(b) An applicant must meet the requirements in subsection (a)(1) through (a)(3) and subsection (a)(5) before the applicant may take the state jurisprudence examination.

(c) The board may issue a residential care administrator license to an individual who meets the requirements of this section.

(d) Except as provided in subsection (e), for each two (2) year license period, a licensed residential care administrator shall complete at least twenty (20) hours of continuing education that include education on:

(1) promoting resident dignity, independence, self-determination, privacy, choice, and rights;

(2) building safety, fire prevention, and disaster response;

(3) preventing and containing infectious diseases, including hygiene protocols;

(4) preventing and reporting abuse and neglect of residents; and

(5) assisting residents with daily activities.

(e) A licensed residential care administrator who holds an active health facility administrator license is not required to complete the continuing education requirements described in subsection (d). However, a residential care administrator described in this subsection shall complete any continuing education requirements for the residential care administrator's health facility administrator license.

SECTION 460. IC 25-19-1-3, AS AMENDED BY P.L.149-2023,

SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) The board may issue licenses to qualified persons as health facility administrators.

(b) A person who applies to the board to practice as a health facility administrator must:

(1) not have been convicted of a crime that has a direct bearing on the person's ability to practice competently in accordance with IC 25-1-21;

(2) successfully complete an administrator in training program;

(3) achieve a passing score, as determined by the board, on a state jurisprudence examination described in section 3.2 of this chapter;

(4) successfully complete the national examination; and

(5) meet one (1) of the following:

(A) Possess a bachelor's degree or higher degree from an accredited postsecondary educational institution.

(B) Possess an ~~associate's~~ **associate** degree from an accredited postsecondary educational institution and complete a specialized course of study in long term health care administration, as prescribed by the board.

(C) Complete a specialized course of study in long term care administration prescribed by the board.

(c) Subject to section 3.3 of this chapter, the board may issue a provisional license for a single period not to exceed six (6) months for the purpose of enabling a qualified individual to fill a health facility administrator position that has been unexpectedly vacated.

SECTION 461. IC 25-19-1-3.2, AS ADDED BY P.L.149-2023, SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3.2. (a) An individual who applies to the board for a health facility administrator license must successfully pass a state jurisprudence examination that covers the following topics:

(1) Applicable standards of environmental health and safety.

(2) Local health and safety regulation.

(3) General administration.

(4) Psychology of patient care.

(5) Principles of medical care.

(6) Pharmaceutical services and drug handling.

(7) Personal and social care.

(8) ~~Therapeautic~~ **Therapeutic** and supportive care and services in long term care.

(9) Departmental organization and management.

(10) Community interrelationships.

(b) An applicant must submit a completed application and pay any required fee before the applicant may take the examination described in subsection (a).

(c) An applicant who takes the examination and does not achieve a passing score may not take the examination described in subsection (a) more than three (3) additional times.

(d) If an applicant takes the examination the maximum number of times allowed under subsection (c) and fails to achieve a passing score, the board may request that the applicant appear before the board. The board may require the applicant to provide the board with evidence of the following:

(1) The applicant completed not more than one hundred (100) hours of continuing education hours, as approved by the board.

(2) A new application for an administrator in training program.

(3) The applicant has applied for an administrator in training program.

(4) The applicant meets all other requirements for a health facility administrator license at the time the applicant reapplies for a license.

SECTION 462. IC 25-19-1-3.3, AS ADDED BY P.L.149-2023, SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3.3. (a) The board may issue a provisional health facility administrator license or provisional residential care administrator license to an individual for a specific licensed health facility or residential care facility if the individual has:

(1) at least two (2) years of administrative experience in a licensed health facility or residential care facility; and

(2) not been convicted of a crime that has a direct bearing on the individual's ability to practice competently in accordance with IC 25-1-21.

(b) The board may issue a provisional residential care administrator license to an individual for a specific residential care facility if the individual has:

(1) at least two (2) years of administrative experience in a residential care facility; and

(2) not been convicted of a crime that has a direct bearing on the individual's ability to practice competently in accordance with IC 25-1-21.

(c) Subject to subsection (d), the chair of the board may issue a provisional health facility administrator license or a provisional residential care administrator license to an individual who appears to be qualified.

(d) If the board determines that an individual described in subsection (c) fails to meet all applicable ~~qualification~~ **qualifications** for a provisional license described in subsection (a) or (b), the board may withdraw the provisional license.

(e) Experience that an individual gains while practicing health facility administration with a provisional license issued under this section may count toward the requirements for an administrator in training **program,** as approved by the board.

SECTION 463. IC 25-19-1-9.5, AS ADDED BY P.L.149-2023, SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9.5. (a) Subject to IC 25-1-8-6, a health facility administrator or residential care administrator whose license is in inactive status may apply to the board to renew the administrator's license.

(b) A health facility administrator or residential care administrator while in an inactive status may not practice as a health facility administrator or residential care administrator.

(c) A licensed health facility administrator who has been inactive must show proof of having completed forty (40) hours of continuing education within the two (2) year period immediately before the date the reactivation application is filed.

(d) A licensed residential care administrator who has been inactive must show proof of having ~~competed~~ **completed** twenty (20) hours of continuing education within the two (2) year period immediately before the date the reactivation application is filed.

(e) The board may request that a licensed health facility administrator who has been inactive for a period of more than three (3) years at the date the reactivation application is filed make a personal appearance before the board to answer any questions from the board about the application that are unresolved before making a determination on the application.

SECTION 464. IC 25-19-1-10, AS AMENDED BY P.L.149-2023, SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. (a) The board shall issue a health facility administrator's license to any person who applies for a health facility administrator license, if the applicant:

(1) does not have a criminal history that disqualifies the applicant from obtaining a health facility administrator license in Indiana in accordance with IC 25-1-21;

(2) has practiced in another state for at least one (1) year as a:

(A) licensed health facility administrator and currently holds an active license in good standing as a health facility

administrator in another state;

(B) chief executive officer of a hospital; or

(C) chief operations officer of a hospital; and

(3) has successfully completed the:

(A) national examination; and

(B) Indiana jurisprudence examination, as approved by the board.

(b) The board shall issue a residential care administrator license to any person who applies for a residential care administrator license, if the applicant:

(1) does not have a criminal history that disqualifies the applicant from obtaining a residential care administrator license in Indiana in accordance with IC 25-1-21; and

(2) has practiced in another state for at least one (1) year as a:

(A) licensed health facility administrator and currently holds an active license in good standing as a health facility administrator in another state;

(B) licensed, certified, or registered residential care administrator and currently holds an active license, certification, or registration that is in good standing as a residential care administrator in another state;

(C) chief executive officer of a hospital; or

(D) chief operations officer of a hospital.

(c) The board shall issue a health facility administrator license or a residential care administrator license to an individual who:

(1) holds an approved National Association of Long Term Care ~~Administrators Board~~ **Administrator Boards** Health Services Executive license in good standing; and

(2) does not have a criminal history that disqualifies the applicant from obtaining a health facility administrator license or a residential care administrator license in Indiana in accordance with IC 25-1-21.

SECTION 465. IC 25-19-1-11, AS AMENDED BY P.L.149-2023, SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 11. (a) No health facility may operate unless it is under the supervision of an administrator who holds a currently valid health facility administrator's license or provisional license issued under this chapter. No person may practice or offer to practice health facility administration or use any title, sign, card, or device to indicate that the person is a health facility administrator, unless the person has been duly licensed as a health facility administrator or provisional health facility administrator. A person who violates this section

commits a Class C infraction, and each day of continuing violation after entry of judgment constitutes a separate infraction.

(b) An individual who is not licensed as a health facility administrator may not:

(1) profess to be a health facility administrator;

(2) use the title "health facility administrator" or "assistant health facility administrator"; **or**

(3) use the initials "H.F.A." or any other words, letters, abbreviations, or insignia indicating or implying that the individual is a health facility administrator or assistant health facility administrator licensed under this article;

unless the individual is licensed as a health facility administrator under this article.

(c) A licensed health facility administrator may not practice health facility administration in more than one (1) health facility at the same time.

(d) A health facility administrator is subject to the health professions standards of practice under IC 25-1-9.

SECTION 466. IC 25-19-1-20, AS ADDED BY P.L.149-2023, SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 20. (a) To qualify as a preceptor, an applicant must:

(1) be currently licensed as a health facility administrator under this article;

(2) be in good standing and not the subject of a disciplinary action by the board;

(3) file an application with the board and be approved before serving as the preceptor;

(4) complete a board approved educational program;

(5) provide to the board, with the administrator in training application, a certificate of completion for a program described in subdivision (4);

(6) have the training, knowledge, professional activity, and a facility or organizational setting at the individual's disposal to teach prospective health facility ~~administrator~~ **administrators** or residential care facility administrators; **and**

(7) meet one (1) of the following:

(A) Have active work experience as a health facility administrator for at least two (2) years prior to the date of serving as a preceptor.

(B) Be currently employed as a chief executive officer of a continuing care retirement community.

(C) Be currently employed as a regional manager for a health facility.

(D) Be employed by an administrator in training school.

(b) An individual who submits an application to be a preceptor shall file a new application for each administrator in training applicant for whom the preceptor applicant intends to serve as a preceptor.

(c) An individual who meets the requirements of this section and is approved as a preceptor by the board shall do the following:

(1) Act as a teacher rather than an employer and provide the administrator in training with educational opportunities.

(2) Inform the board if an administrator in training presents a problem that may affect the facility's service and operation or the administrator in training program.

(3) Notify the board on a form prescribed by the board of a change of status or discontinuance of the administrator in training program.

(4) Upon completion of the program, submit to the board an affidavit, as prescribed by the board, stating that the requirements described in section 17 of this chapter have been met.

(5) Maintain the records of an administrator in training program for a period of five (5) years and, upon request by the board, allow the board to review the records.

(6) Except for a preceptor in an approved training center or as necessary to accommodate a special situation or emergency, spend a majority of the required work hours during normal daytime business hours in the facility where training occurs.

(d) Except as provided in subsection (e), a preceptor who serves as an administrator of a licensed comprehensive care facility or residential care facility may not supervise more than two (2) administrators in training at any given time.

(e) A preceptor may supervise more than two (2) administrators in training at a given time:

(1) if the administrator in training is enrolled in:

(A) an approved training center; or

(B) a postsecondary educational institution accredited program; or

(2) at the discretion of the board.

(f) A preceptor may precept more than two (2) administrators in training but not more than four (4) administrators in training if:

(1) the preceptor's sole duty is that of a preceptor; and

(2) the preceptor spends at least eight (8) hours per week with each administrator in training.

A preceptor shall affirm to the professional licensing agency compliance with this subsection.

(g) A preceptor's approval as a preceptor expires when the administrator in training applicant that the preceptor is supervising completes the course of instruction and training prescribed by the board or fails to complete the requirements described in section 18 of this chapter.

(h) The board reserves the right to take appropriate action for failure of a preceptor to comply with this section.

SECTION 467. IC 25-19-2-4, AS ADDED BY P.L.149-2023, SECTION 49, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. A health facility administrator or a residential care administrator shall develop and administer the following facility policies:

(1) Resident care policies to:

(A) ensure the health, safety, welfare, and rights of facility residents;

(B) govern continuing resident care, including medical care and other related services provided to residents;

(C) provide the highest practicable mental, physical, and psychosocial ~~well~~ ~~being~~ **well-being** for each resident in a healthy, safe, and home like environment;

(D) evaluate the quality of resident care, resident rights, and quality of life;

(E) identify facility strengths and weaknesses;

(F) implement measures to improve identified strengths and weaknesses, evaluate progress, and institute appropriate ~~follow up~~ **follow-up** procedures;

(G) protect the personal funds and property of residents; and

(H) ensure residents are not subject to sexual abuse, physical abuse, mental abuse, corporal punishment, exploitation, neglect, or involuntary seclusion.

(2) Facility personnel management policies that:

(A) define job responsibilities of personnel and the performance appraisal process;

(B) emphasize the importance of resident satisfaction;

(C) promote job satisfaction, commitment to quality care, and resident rights by ensuring a program for the recruitment, hiring, retention, training, and development of competent facility personnel is in place; and

(D) ensure a sufficient number of personnel are present and have the ability to attain and maintain the highest practicable

level of physical, mental, and psychosocial ~~wellbeing~~ **well-being** for each resident.

(3) Regulatory management policies concerning compliance with applicable local, state, and federal laws and regulations, including:

(A) protecting residents and facility personnel from discrimination;

(B) protecting resident records from unauthorized disclosure of confidential information;

(C) preventing the payment, the offer of payment, or other valuable consideration to a person or organization outside the facility for admissions; and

(D) timely correcting any deficiencies that are identified by the Indiana department of health.

(4) Financial management policies that:

(A) require the health facility administrator or residential care administrator to work with the governing body of the facility, the owner of the facility, or both to plan, implement, and evaluate an integrated financial program for the facility to ensure compliance with applicable local, state, and federal laws and regulations, and quality of resident care and life;

(B) evaluate the impact that the budget has on quality of resident care and life; and

(C) require the health facility administrator or residential care administrator to share the impact described in clause (B) with the governing body of the facility or residential care facility, the owner of the facility, or both.

(5) Environmental management policies to implement and evaluate a program of environmental services that:

(A) ensures the health facility, including the equipment and grounds of the facility, are maintained in a manner that protects the health, safety, welfare, and rights of residents, the families of residents, facility personnel and staff, and other individuals; and

(B) provides a clean and attractive home like environment for residents.

SECTION 468. IC 25-20.2-4-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. The secretary shall receive and account for all money collected under this article and, at the end of each month, report to the ~~auditor of~~ state **comptroller** and deposit the money into the state general fund with the treasurer of state.

SECTION 469. IC 25-23-1-12, AS AMENDED BY P.L.148-2023,

SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 12. (a) A person who applies to the board for a license to practice as a licensed practical nurse must:

(1) not have been convicted of:

(A) an act which would constitute a ground for disciplinary sanction under IC 25-1-9; or

(B) a crime that has a direct bearing on the person's ability to practice competently;

(2) have completed:

(A) the prescribed curriculum and met the graduation requirements of a state accredited program of practical nursing that only accepts students who have a high school diploma or its equivalent, as determined by the board; or

(B) the prescribed curriculum and graduation requirements of a nursing education program in a foreign country that is substantially equivalent to a board approved program as determined by the board. The board may by rule adopted under IC 4-22-2 require an applicant under this subsection to successfully complete an examination approved by the board to measure the applicant's qualifications and background in the practice of nursing and proficiency in the English language; and

(3) be physically and mentally capable of, and professionally competent to, safely engage in the practice of practical nursing as determined by the board.

(b) The applicant must pass an examination in such subjects as the board may determine.

(c) The board may issue a temporary licensed practical nurse permit to practice as a licensed practical nurse applicant to a person who has initially applied for license by examination, after the board receives the necessary materials to determine compliance with subsection (a). The temporary licensed practical nurse permit is valid until the earlier of six (6) months after issuance or the licensed practical nurse applicant's examination results under subsection (b) are received. If the licensed practical nurse applicant does not receive a passing score on the first examination under subsection (b), the temporary licensed practical **nurse** permit is no longer valid.

(d) A licensed practical nurse applicant must:

(1) practice under the supervision of a licensed practical nurse or registered nurse; and

(2) use the abbreviation "LPNG" after the licensed practical nurse graduate's name.

(e) The board may issue by endorsement a license to practice as a licensed practical nurse to an applicant who has been licensed as a licensed practical nurse, by examination, under the laws of another state if the applicant presents proof satisfactory to the board that, at the time of application for an Indiana license by endorsement, the applicant possesses credentials and qualifications that are substantially equivalent to requirements in Indiana for licensure by examination. The board may specify by rule what shall constitute substantial equivalence under this subsection.

(f) The board shall issue by endorsement a license to practice as a licensed practical nurse to an applicant who:

(1) is a graduate of a foreign nursing school;

(2) provides:

(A) documentation that the applicant has:

(i) taken an examination prepared by the Commission on Graduates of Foreign Nursing Schools International, Inc. (CGFNS); and

(ii) achieved the passing score required on the examination at the time the examination was taken;

(B) a satisfactory Credentials Evaluation Service Professional Report issued by CGFNS; or

(C) a VisaScreen Certificate verification letter issued by CGFNS; and

(3) meets the other requirements of this section.

(g) Each applicant for examination and registration to practice as a practical nurse shall pay:

(1) a fee set by the board; and

(2) if the applicant is applying for a multistate license (as defined in IC 25-42-1-11) under IC 25-42 (Nurse Licensure Compact), a fee of twenty-five dollars ($25) in addition to the fee under subdivision (1);

a part of which must be used for the rehabilitation of impaired registered nurses and impaired licensed practical nurses. Payment of the fees shall be made by the applicant before the date of examination.

(h) The lesser of the following amounts from fees collected under subsection (g) shall be deposited in the impaired nurses account of the state general fund established by section 34 of this chapter:

(1) Twenty-five percent (25%) of the license application fee per license applied for under this section.

(2) The cost per license to operate the impaired nurses program, as determined by the Indiana professional licensing agency.

(i) Any person who holds a license to practice as a licensed practical

nurse in Indiana or under IC 25-42 may use the title "Licensed Practical Nurse" and the abbreviation "L.P.N.". No other person shall practice or advertise as or assume the title of licensed practical nurse or use the abbreviation of "L.P.N." or any other words, letters, signs, or figures to indicate that the person using them is a licensed practical nurse.

SECTION 470. IC 25-34.1-2-7, AS AMENDED BY P.L.127-2012, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. (a) Except as provided in subsection (b), all funds collected under this article shall, at the end of each month, be reported to the ~~auditor of~~ state **comptroller** and deposited with the treasurer of state for deposit in the general fund. All expenses incurred in the administration of this article shall be paid from the general fund.

(b) The commission shall establish a fee of not more than twenty dollars ($20) for real estate brokers to provide funds for the purpose of administering and enforcing the provisions of this article, including investigating and taking enforcement action against real estate fraud and real estate appraisal fraud. All funds collected under this subsection shall be deposited in the investigative fund established by IC 25-34.1-8-7.5.

SECTION 471. IC 25-38.1-2-25, AS AMENDED BY P.L.48-2022, SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 25. (a) The veterinary medicine fund is established to provide funds for administering and enforcing the provisions of this article, including investigating and taking enforcement action against violators of this article. The fund shall be administered by the state board for the board.

(b) The expenses of administering the fund shall be paid from the money in the fund. The fund consists of money from the fee imposed under section 19(b) of this chapter **(before its repeal).**

(c) The treasurer of state shall invest the money in the fund not currently needed to meet the obligations of the fund in the same manner as other public money may be invested.

(d) Money in the fund at the end of a state fiscal year does not revert to the state general fund. However, if the total amount in the fund exceeds seven hundred fifty thousand dollars ($750,000) at the end of a state fiscal year after payment of all claims and expenses, the amount that exceeds seven hundred fifty thousand dollars ($750,000) reverts to the state general fund.

(e) Money in the fund is continually appropriated to the state board for its use in administering and enforcing this article, conducting investigations, and taking enforcement action against persons violating this article.

(f) The attorney general, the board, and the state board may enter into a memorandum of understanding to provide the attorney general with funds to conduct investigations and pursue enforcement action against violators of this article.

(g) The attorney general and the state board shall present the memorandum of understanding annually to the board for review.

SECTION 472. IC 25-42.5-4-5, AS ADDED BY P.L.98-2023, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. If a home state license is encumbered, the licensee shall lose the privilege to practice in any remote state until all the following occur:

(1) The home state license is no longer encumbered.

(2) ~~Have~~ **The licensee has** not had any encumbrance or restriction against any license or privilege to practice within the previous two (2) years.

SECTION 473. IC 25-42.5-4-7, AS ADDED BY P.L.98-2023, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. If a licensee's privilege to practice in any remote state is removed, the individual may lose the privilege to practice in all other remote states until all the following occur:

(1) The specific period of time for which the privilege to practice was removed has ended.

(2) All fines have been paid.

(3) ~~Have~~ **The individual has** not had any encumbrance or restriction against any license or privilege to practice within the previous two (2) years.

SECTION 474. IC 25-42.5-8-7, AS ADDED BY P.L.98-2023, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. If adverse action is taken by the home state against the license of a licensed professional counselor, the licensed professional counselor's privilege to practice in all other member states shall be deactivated until all encumbrances have been removed from the **home** state license. All home state disciplinary orders that impose adverse action against the license of a licensed professional counselor shall include a statement that the licensed professional counselor's privilege to practice is deactivated in all member states during the pendency of the order.

SECTION 475. IC 25-42.5-9-3, AS ADDED BY P.L.98-2023, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. The commission shall have the following powers and duties:

(1) Establish the fiscal year of the commission.

(2) Establish bylaws.
(3) Maintain its financial records in accordance with the bylaws.
(4) Meet and take such actions as are consistent with the provisions of this compact and the bylaws.
(5) Promulgate rules that shall be binding to the extent and in the manner provided for in the compact.
(6) Bring and prosecute legal proceedings or actions in the name of the commission, provided that the standing of any state licensing board to sue or be sued under applicable law shall not be affected.
(7) Purchase and maintain insurance and bonds.
(8) Borrow, accept, or contract for services of personnel, including, but not limited to, employees of a member state.
(9) Hire employees, elect or appoint officers, fix compensation, define duties, grant such individuals appropriate authority to carry out the purposes of the compact, and establish the commission's personnel policies and programs relating to conflicts of interest, qualifications of personnel, and other related personnel matters.
(10) Accept any and all appropriate donations and grants of money, equipment, supplies, materials, and services, and to receive, utilize, and dispose of the same, provided that at all times, the commission shall avoid any appearance of impropriety or conflict of interest.
(11) Lease, purchase, accept appropriate gifts or donations of, or otherwise own, hold, improve, or use, any property, real, personal or mixed, provided that at all times, the commission shall avoid any appearance of impropriety.
(12) Sell, convey, mortgage, pledge, lease, exchange, abandon, or otherwise dispose of any property real, personal, or mixed.
(13) Establish a budget and make expenditures.
(14) Borrow money.
(15) Appoint committees, including standing committees composed of members, state regulators, state legislators or their representatives, and consumer representatives, and such other interested persons as may be designated in this compact and the bylaws.
(16) Provide **information to** and receive information from, and cooperate with, law enforcement agencies.
(17) Establish and elect an executive committee.
(18) Perform such other functions as may be necessary or appropriate to achieve the purposes of this compact consistent with the state regulation of professional counseling licensure and

practice.

SECTION 476. IC 26-1-2-203, AS AMENDED BY P.L.199-2023, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 203. The affixing of a seal to a record evidencing a contract for sale or an offer to buy or sell goods does not constitute the ~~record a~~ **record. A** sealed instrument and the law with respect to sealed instruments does not apply to such a contract or offer.

SECTION 477. IC 26-1-9.1-314.1, AS ADDED BY P.L.199-2023, SECTION 60, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 314.1. (a) A secured party may perfect a security interest in chattel paper by taking possession of each authoritative tangible copy of the record evidencing the chattel paper and obtaining control of each authoritative electronic copy of the electronic record evidencing the chattel paper.

(b) A security interest is perfected under subsection (a) not earlier than the time the secured party takes possession and obtains control, and remains perfected under subsection (a) only while the secured party retains possession and control.

(c) Section 313(c) of this chapter and section 313(f) through 313(i) of this chapter apply to perfection by possession ~~by~~ **of** an authoritative tangible copy of a record evidencing chattel paper.

SECTION 478. IC 27-1-27-15, AS ADDED BY P.L.226-2023, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 15. ~~(a)~~ A contract between a public adjuster and an insured may not contain any of the following:

(1) If the public adjuster is to receive as compensation a percentage of the total amount paid by the insurer to resolve the insured's claim, a contract term that would:

(A) allow the public adjuster to collect a fee when the insurer has not yet paid any of the money that is due from the insurer; or

(B) allow the public adjuster to collect the public adjuster's entire compensation from the first payment by the insurer if the insurer will pay the total amount to resolve the insured's claim in two (2) or more payments.

(2) A contract term that would require the insured to authorize an insurer to issue a check only in the name of the public adjuster.

(3) A contract term that would preclude the public adjuster or the insured from pursuing civil remedies.

(4) A contract term that would preclude the public adjuster's liability to the insured for the public adjuster's negligence.

(5) A contract term that would allow the public adjuster to

perform the role of roofing contractor, appraiser, or any role other than that of rendering advice or assistance to the insured in the adjustment of a claim.

(6) A contract term that would give the public adjuster power of attorney to act in the place of and instead of the insured.

SECTION 479. IC 27-1-29-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 15. (a) A political subdivision may become a member of the fund by filing a written notice of its intent to become a member with the commission by the date exactly six (6) months before the expiration date of the liability insurance policy covering the political subdivision on December 31, 1986.

(b) Each political subdivision that files a notice of intent to become a member of the fund by the date set forth in subsection (a) shall be granted membership in the fund. A political subdivision that files a notice of intent to become a member after the date set forth in subsection (a) may be admitted to or rejected for membership in the fund at the discretion of the commission.

(c) A rule adopted by the commission to establish the procedures described in section 7(b)(4) of this chapter may not provide that a political subdivision continues to be a member of the fund more than twelve (12) months after the political subdivision gives notice to the commissioner of its intention to relinquish its membership.

(d) After relinquishing its membership in the fund, a political subdivision remains liable for its pro rata share of assessments to pay for liabilities of fund members that arose out of claims based upon acts or omissions that took place while the political subdivision was a member of the fund. If a political subdivision fails to pay an assessment to which it is subject under this chapter, the commission may give notice to any department or agency of the state (including the treasurer of state or the ~~auditor of state)~~ **state comptroller)** that is the custodian of money payable to the delinquent political subdivision after the date of the notice, that the political subdivision is in default on the payment of an assessment under this chapter. After receiving this notice, the department or agency shall withhold the delinquent amount from money payable to the political subdivision and pay over the money to the commission to be applied against the delinquent assessment.

SECTION 480. IC 27-1-29.1-21 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 21. After relinquishing its membership in the fund, a political subdivision remains liable for its pro rata share of assessments to pay for liabilities of fund members that arose out of claims based upon acts or omissions that took place while

the political subdivision was a member of the fund. If a political subdivision fails to pay an assessment to which it is subject under this chapter, the commission may give notice to any department or agency of the state (including the treasurer of state or the ~~auditor of state)~~ **state comptroller)** that is the custodian of money payable to the delinquent political subdivision after the date of the notice, that the political subdivision is in default on the payment of an assessment under this chapter. After receiving this notice, the department or agency shall withhold the delinquent amount from the money payable to the political subdivision and pay over the money to the commission to be applied against the delinquent assessment.

SECTION 481. IC 27-1-49-3, AS ADDED BY P.L.166-2023, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) As used in this chapter, "health insurance coverage" includes:

(1) an individual policy of accident and sickness insurance (as defined in IC 27-8-5-1);

(2) an individual contract (as defined in IC 27-13-1-21) that provides coverage for basic health care services (as defined in IC 27-13-1-4); and

(3) any other health plan that is issued on an individual basis;

~~and~~ that is subject to state law regulating insurance and offers health insurance coverage (as defined in 42 U.S.C. 300gg-91). The term includes coverage of a dependent of the covered individual under an individual policy or contract described in subdivisions (1) through (3).

(b) The term does not include a self-funded health benefit plan that complies with the federal Employee Retirement Income Security Act (ERISA) of 1974 (29 U.S.C. 1001 et seq.).

SECTION 482. IC 27-1-50-3, AS ADDED BY P.L.166-2023, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) As used in this chapter, "health insurance coverage" includes:

(1) a group policy of accident and sickness insurance (as defined in IC 27-8-5-1);

(2) a group contract (as defined in IC 27-13-1-16) that provides coverage for basic health care services (as defined in IC 27-13-1-4); and

(3) any other group health plan that limits eligibility to members of a specific group;

~~and~~ that is subject to state law regulating insurance and offers health insurance coverage (as defined in 42 U.S.C. 300gg-91). The term includes coverage of a dependent of the covered individual under a

group policy or contract described in subdivisions (1) through (3).

(b) The term does not include a self-funded health benefit plan that complies with the federal Employee Retirement Income Security Act (ERISA) of 1974 (29 U.S.C. 1001 et seq.).

SECTION 483. IC 27-3-2-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. And thereupon, when all of said stock shall have been subscribed, a statement shall be filed with the secretary of state, and that officer shall give to such company a certificate of incorporation under ~~his~~ **the officer's** seal of office, declaring the corporate name of such company, the amount of capital stock, and the amount of securities deposited with the ~~auditor of~~ state **comptroller,** as hereinafter provided, the names of the directors who are to conduct the business of the company for the first year, and henceforth upon the payment to such officer of the fee provided by law to be paid for the incorporation of joint stock companies; and said company shall then become a body corporate, with the power and authority to sue and be sued as such, in any proper court, and such company may carry on the business of insuring property against loss or damage by fire, in a manner not inconsistent with the laws of this state, as a stock company. ~~Provided,~~ However, ~~That~~ before such company shall issue any policies of insurance, such company shall deposit in the office of the ~~auditor of~~ state **comptroller** of Indiana, stocks, bonds or notes to be approved by ~~said auditor,~~ **the state comptroller,** to the amount of twenty-five ~~per cent~~ **percent** (25%) of the capital stock of said company, the interest on which is to be paid to said company, provided that the securities so held may be replaced by other securities to be first approved by ~~said auditor,~~ **the state comptroller,** when by reason of their maturity or other good cause, it shall seem necessary or proper for the best interest of such company to replace them.

SECTION 484. IC 27-8-1-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. The corporators shall submit the title or name of the proposed corporation to the ~~auditor of~~ state **comptroller,** who shall approve the same, provided it indicates the object or purpose for which the corporation is formed, and does not too closely resemble a title in use. Before approving a title, it shall be the duty of the ~~auditor of~~ state **comptroller** to examine the titles of corporations appearing in all the published insurance reports at ~~his~~ **the state comptroller's** command, and not to approve any title that would tend to mislead the public on account of its too closely resembling some other title.

SECTION 485. IC 27-8-1-12 IS AMENDED TO READ AS

FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 12. Said bond of treasurer shall be examined as to its efficiency annually by the ~~auditor of~~ state **comptroller,** and it shall then be renewed if ~~he~~ **the state comptroller** shall deem the present bond insufficient. Said bond shall be recorded in the recorder's office in the county in this state in which one (1) of the incorporators resides, and a certified copy of said record shall, by said recorder, be forwarded to the ~~auditor of~~ state **comptroller,** who shall file and preserve the same in ~~his~~ **the state comptroller's** office.

SECTION 486. IC 27-8-1-13, AS AMENDED BY P.L.136-2018, SECTION 189, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 13. Any corporation, association, or society, organized under the laws of any other state or government to insure lives on the assessment plan, or any corporation carrying on the business of life or accident insurance on the assessment plan, shall be licensed by the ~~auditor of~~ state **comptroller,** upon the payment to the ~~auditor of~~ state **comptroller** of a fee of twenty-five dollars ($25), to do business in this state. However, the corporation or association shall first deposit with the ~~auditor of~~ state **comptroller** a certified copy of its charter or articles of incorporation, a copy of its statement of business for the preceding year, with the names and residence of its officers, sworn to by the president and secretary, or like officers, showing a detailed account of expenses and income, the amount of insurance in force, its assets and liabilities in detail, and setting forth that it has the ability to pay its policies or certificates to the full limit named in the policies or certificates; a certificate from the insurance commissioner or from a judge or clerk of a court of record of its home state, certifying that corporations or associations insuring life in the assessment plan, and paying policies in full, or providing accident indemnities, and chartered under the laws of this state are legally entitled to do business in its home state; a copy of its policy or certificate of membership, application and by-laws, which must show that death losses are, in the main, provided for by assessment upon the surviving members; and it shall legally designate an individual resident of Indiana, a corporate resident of Indiana, or an authorized Indiana insurer as its agent or attorney in fact, residing in this state, upon whom service of process for said company or association may be made, and the agent or attorney in fact shall immediately notify any corporation or association thus served.

SECTION 487. IC 27-8-1-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 15. Such corporation, association, or society shall pay to the ~~auditor of~~ state **comptroller,**

upon filing each annual statement, a fee of ten dollars ($10.00). And in the event of its failure to make such statement on or before the thirty-first day of August of each year, the ~~auditor of~~ state **comptroller** shall revoke its license, and thereafter, or until such statement is made, it shall be deemed to be doing business unlawfully in this state. When the ~~auditor of~~ state **comptroller** of this state shall have reason to doubt the solvency of any such foreign corporation, association, or society, ~~he~~ **the state comptroller** shall accept a statement from the insurance commissioner, or like officer of the state under whose authority it was organized, as prima facie evidence of its solvency.

SECTION 488. IC 27-8-1-16 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 16. When, in the ~~auditor's~~ **state comptroller's** opinion, such corporation or association is in this state conducting its business fraudulently, or is not carrying out its contracts with members residing in this state, in good faith, ~~he~~ **the state comptroller** shall report the same to the ~~attorney-general,~~ **attorney general,** who shall thereupon commence proceedings by writ of quo warranto against such corporation or association, requiring it to show cause why its license to do business in this state should not be revoked.

SECTION 489. IC 27-14.5-1-2, AS ADDED BY P.L.226-2023, SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. (a) This article replaces IC 27-14, as repealed by ~~this House Enrolled Act~~ **HEA** 1329-2023.

(b) The repeal of IC 27-14 does not affect the validity of any mutual insurance company reorganization that was approved under IC 27-14. Any existing mutual insurance holding company and any related intermediate stock holding company or reorganized insurer created or reorganized under IC 27-14 (before its repeal) are:

(1) governed by this article after April 30, 2023; and

(2) considered created or reorganized as of the date the mutual insurance holding company, related intermediate stock holding company, or reorganized insurer was created or reorganized, as applicable, under IC 27-14.

SECTION 490. IC 28-6.1-3-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9. (a) Subject to Indiana law, the board of a savings bank may from time to time make bylaws, rules, and regulations as the board considers proper for the following purposes:

(1) Election of officers.

(2) Prescribing the powers and duties of the officers.

(3) The manner of discharging the powers and duties of the

officers.

(4) Appointment of committees.

(5) Prescribing the duties of committees.

(6) Generally for transacting the business of the corporation.

(b) The board shall send a copy of bylaws, rules, and regulations and any amendments to the bylaws, rules, or regulations to the ~~auditor of~~ state **comptroller.**

SECTION 491. IC 28-6.1-3-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 14. (a) The ~~auditor of~~ state **comptroller** may at any time, by an order under the seal of the ~~auditor of~~ state **comptroller,** for due cause stated in the order, suspend a trustee from the board.

(b) Upon the application of two-thirds (2/3) of the trustees of a savings bank setting forth good reasons for the action in regard to a trustee, the ~~auditor of~~ state **comptroller** shall issue the order.

(c) Upon issuing an order under this section, the ~~auditor of~~ state **comptroller** shall send a copy of the order to each of the following:

(1) The savings bank. The order shall be entered in full in the minutes of the savings bank.

(2) To the suspended trustee. Upon request of the trustee, the ~~auditor of~~ state **comptroller** shall send the original order to the trustee.

(3) To the judge of the court.

(d) The judge of the court, after giving proper notice to the trustee and an opportunity for the trustee to be heard in the trustee's defense, may vacate or confirm the order. Confirmation of an order under this subsection operates to remove the trustee from office.

SECTION 492. IC 28-8-4.1-702, AS ADDED BY P.L.198-2023, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 702. (a) A licensee shall, not later than ninety (90) days after the end of each fiscal year, or within any extended time as the director may prescribe, file with the director the following:

(1) An audited financial statement of the licensee for the fiscal year just ended, prepared in accordance with United States generally accepted accounting principles.

(2) Any other information as the director may reasonably require.

(b) An audited financial statement required under this section shall be prepared by:

(1) an independent certified public accountant; or

(2) an independent public accountant;

who is satisfactory to the director.

(c) An audited financial statement required under this section must

include or be accompanied by a certificate of opinion, of the independent certified public accountant or independent public accountant, that is satisfactory in form and content to the director. If the certificate ~~or~~ **of** opinion is qualified, the director may order the licensee to take any action that the director finds necessary to enable the independent certified public accountant or independent public accountant to remove the qualification.

SECTION 493. IC 29-1-7.5-2.5, AS AMENDED BY P.L.38-2023, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2.5. (a) A personal representative is not required to execute and file a bond relating to the duties of the personal representative's office under this chapter unless:

(1) the will provides for the execution and filing of a bond; or

(2) the court finds, on the court's own motion or on motion by an interested person, that a bond is necessary to protect creditors, heirs, devisees, and legatees.

(b) If a bond is required under subsection (a):

(1) the amount of the bond shall be determined by the court; and

(2) the bond shall be administered;

under IC 29-1-11.

(c) If a personal representative is not an Indiana resident or ceases to be an Indiana resident, the personal representative at the discretion of the court shall ~~shall~~ execute and file a bond under IC 29-1-10-1. The amount of the bond may be increased, decreased, or reduced to zero (0) at the court's discretion.

SECTION 494. IC 30-2-13-29, AS AMENDED BY P.L.112-2014, SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 29. (a) Money in the fund may be used to provide restitution to a seller who performs a defaulted contract, to a purchaser, or to a purchaser's estate for pecuniary loss arising from a trust or an escrow required by:

(1) this chapter;

(2) IC 23-14-49-1;

(3) IC 30-2-9; or

(4) IC 30-2-10.

The repeal of a statute cited in this subsection does not terminate the ability of a party to a contract made under the repealed statute to receive restitution under this chapter.

(b) The purchaser, seller, or other interested person must request restitution by filing a verified complaint with the board.

(c) The board may investigate any verified complaint. Within one hundred eighty (180) days after a verified complaint is filed, the board

shall determine if a seller has defaulted on a contract. If the seller's obligation to perform under the contract cannot be collected from the seller, the board may order the ~~auditor of~~ state **comptroller** to make restitution from the fund.

(d) The amount of restitution may not exceed the gross amount of the original contract plus interest, compounded annually, on the gross amount that is figured, for each year or part of a year for which restitution is owed, using the lesser of:

(1) the rate set forth in IC 24-4.6-1-101 in effect on January 1 of each year; or

(2) the monthly average yield on United States Treasury Securities for the month of January of each year, adjusted to a constant maturity of one (1) year, as published by the Federal Reserve.

(e) The fund may not be charged with court costs or the payment of legal or other fees. In computing the amount of restitution, the board shall give credit for:

(1) merchandise delivered; and

(2) resources still existing in trust.

(f) When restitution is paid from the fund, the fund is subrogated to the amount of the restitution, and the board shall ask the attorney general to take all reasonable steps to collect the subrogated amount from the seller. Any amount collected shall be deposited in the fund.

(g) Money in the fund may only be used for a purpose that is specified in this section.

(h) The payment of restitution from the fund is not a right, and a purchaser does not have a vested right in the fund as a beneficiary of the fund.

(i) The status of the fund shall be annually reviewed by the board. If the board determines during its annual review that the fund balance equals or exceeds two million five hundred thousand dollars ($2,500,000), the board shall suspend payments to the fund until after the next annual review that the board determines that the fund balance is less than two million five hundred thousand dollars ($2,500,000).

SECTION 495. IC 31-17-2-3, AS AMENDED BY P.L.66-2023, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) A child custody proceeding is commenced in the court by:

(1) a parent by filing a petition under IC 31-15-2-4, IC 31-15-3-4, or IC 31-16-2-3;

(2) a person other than a parent by filing a petition seeking a determination of custody of the child; or

(3) a child, by the child's next friend, if the child is the subject of a:

(A) child in need of services petition under IC 31-34; or

(B) termination petition under IC 31-35.

(b) As used in this section, ~~"a~~ "child's next friend" means:

(1) the department;

(2) the child's court appointed special advocate; or

(3) the child's guardian ad litem.

SECTION 496. IC 31-19-2.5-6, AS AMENDED BY P.L.45-2023, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) Except as provided in subsections (b) and (c), notice may be given to an individual under IC 31-19-4-1, IC 31-19-4-2, IC 31-19-4.5-2, IC 31-19-5-4, IC 31-19-5-7, or IC 31-35-1.5 by:

(1) sending a copy of the notice to:

(A) the individual's residence;

(B) the individual's place of business or employment; or

(C) any other address at which the individual may be found;

by certified mail, public delivery service, or other public means that allow the sender to obtain a written acknowledgment of receipt, with return receipt requested;

(2) personally delivering a copy of the notice to the individual;

(3) leaving a copy of the notice at, and sending another copy of the notice by first class mail to:

(A) the individual's dwelling, house, or usual place of residence;

(B) the individual's place of business or employment; or

(C) any other address at which the individual may be found; or

(4) giving notice by any other means that allows the individual's receipt of the notice to reasonably be confirmed.

(b) Notice shall be given under IC 31-19-4-1, IC 31-19-4-2, IC 31-19-4.5-2, IC 31-19-5-4, IC 31-19-5-7, or IC 31-35-1.5 to an individual who is imprisoned or detained in an institution by delivering or mailing a copy of the notice to the official in charge of the institution. The official in charge of the institution shall:

(1) immediately deliver the notice to the individual;

(2) allow the individual to make provisions for adequate representation by counsel; and

(3) indicate in an affidavit of service that the individual has received the notice and been given an opportunity to retain counsel.

(c) If a petitioner for adoption of a child or a petitioner for the

termination of ~~parental rights~~ **the parent-child relationship** of a safe haven infant (under IC 31-35-1.5) does not know the address of an individual entitled to notice under IC 31-19-4-3, IC 31-19-4.5-2, or IC 31-35-1.5-5, the notice must be provided to the individual as follows:

(1) If the petitioner knows the county in which the individual resides, the notice must be published once a week for three (3) consecutive weeks in the print edition or electronic edition of a newspaper of general circulation in the county.

(2) If the petitioner does not know the county in which the individual resides, the notice must be published as follows:

(A) If the child or safe haven infant is less than thirty (30) days of age at the time the petition for adoption or petition for the termination of ~~parental rights~~ **the parent-child relationship** of a safe haven infant is filed, the notice must be published once a week for three (3) consecutive weeks in the print edition or electronic edition of a newspaper of general circulation in the county in which the child was conceived or in which the safe haven infant was voluntarily surrendered.

(B) If the child is at least thirty (30) days of age but less than six (6) months of age at the time the petition for adoption is filed, the notice must be published once a week for three (3) consecutive weeks in the print edition or electronic edition of:

(i) a newspaper of general circulation in the county in which the child lived for the greatest proportion of the first six (6) months of the child's life; and

(ii) a newspaper of general circulation in the county in which the child was conceived, if different from the county described in item (i).

(C) If the child is six (6) months of age or older at the time the petition for adoption is filed, the notice must be published once a week for three (3) consecutive weeks in the print edition or electronic edition of a newspaper of general circulation in the county in which the child lived for the greatest proportion of the six (6) month period ending on the date on which the petition for adoption is filed.

(d) If an individual:

(1) is served with notice of an adoption or notice to terminate the parent-child relationship of a safe haven infant;

(2) is notified that:

(A) the individual is being served with notice; and

(B) if the individual refuses to accept the offer or tender of the

notice, the offer or tender of the notice is adequate service of the notice, and the individual may not challenge the service of the notice; and

(3) refuses to accept the offer or tender of the notice;

the offer or tender of the notice is adequate service of the notice, and the individual may not challenge the service of the notice.

(e) A person accepting service of notice for another individual under this section:

(1) shall promptly deliver the notice to the individual;

(2) shall promptly notify the individual that the person is in possession of the notice; or

(3) if the person is not able to deliver the notice to the individual, shall, not later than three (3) days after accepting the notice, notify the attorney or adoption agency attempting to serve the notice that the person was unable to deliver the notice to the individual.

(f) An individual to whom service is made or attempted under this section may not impose a sanction, penalty, or punishment on, or discriminate in any manner whatsoever against, the individual serving or attempting to serve the notice. Willful violation of this section is punishable as contempt of the court with jurisdiction over the adoption proceeding.

SECTION 497. IC 31-28-4-5, AS ADDED BY P.L.145-2006, SECTION 274, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. The officers and agencies of this state and the subdivisions of this state having authority to place children may enter into agreements with appropriate officers or agencies of or in other party states under paragraph (b) of Article V of the interstate compact on the placement of children (section 1 of this chapter). An agreement that contains a financial commitment or imposes a financial obligation on this state or a subdivision or agency of this state is not binding unless the agreement has the approval in writing of the ~~auditor of~~ state **comptroller** in the case of the state and of the chief local fiscal officer in the case of a subdivision of the state.

SECTION 498. IC 32-24-3-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. When the value of the property has been finally determined by the court, the governor may provide for the amount so found and may direct the ~~auditor of~~ state **comptroller** to draw a warrant on the treasurer of state to be paid out of any fund available in favor of the clerk of the circuit court. The clerk shall receive the money and hold it in court for the use of the owners and other persons adjudged to be entitled to the money.

SECTION 499. IC 32-29-4-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. If the mortgage records of a county in Indiana indicate that a mortgage has been executed to the state and:

(1) there is no evidence of indebtedness secured by the mortgage in the possession of the treasurer of state or ~~auditor of~~ state **comptroller;** and

(2) there is no evidence in the office of the ~~auditor of~~ state **comptroller** or treasurer of state that a loan secured by the mortgage was made;

the ~~auditor of~~ state **comptroller** may release and discharge the mortgage of record.

SECTION 500. IC 33-24-4-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. An allowance made under section 3 of this chapter shall be entered on the order book of the supreme court. Upon receipt of a certified transcript of the allowance that is signed by a justice of the supreme court and attested by the seal of the court, the ~~auditor of~~ state **comptroller** shall issue a warrant for the allowance to the treasurer of state.

SECTION 501. IC 33-24-5-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9. (a) The supreme court must allow the sheriff of the supreme court reasonable compensation for fuel, stationery, and extra services. The sheriff of the supreme court may file a statement verified by an oath administered by the clerk of the court specifying each expenditure eligible for compensation.

(b) The compensation allowed to the sheriff of the supreme court by the court shall be entered on the order book of the court. On the presentation of a certified copy of an order for compensation, attested with the seal of the court, to the ~~auditor of~~ state **comptroller,** the ~~auditor of~~ state **comptroller** shall issue a warrant for the payment of compensation to the sheriff to the treasurer of state.

SECTION 502. IC 33-24-7-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. When the supreme court or a majority of the justices of the supreme court consider it necessary to have all or part of the records of the court transcribed to protect those records from mutilation or decay arising from any cause, the court or justices shall order the clerk of the supreme court to transcribe the records in suitable books to be procured by the clerk for that purpose. The court shall make a reasonable allowance for the transcription to the clerk in an amount that the court considers just and proper. The allowance, when certified by a justice of the court, shall be

audited by the ~~auditor of~~ state **comptroller** and paid as similar allowances in other cases.

SECTION 503. IC 33-24-8-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. (a) The clerk of the supreme court, for the clerk's services, shall, upon proper books to be kept in the clerk's office for that purpose, tax the fees and charge the amounts specified in this chapter. The fees and amounts belong to and are the property of the state.

(b) On March 31, June 30, September 30, and December 31 of each year, the clerk shall:

(1) make and file with the ~~auditor of~~ state **comptroller** a verified account of all fees and amounts collected during the preceding three (3) months;

(2) pay the amount shown to be due the state to the treasurer of state; and

(3) file with the treasurer of state a verified report of uncollected fees and amounts due the state of Indiana accruing in cases disposed of during that quarter.

SECTION 504. IC 33-24-8-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. The quarterly report required to be made by the clerk of the supreme court under section 1 of this chapter must show the number and title of the cause and the amount due the state. The clerk is not required to make any other or different reports, except special reports on the order of the supreme court or the court of appeals, or the written request of the governor or ~~auditor of~~ state **comptroller.**

SECTION 505. IC 33-26-9-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. If a taxpayer prevails in a complaint that is placed on the small claims docket under IC 33-26-5, the tax court shall order the refund of the taxpayer's filing fee under section 1 of this chapter from the state general fund. The ~~auditor of~~ state **comptroller** shall pay a warrant that is ordered under this section.

SECTION 506. IC 33-33-41-4.1, AS ADDED BY P.L.74-2012, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4.1. (a) Notwithstanding sections 3 and 4 of this chapter, the Johnson superior court No. 4 is not established until January 1, 2015.

(b) The initial election of the judge of the Johnson superior court No. 4 added by section 3 of this chapter is the general election on November 4, 2014. The term of the initially elected judge begins January 1, 2015.

(c) Notwithstanding IC 33-38-5, the part of the total salary and benefits that would otherwise be paid by the state for the judge of the new Johnson superior court No. 4 may not be paid by the ~~auditor of~~ state **comptroller** until the ~~auditor of~~ state **comptroller** receives a resolution of the board of county commissioners of Johnson County that sets forth the board's determination that a building in existence on January 1, 2012, has been rehabilitated and is ready as a place for the court added by section 3 of this chapter to hold sessions.

SECTION 507. IC 33-34-8-3, AS AMENDED BY P.L.201-2023, SECTION 258, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) Payment for all costs made as a result of proceedings in a small claims court shall be to the _____ Township of Marion County Small Claims Court (with the name of the township inserted). The court shall issue a receipt for all money received on a form numbered serially in duplicate.

(b) This subsection applies only to a low caseload court (as defined in section 5 of this chapter). All township docket fees and late fees received by the court shall be paid to the township trustee at the close of each month.

(c) This subsection does not apply to a low caseload court. This subsection applies to all other township small claims courts in Marion County. One dollar and fifty cents ($1.50) of the township docket fee shall be paid to the township trustee of each low caseload court at the end of each month. The remaining township docket fees and late fees received by the court shall be paid to the township trustee at the close of each month.

(d) The court shall:

(1) semiannually distribute to the ~~auditor of~~ state **comptroller:**

(A) all automated record keeping fees (IC 33-37-5-21) received by the court for deposit in the homeowner protection unit account established by IC 4-6-12-9 and the state user fee fund established under IC 33-37-9;

(B) all public defense administration fees collected by the court under IC 33-37-5-21.2 for deposit in the state general fund;

(C) sixty percent (60%) of all court administration fees collected by the court under IC 33-37-5-27 for deposit in the state general fund;

(D) all judicial insurance adjustment fees collected by the court under IC 33-37-5-25 for deposit in the state general fund;

(E) seventy-five percent (75%) of all judicial salaries fees collected by the court under IC 33-37-5-26 for deposit in the

state general fund; and

(F) one hundred percent (100%) of the pro bono legal services fees collected before July 1, 2025, by the court under IC 33-37-5-31 for deposit in the pro bono legal services fund established by IC 33-37-5-34; and

(2) distribute monthly to the county auditor all document storage fees received by the court.

The remaining twenty-five percent (25%) of the judicial salaries fees described in subdivision (1)(E) shall be deposited monthly in the township general fund of the township in which the court is located. The county auditor shall deposit fees distributed under subdivision (2) into the clerk's record perpetuation fund under IC 33-37-5-2.

(e) The court semiannually shall pay to the township trustee of the township in which the court is located the remaining forty percent (40%) of the court administration fees described under subsection (d)(1)(C) to fund the operations of the small claims court in the trustee's township.

SECTION 508. IC 33-37-4-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9. The clerk is not required to show on each receipt for court costs collected the proration of court costs:

(1) remitted to the ~~auditor of~~ state **comptroller,** the county auditor, and the municipality as specified in IC 33-37-7; or

(2) collected for any funds specified in IC 33-37-5.

SECTION 509. IC 33-37-5-34, AS ADDED BY P.L.201-2023, SECTION 259, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 34. (a) The pro bono legal services fund is established. The ~~auditor of~~ state **comptroller** shall administer the fund.

(b) The fund consists of distributions of pro bono legal services fees under:

(1) IC 33-34-8-3(d)(1)(F);

(2) IC 33-37-7-2(l); or

(3) IC 33-37-7-8(i).

(c) The ~~auditor of~~ state **comptroller** shall transfer semiannually the pro bono legal services fees in the fund to the Indiana Bar Foundation (or a successor entity) as the entity designated to organize and administer the interest on lawyers trust accounts (IOLTA) program under Rule 1.15 of the Rules of Professional Conduct of the Indiana supreme court. The Indiana Bar Foundation shall:

(1) deposit in an appropriate account and otherwise manage the fees the Indiana Bar Foundation receives under this subsection in

the same manner the Indiana Bar Foundation deposits and manages the net earnings the Indiana Bar Foundation receives from IOLTA accounts; and

(2) use the fees the Indiana Bar Foundation receives under this subsection to assist or establish approved pro bono legal services programs.

The handling and expenditure of the pro bono legal services fees received under this section by the Indiana Bar Foundation (or its successor entity) are subject to audit by the state board of accounts.

(d) Money in the fund and any interest that accrues to the fund remain in the fund and do not revert to the state general fund.

(e) Money in the fund is continuously appropriated to carry out the transfers required under subsection (c).

SECTION 510. IC 33-37-7-2, AS AMENDED BY P.L.201-2023, SECTION 260, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. (a) The clerk of a circuit court shall distribute semiannually to the ~~auditor of~~ state **comptroller** as the state share for deposit in the homeowner protection unit account established by IC 4-6-12-9 one hundred percent (100%) of the automated record keeping fees collected under IC 33-37-5-21 with respect to actions resulting in the accused person entering into a pretrial diversion program agreement under IC 33-39-1-8 or a deferral program agreement under IC 34-28-5-1 and for deposit in the state general fund seventy percent (70%) of the amount of fees collected under the following:

(1) IC 33-37-4-1(a) (criminal costs fees).

(2) IC 33-37-4-2(a) (infraction or ordinance violation costs fees).

(3) IC 33-37-4-3(a) (juvenile costs fees).

(4) IC 33-37-4-4(a) (civil costs fees).

(5) IC 33-37-4-6(a)(1)(A) (small claims costs fees).

(6) IC 33-37-4-7(a) (probate costs fees).

(7) IC 33-37-5-17 (deferred prosecution fees).

(b) The clerk of a circuit court shall distribute semiannually to the ~~auditor of~~ state **comptroller** for deposit in the state user fee fund established in IC 33-37-9-2 the following:

(1) Twenty-five percent (25%) of the drug abuse, prosecution, interdiction, and correction fees collected under IC 33-37-4-1(b)(5).

(2) Twenty-five percent (25%) of the alcohol and drug countermeasures fees collected under IC 33-37-4-1(b)(6), IC 33-37-4-2(b)(4), and IC 33-37-4-3(b)(5).

(3) One hundred percent (100%) of the child abuse prevention

fees collected under IC 33-37-4-1(b)(7).

(4) One hundred percent (100%) of the domestic violence prevention and treatment fees collected under IC 33-37-4-1(b)(8).

(5) One hundred percent (100%) of the highway worksite fees collected under IC 33-37-4-1(b)(9) and IC 33-37-4-2(b)(5).

(6) Seventy-five percent (75%) of the safe schools fee collected under IC 33-37-5-18.

(7) One hundred percent (100%) of the automated record keeping fee collected under IC 33-37-5-21 not distributed under subsection (a).

(c) The clerk of a circuit court shall distribute monthly to the county auditor the following:

(1) Seventy-five percent (75%) of the drug abuse, prosecution, interdiction, and correction fees collected under IC 33-37-4-1(b)(5).

(2) Seventy-five percent (75%) of the alcohol and drug countermeasures fees collected under IC 33-37-4-1(b)(6), IC 33-37-4-2(b)(4), and IC 33-37-4-3(b)(5).

The county auditor shall deposit fees distributed by a clerk under this subsection into the county drug free community fund established under IC 5-2-11.

(d) The clerk of a circuit court shall distribute monthly to the county auditor one hundred percent (100%) of the late payment fees collected under IC 33-37-5-22. The county auditor shall deposit fees distributed by a clerk under this subsection as follows:

(1) If directed to do so by an ordinance adopted by the county fiscal body, the county auditor shall deposit forty percent (40%) of the fees in the clerk's record perpetuation fund established under IC 33-37-5-2 and sixty percent (60%) of the fees in the county general fund.

(2) If the county fiscal body has not adopted an ordinance described in subdivision (1), the county auditor shall deposit all the fees in the county general fund.

(e) The clerk of the circuit court shall distribute semiannually to the ~~auditor of~~ state **comptroller** for deposit in the sexual assault victims assistance fund established by IC 5-2-6-23(d) one hundred percent (100%) of the sexual assault victims assistance fees collected under IC 33-37-5-23.

(f) The clerk of a circuit court shall distribute monthly to the county auditor the following:

(1) One hundred percent (100%) of the support and maintenance fees for cases designated as non-Title IV-D child support cases in

the Indiana support enforcement tracking system (ISETS) or the successor statewide automated support enforcement system collected under IC 33-37-5-6.

(2) The percentage share of the support and maintenance fees for cases designated as Title IV-D child support cases in ISETS or the successor statewide automated support enforcement system collected under IC 33-37-5-6 that is reimbursable to the county at the federal financial participation rate.

The county clerk shall distribute monthly to the department of child services the percentage share of the support and maintenance fees for cases designated as Title IV-D child support cases in ISETS, or the successor statewide automated support enforcement system, collected under IC 33-37-5-6 that is not reimbursable to the county at the applicable federal financial participation rate.

(g) The clerk of a circuit court shall distribute monthly to the county auditor the following:

(1) One hundred percent (100%) of the small claims service fee under IC 33-37-4-6(a)(1)(B) or IC 33-37-4-6(a)(2) for deposit in the county general fund.

(2) One hundred percent (100%) of the small claims garnishee service fee under IC 33-37-4-6(a)(1)(C) or IC 33-37-4-6(a)(3) for deposit in the county general fund.

(3) Twenty-five percent (25%) of the safe schools fee collected under IC 33-37-5-18 for deposit in the county general fund.

(h) This subsection does not apply to court administration fees collected in small claims actions filed in a court described in IC 33-34. The clerk of a circuit court shall semiannually distribute to the ~~auditor of~~ state **comptroller** for deposit in the state general fund one hundred percent (100%) of the following:

(1) The public defense administration fee collected under IC 33-37-5-21.2.

(2) The judicial salaries fees collected under IC 33-37-5-26.

(3) The DNA sample processing fees collected under IC 33-37-5-26.2.

(4) The court administration fees collected under IC 33-37-5-27.

(5) The judicial insurance adjustment fee collected under IC 33-37-5-25.

(i) The proceeds of the service fee collected under IC 33-37-5-28(b)(1) or IC 33-37-5-28(b)(2) shall be distributed as follows:

(1) The clerk shall distribute one hundred percent (100%) of the service fees collected in a circuit, superior, county, or probate

court to the county auditor for deposit in the county general fund.

(2) The clerk shall distribute one hundred percent (100%) of the service fees collected in a city or town court to the city or town fiscal officer for deposit in the city or town general fund.

(j) The proceeds of the garnishee service fee collected under IC 33-37-5-28(b)(3) or IC 33-37-5-28(b)(4) shall be distributed as follows:

(1) The clerk shall distribute one hundred percent (100%) of the garnishee service fees collected in a circuit, superior, county, or probate court to the county auditor for deposit in the county general fund.

(2) The clerk shall distribute one hundred percent (100%) of the garnishee service fees collected in a city or town court to the city or town fiscal officer for deposit in the city or town general fund.

(k) The clerk of the circuit court shall distribute semiannually to the ~~auditor of~~ state **comptroller** for deposit in the home ownership education account established by IC 5-20-1-27 one hundred percent (100%) of the following:

(1) The mortgage foreclosure counseling and education fees collected under IC 33-37-5-33 (before its expiration on July 1, 2017).

(2) Any civil penalties imposed and collected by a court for a violation of a court order in a foreclosure action under IC 32-30-10.5.

(l) The clerk of a circuit court shall distribute semiannually to the ~~auditor of~~ state **comptroller** for deposit in the pro bono legal services fund established by IC 33-37-5-34 one hundred percent (100%) of the pro bono legal services fees collected before July 1, 2025, under IC 33-37-5-31.

SECTION 511. IC 33-37-7-8, AS AMENDED BY P.L.201-2023, SECTION 261, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 8. (a) The clerk of a city or town court shall distribute semiannually to the ~~auditor of~~ state **comptroller** as the state share for deposit in the homeowner protection unit account established by IC 4-6-12-9 one hundred percent (100%) of the automated record keeping fees collected under IC 33-37-5-21 with respect to actions resulting in the accused person entering into a pretrial diversion program agreement under IC 33-39-1-8 or a deferral program agreement under IC 34-28-5-1 and for deposit in the state general fund fifty-five percent (55%) of the amount of fees collected under the following:

(1) IC 33-37-4-1(a) (criminal costs fees).

(2) IC 33-37-4-2(a) (infraction or ordinance violation costs fees).

(3) IC 33-37-4-4(a) (civil costs fees).

(4) IC 33-37-4-6(a)(1)(A) (small claims costs fees).

(5) IC 33-37-5-17 (deferred prosecution fees).

(b) The city or town fiscal officer shall distribute monthly to the county auditor as the county share twenty percent (20%) of the amount of fees collected under the following:

(1) IC 33-37-4-1(a) (criminal costs fees).

(2) IC 33-37-4-2(a) (infraction or ordinance violation costs fees).

(3) IC 33-37-4-4(a) (civil costs fees).

(4) IC 33-37-4-6(a)(1)(A) (small claims costs fees).

(5) IC 33-37-5-17 (deferred prosecution fees).

(c) The city or town fiscal officer shall retain twenty-five percent (25%) as the city or town share of the fees collected under the following:

(1) IC 33-37-4-1(a) (criminal costs fees).

(2) IC 33-37-4-2(a) (infraction or ordinance violation costs fees).

(3) IC 33-37-4-4(a) (civil costs fees).

(4) IC 33-37-4-6(a)(1)(A) (small claims costs fees).

(5) IC 33-37-5-17 (deferred prosecution fees).

(d) The clerk of a city or town court shall distribute semiannually to the ~~auditor of~~ state **comptroller** for deposit in the state user fee fund established in IC 33-37-9 the following:

(1) Twenty-five percent (25%) of the drug abuse, prosecution, interdiction, and correction fees collected under IC 33-37-4-1(b)(5).

(2) Twenty-five percent (25%) of the alcohol and drug countermeasures fees collected under IC 33-37-4-1(b)(6), IC 33-37-4-2(b)(4), and IC 33-37-4-3(b)(5).

(3) One hundred percent (100%) of the highway worksite fees collected under IC 33-37-4-1(b)(9) and IC 33-37-4-2(b)(5).

(4) Seventy-five percent (75%) of the safe schools fee collected under IC 33-37-5-18.

(5) One hundred percent (100%) of the automated record keeping fee collected under IC 33-37-5-21 not distributed under subsection (a).

(e) The clerk of a city or town court shall distribute monthly to the county auditor the following:

(1) Seventy-five percent (75%) of the drug abuse, prosecution, interdiction, and correction fees collected under IC 33-37-4-1(b)(5).

(2) Seventy-five percent (75%) of the alcohol and drug

countermeasures fees collected under IC 33-37-4-1(b)(6), IC 33-37-4-2(b)(4), and IC 33-37-4-3(b)(5).

The county auditor shall deposit fees distributed by a clerk under this subsection into the county drug free community fund established under IC 5-2-11.

(f) The clerk of a city or town court shall distribute monthly to the city or town fiscal officer (as defined in IC 36-1-2-7) one hundred percent (100%) of the following:

(1) The late payment fees collected under IC 33-37-5-22.

(2) The small claims service fee collected under IC 33-37-4-6(a)(1)(B) or IC 33-37-4-6(a)(2).

(3) The small claims garnishee service fee collected under IC 33-37-4-6(a)(1)(C) or IC 33-37-4-6(a)(3).

(4) Twenty-five percent (25%) of the safe schools fee collected under IC 33-37-5-18.

The city or town fiscal officer (as defined in IC 36-1-2-7) shall deposit fees distributed by a clerk under this subsection in the city or town general fund.

(g) The clerk of a city or town court shall semiannually distribute to the ~~auditor of~~ state **comptroller** for deposit in the state general fund one hundred percent (100%) of the following:

(1) The public defense administration fee collected under IC 33-37-5-21.2.

(2) The DNA sample processing fees collected under IC 33-37-5-26.2.

(3) The court administration fees collected under IC 33-37-5-27.

(4) The judicial insurance adjustment fee collected under IC 33-37-5-25.

(h) The clerk of a city or town court shall semiannually distribute to the ~~auditor of~~ state **comptroller** for deposit in the state general fund seventy-five percent (75%) of the judicial salaries fee collected under IC 33-37-5-26. The city or town fiscal officer shall retain twenty-five percent (25%) of the judicial salaries fee collected under IC 33-37-5-26. The funds retained by the city or town shall be prioritized to fund city or town court operations.

(i) The clerk of a city or town court shall distribute semiannually to the ~~auditor of~~ state **comptroller** for deposit in the pro bono legal services fund established by IC 33-37-5-34 one hundred percent (100%) of the pro bono legal services fees collected before July 1, 2025, under IC 33-37-5-31.

SECTION 512. IC 33-37-7-9, AS AMENDED BY P.L.161-2018, SECTION 90, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JULY 1, 2024]: Sec. 9. (a) On June 30 and on December 31 of each year, the ~~auditor of~~ state **comptroller** shall transfer to the treasurer of state nine million four hundred ninety-two thousand twenty-three dollars ($9,492,023) for distribution under subsection (b).

(b) On June 30 and on December 31 of each year, the treasurer of state shall deposit into:

(1) the family violence and victim assistance fund established by IC 5-2-6.8-3 an amount equal to seven and eighty-five hundredths percent (7.85%);

(2) the Indiana judges' retirement fund established by IC 33-38-6-12 an amount equal to thirty-seven and sixty-eight hundredths percent (37.68%);

(3) the law enforcement academy fund established by IC 5-2-1-13 an amount equal to twelve and fifty-five hundredths percent (12.55%);

(4) the violent crime victims compensation fund established by IC 5-2-6.1-40 an amount equal to eleven and sixty-six hundredths percent (11.66%);

(5) the motor vehicle highway account an amount equal to nineteen and five hundredths percent (19.05%);

(6) the fish and wildlife fund established by IC 14-22-3-2 an amount equal to twenty-five hundredths percent (0.25%);

(7) the Indiana supreme court drug and alcohol programs fund established by IC 12-23-14-17 for the administration, certification, and support of alcohol and drug services programs under IC 12-23-14 an amount equal to one and six-tenths percent (1.6%); and

(8) the DNA sample processing fund established under IC 10-13-6-9.5 for the funding of the collection, shipment, analysis, and preservation of DNA samples and the conduct of a DNA data base program under IC 10-13-6 an amount equal to nine and thirty-six hundredths percent (9.36%);

of the amount transferred by the ~~auditor of~~ state **comptroller** under subsection (a).

(c) On June 30 and on December 31 of each year, the ~~auditor of~~ state **comptroller** shall transfer to the treasurer of state for deposit into the public defense fund established under IC 33-40-6-1 three million seven hundred thousand dollars ($3,700,000).

SECTION 513. IC 33-37-9-3, AS AMENDED BY P.L.1-2006, SECTION 514, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. On June 30 and December 31 each year, the ~~auditor of~~ state **comptroller** shall transfer to the

treasurer of state for deposit in the state fund the fees distributed to the ~~auditor of~~ state **comptroller** under IC 33-37-7-2(b) and IC 33-37-7-8(d).

SECTION 514. IC 33-38-5-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) The nine (9) classes of the several counties of the state as set out in this chapter are based on a unit factor system. The factors are determined by the relation of the county to the state as established and certified to each county auditor by the state board of accounts not later than July 1 of each year. They are as follows:

(1) Population.

(2) Gross assessed valuation as shown by the last preceding gross assessed valuation as certified by the various counties to the ~~auditor of the~~ state **comptroller** in the calendar year in which the calculation is made.

(b) The factors for each of the nine (9) classes set out in this chapter shall be obtained as follows:

(1) The population of each county shall be divided by the population of the entire state.

(2) The gross assessed valuation of each county shall be divided by the gross assessed valuation of the entire state.

(3) The results obtained under subdivision (1) and (2) shall be added together and the sum obtained for each county shall be divided by two (2).

(4) The result obtained under subdivision (3), multiplied by one hundred (100), determines the classification of each county according to the following schedule:

Classification Factors			
	High	Low	Class
No limit		8.00	1
All under	8.00	2.25	2
All under	2.25	1.25	3
All under	1.25	.85	4
All under	.85	.70	5
All under	.70	.60	6
All under	.60	.50	7
All under	.50	.35	8
All under	.35	no limit	9

SECTION 515. IC 33-38-6-16 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 16. (a) The governor may conduct, or cause to be conducted, a referendum for the judges who are covered by the provisions of the judges' retirement fund to

determine whether the judges covered by the retirement fund shall be excluded from or included in the agreement negotiated under the provisions of Section 218 of the federal Social Security Act (as defined in IC 5-10.1-1-9). The referendum must be conducted in full compliance with all the requirements of Section 218(d) of the federal Social Security Act. The governor shall designate the board as the agency to conduct and supervise the referendum, and the expense of conducting the referendum shall be paid from funds appropriated to the fund.

(b) If the majority of the judges who are eligible to vote in the referendum described in subsection (a) vote in the negative, the board may request that a subsequent referendum be conducted in the same manner and with the same effect described in subsection (a). However, a subsequent referendum may not be conducted within one (1) year after the date of the prior referendum.

(c) If a majority of the judges who are eligible to vote in the referendum described in subsection (a) vote in the affirmative, both the:

(1) judges covered by the retirement fund; and

(2) judges who waived their right to be covered by the provisions of the retirement fund;

shall be included in the agreement negotiated by the state with the Secretary of the United States Department of Health and Human Services in the same manner provided in IC 5-10.1-4 for the inclusion of services covered by the retirement systems specified in IC 5-10.1-4-1 in the agreement.

(d) Each judge whose services are covered by Social Security is required to pay during the period of the judge's service the employee contributions required by the agreement. The contributions shall begin on the effective date of the judge's coverage and are subject to the terms and conditions of IC 5-10.1.

(e) The ~~auditor of~~ state **comptroller** shall pay the employer contributions required under the agreement wholly from funds appropriated to the fund, and the contributions begin on the effective date of the modification that adds the judges of the fund to the federal-state agreement. The employer contributions shall be paid in the manner provided in the agreement.

(f) The modification of the federal-state agreement to effectuate the participation of the judges in the agreement must be effective for services performed on a date fixed and determined by the board.

SECTION 516. IC 33-38-6-21, AS AMENDED BY P.L.13-2011, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JULY 1, 2024]: Sec. 21. (a) When drawing a salary warrant for a participant, the ~~auditor of~~ state **comptroller** and the county auditor shall deduct from the amount of the warrant the participant's contribution, if any, to the fund in the amount certified in the vouchers or an order issued by the director.

(b) The ~~auditor of~~ state **comptroller** and the county auditor shall draw a warrant to the fund for the total contributions withheld from the participants each month. The warrant drawn to the fund together with a list of participants and the amount withheld from each participant shall be transmitted immediately to the director.

(c) After December 31, 2011, the ~~auditor of~~ state **comptroller** and the county auditor shall submit the contributions paid by or on behalf of a participant under this section by electronic funds transfer in accordance with section 21.5 of this chapter.

SECTION 517. IC 33-38-6-22 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 22. The ~~auditor of~~ state **comptroller** and the county auditor in the preparation of salary warrants to participants shall indicate on the payroll voucher the following information, in addition to other things:

(1) The amount of the participant's contribution to the fund deducted from the salary of the participant.

(2) The net amount payable to the participant, after the deduction of the participant's contribution.

SECTION 518. IC 33-38-7-10, AS AMENDED BY P.L.13-2011, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. (a) A person who completed at least eight (8) years of service as a judge before July 1, 1953, may become a participant in the fund and be subject to this chapter if the person qualifies for benefits under section 11 of this chapter. A person who is a judge on July 1, 1953, shall become a participant in the fund and be subject to this chapter, beginning on July 1, 1953, unless twenty (20) days before July 1, 1953, the judge files with the board a written notice of election not to participate in the fund.

(b) A person who:

(1) becomes a judge after July 1, 1953, and before September 1, 1985; and

(2) is not a participant in the fund;

becomes a participant in the fund and is subject to this chapter, beginning on the date the person becomes a judge, unless within twenty (20) days after that date the judge files with the board a written notice of election not to participate in the fund. An election filed under this subsection is irrevocable.

(c) A person who irrevocably:

(1) elects not to participate in the fund; or

(2) withdraws from the fund under section 13 of this chapter;

is ineligible to participate and to receive benefits under this chapter.

(d) Participation of a judge in the fund continues until the date on which the judge:

(1) becomes an annuitant;

(2) dies; or

(3) accepts a refund;

but a person is not required to pay into the fund during any period that the person is not serving as a judge, except as otherwise provided in this chapter.

(e) A participant is considered to have made a one (1) time irrevocable salary reduction agreement of six percent (6%) of each payment of salary that a participant would otherwise have received for services as a judge.

(f) The ~~auditor of~~ state **comptroller** and the county auditor shall pay and credit to the fund the amounts described in subsection (e) as provided in IC 33-38-6-21 and IC 33-38-6-22. After December 31, 2011, the ~~auditor of~~ state **comptroller** and the county auditor shall submit the contributions paid by or on behalf of a participant under subsection (e) by electronic funds transfer in accordance with IC 33-38-6-21.5. However, no amounts shall be paid on behalf of a participant for more than twenty-two (22) years.

SECTION 519. IC 33-38-8-11, AS AMENDED BY P.L.13-2011, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 11. (a) A participant shall make contributions to this fund of six percent (6%) of each payment of salary received for services as judge or, after December 31, 2010, as a judge or full-time magistrate. However, the employer may elect to pay the contribution for the participant as a pickup under Section 414(h) of the Internal Revenue Code.

(b) Participants' contributions, other than participants' contributions paid by the employer, shall be deducted from the monthly salary of each participant by the ~~auditor of~~ state **comptroller** and by the county auditor and credited to the fund as provided in IC 33-38-6-21 and IC 33-38-6-22. After December 31, 2011, the ~~auditor of~~ state **comptroller** and the county auditor shall submit the contributions paid by or on behalf of a participant under subsection (a) by electronic funds transfer in accordance with IC 33-38-6-21.5. However, a contribution is not required:

(1) because of any salary received after the participant has

contributed to the fund for twenty-two (22) years; or

(2) during any period that the participant is not serving as judge or, after December 31, 2010, as a judge or full-time magistrate.

SECTION 520. IC 33-39-6-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) Except as provided in section 7 of this chapter, a prosecuting attorney may elect to devote the prosecuting attorney's full professional time to the duties of the office of prosecuting attorney by filing a written notice with the circuit court of the prosecuting attorney's judicial circuit and the ~~auditor of~~ state **comptroller.** The election may be made annually during the prosecuting attorney's term. However, the notice of election must be made before June 30 of the applicable year. An election is effective for each successive year of the term unless it is revoked before June 30 of the year during which the prosecuting attorney wants to change the prosecuting attorney's status. However, only one (1) change in status may be made during the term. A revocation is made by the prosecuting attorney by filing a written notice with the circuit court of the prosecuting attorney's judicial circuit and the ~~auditor of~~ state **comptroller.**

(b) A prosecuting attorney who elects to be a full-time prosecuting attorney:

(1) shall devote the prosecuting attorney's full professional time to the prosecuting attorney's office; and

(2) may not engage in the private practice of law.

(c) If a prosecuting attorney of a judicial circuit of the sixth through ninth class elects to become a full-time prosecuting attorney and the majority of the county council consents to the election, a copy of the consent must be filed with the notice of election to full-time status with the circuit court of the prosecuting attorney's judicial circuit and with the ~~auditor of~~ state **comptroller.**

SECTION 521. IC 33-39-7-12, AS AMENDED BY P.L.160-2013, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 12. (a) Except as otherwise provided in this section, each participant shall make contributions to the fund as follows:

(1) A participant described in section 8(a)(1) of this chapter shall make contributions of six percent (6%) of each payment of salary received for services after December 31, 1989.

(2) A participant described in section 8(a)(2) or 8(a)(3) of this chapter shall make contributions of six percent (6%) of each payment of salary received for services after June 30, 1994.

A participant's contributions shall be deducted from the participant's

monthly salary by the ~~auditor of~~ state **comptroller** and credited to the fund.

(b) The state may pay the contributions for a participant. The state may elect to pay the contribution for the participant as a pickup under Section 414(h) of the Internal Revenue Code.

(c) After a participant has contributed to the fund as provided in subsection (a) for twenty-two (22) years, the participant is not required to make additional contributions to the fund.

(d) After December 31, 2011, the ~~auditor of~~ state **comptroller** shall submit the contributions paid by or on behalf of a participant under this section by electronic funds transfer in accordance with section 12.5 of this chapter.

SECTION 522. IC 33-40-6-5, AS AMENDED BY P.L.69-2019, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) As used in this section, "commission" means the Indiana public defender commission established by IC 33-40-5-2.

(b) Except as provided under section 6 of this chapter, upon certification by a county auditor and a determination by the commission that the request is in compliance with the guidelines and standards set by the commission, the commission shall quarterly authorize an amount of reimbursement due the county or multicounty public defender's office:

(1) that is equal to fifty percent (50%) of the county's or multicounty public defender's office's certified expenditures for indigent defense services provided for a defendant against whom the death sentence is sought under IC 35-50-2-9; and

(2) that is equal to forty percent (40%) of the county's or multicounty public defender's office's certified expenditures for defense services provided in noncapital cases except misdemeanors.

The commission shall then certify to the ~~auditor of~~ state **comptroller** the amount of reimbursement owed to a county or multicounty public defender's office under this chapter.

(c) Upon receiving certification from the commission, the ~~auditor of~~ state **comptroller** shall issue a warrant to the treasurer of state for disbursement to the county or multicounty public defender's office of the amount certified.

SECTION 523. IC 33-40-7-11, AS AMENDED BY P.L.104-2022, SECTION 140, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 11. (a) For purposes of this section, the term "county auditor" includes a person who:

(1) is the auditor of a county that is a member of a multicounty public defender's office described in section 3.5 of this chapter; and

(2) is responsible for the receipt, disbursement, and accounting of all monies distributed to the multicounty public defender's office.

(b) A county public defender board or the joint board of a multicounty public defender's office shall submit a written request for reimbursement to the county auditor. The request must set forth the total of the county's or multicounty public defender's office's expenditures for indigent defense services to the county auditor and may be limited in a county described in section 1(5) of this chapter to expenditures for indigent defense services provided by a particular division of a court. The county auditor shall review the request and certify the total of the county's or multicounty's expenditures for indigent defense services to the Indiana public defender commission.

(c) Upon certification by the Indiana public defender commission that the county's multicounty public defender's office's indigent defense services meet the commission's standards, the ~~auditor of~~ state **comptroller** shall issue a warrant to the treasurer of state for disbursement to the county of a sum equal to forty percent (40%) of the county's multicounty public defender's office's certified expenditures for indigent defense services provided in noncapital cases except misdemeanors.

(d) If a county's indigent defense services fail to meet the standards adopted by the Indiana public defender commission, the public defender commission shall notify the county public defender board or the joint board of a multicounty public defender's office and the county fiscal body of the failure to comply with the Indiana public defender commission's standards. Unless the county or multicounty public defender board corrects the deficiencies to comply with the standards not more than ninety (90) days after the date of the notice, the county's or multicounty's eligibility for reimbursement from the public defense fund terminates at the close of that fiscal year.

SECTION 524. IC 33-41-2-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. (a) The nine (9) classes of counties as set out in this chapter are based on a unit factor system. The factors are determined by the relation of the county to the state as established and certified to each county auditor by the state board of accounts not later than July 1 of each year. The factors are as follows:

(1) Population.

(2) Gross assessed valuation, as shown by the last preceding gross

assessed valuation, as certified by the various counties to the ~~auditor of~~ state **comptroller** in the calendar year in which the calculation is made.

(b) The factors for each of the nine (9) classes set out in this chapter shall be obtained as follows:

(1) The population of each county shall be divided by the population of the entire state.

(2) The gross assessed valuation of each county shall be divided by the gross assessed valuation of the entire state.

(3) The results obtained in subdivisions (1) and (2) shall be added together and the sum obtained for each county shall be divided by two (2).

(4) The result obtained under subdivision (3), multiplied by one hundred (100), determines the classification of each county according to the following schedule:

CLASSIFICATION FACTORS			
	HIGH	LOW CLASS	
No Limit		8.00	1
All under	8.00	2.25	2
All under	2.25	1.25	3
All under	1.25	.85	4
All under	.85	.70	5
All under	.70	.60	6
All under	.60	.50	7
All under	.50	.35	8
All under	.35	No limit	9

SECTION 525. IC 34-13-3-25 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 25. The attorney general shall present vouchers for the items or expenses described in section 24 of this chapter to the ~~auditor of~~ state **comptroller.** The ~~auditor~~ **state comptroller** shall issue warrants on the treasury for the amounts presented.

SECTION 526. IC 34-18-6-5, AS AMENDED BY P.L.182-2016, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. The ~~auditor of~~ state **comptroller** shall issue a warrant in the amount of each claim submitted to the ~~auditor~~ **state comptroller** against the fund not later than sixty (60) days after the issuance of a court approved settlement or final nonappealable judgment. The only claim against the fund shall be a voucher or other appropriate request by the commissioner after the commissioner receives:

(1) a certified copy of a final nonappealable judgment against a

health care provider; or

(2) a certified copy of a court approved settlement against a health care provider.

SECTION 527. IC 34-26-5-9, AS AMENDED BY P.L.172-2023, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9. (a) If it appears from a petition for an order for protection or from a petition to modify an order for protection that domestic or family violence has occurred or that a modification of an order for protection is required, a court may:

(1) without notice or hearing, immediately issue an order for protection ex parte or modify an order for protection ex parte; or

(2) upon notice and after a hearing, whether or not a respondent appears, issue or modify an order for protection.

(b) If it appears from a petition for an order for protection or from a petition to modify an order for protection that harassment has occurred, a court:

(1) may not, without notice and a hearing, issue an order for protection ex parte or modify an order for protection ex parte; but

(2) may, upon notice and after a hearing, whether or not a respondent appears, issue or modify an order for protection.

A court must hold a hearing under this subsection not later than thirty (30) days after the petition for an order for protection or the petition to modify an order for protection is filed.

(c) A court may grant the following relief without notice and hearing in an ex parte order for protection or in an ex parte order for protection modification under subsection (a):

(1) Enjoin a respondent from threatening to commit or committing acts of domestic or family violence against a petitioner and each designated family or household member.

(2) Prohibit a respondent from harassing, annoying, telephoning, contacting, or directly or indirectly communicating with a petitioner.

(3) Prohibit a respondent from using a tracking device (as defined by ~~IC 35-31.5-2-337.5)~~ **IC 35-31.5-2-337.6)** to determine the location of:

(A) the petitioner or property owned or used by the petitioner; and

(B) any other family or household member or property owned or used by the family or household member.

(4) Remove and exclude a respondent from the residence of a petitioner, regardless of ownership of the residence.

(5) Order a respondent to stay away from the residence, school, or

place of employment of a petitioner or a specified place frequented by a petitioner and each designated family or household member.

(6) Order that a petitioner has the exclusive possession, care, custody, or control of any animal owned, possessed, kept, or cared for by the petitioner, respondent, minor child of either the petitioner or respondent, or any other family or household member.

(7) Prohibit a respondent from removing, transferring, injuring, concealing, harming, attacking, mistreating, threatening to harm, or otherwise disposing of an animal described in subdivision (6).

(8) Order possession and use of the residence, an automobile, and other essential personal effects, regardless of the ownership of the residence, automobile, and essential personal effects. If possession is ordered under this subdivision or subdivision (6), the court may direct a law enforcement officer to accompany a petitioner to the residence of the parties to:

(A) ensure that a petitioner is safely restored to possession of the residence, automobile, animal, and other essential personal effects; or

(B) supervise a petitioner's or respondent's removal of personal belongings and animal.

(9) Order other relief necessary to provide for the safety and welfare of a petitioner and each designated family or household member.

(d) A court may grant the following relief after notice and a hearing, whether or not a respondent appears, in an order for protection or in a modification of an order for protection:

(1) Grant the relief under subsection (c).

(2) Specify arrangements for parenting time of a minor child by a respondent and:

(A) require supervision by a third party; or

(B) deny parenting time;

if necessary to protect the safety of a petitioner or child.

(3) Order a respondent to:

(A) pay attorney's fees;

(B) pay rent or make payment on a mortgage on a petitioner's residence;

(C) if the respondent is found to have a duty of support, pay for the support of a petitioner and each minor child;

(D) reimburse a petitioner or other person for expenses related to the domestic or family violence or harassment, including:

(i) medical expenses;
(ii) counseling;
(iii) shelter; and
(iv) repair or replacement of damaged property;

(E) pay the costs and expenses incurred in connection with the use of a GPS tracking device under subsection (k); or

(F) pay the costs and fees incurred by a petitioner in bringing the action.

(4) Prohibit a respondent from using or possessing a firearm, ammunition, or a deadly weapon specified by the court, and direct the respondent to surrender to a specified law enforcement agency the firearm, ammunition, or deadly weapon for the duration of the order for protection unless another date is ordered by the court.

(5) Permit the respondent and petitioner to occupy the same location for any purpose that the court determines is legitimate or necessary. The court may impose terms and conditions upon a respondent when granting permission under this subdivision.

An order issued under subdivision (4) does not apply to a person who is exempt under 18 U.S.C. 925.

(e) The court shall:

(1) cause the order for protection to be delivered to the county sheriff for service;

(2) make reasonable efforts to ensure that the order for protection is understood by a petitioner and a respondent if present;

(3) electronically notify each law enforcement agency:

(A) required to receive notification under IC 5-2-9-6; or

(B) designated by the petitioner;

(4) transmit a copy of the order to the clerk for processing under IC 5-2-9;

(5) indicate in the order if the order and the parties meet the criteria under 18 U.S.C. 922(g)(8); and

(6) require the clerk of court to enter or provide a copy of the order to the Indiana protective order registry established by IC 5-2-9-5.5.

(f) Except as provided in subsection (g), an order for protection issued ex parte or upon notice and a hearing, or a modification of an order for protection issued ex parte or upon notice and a hearing, is effective for two (2) years after the date of issuance unless another date is ordered by the court. The sheriff of each county shall provide expedited service for an order for protection.

(g) This subsection applies to an order for protection issued ex parte or upon notice and a hearing, or to a modification of an order for

protection issued ex parte or upon notice and a hearing, if:

(1) the respondent named in the order is a sex or violent offender (as defined in IC 11-8-8-5) and is required to register as a lifetime sex or violent offender under IC 11-8-8-19; and

(2) the petitioner was the victim of the crime that resulted in the requirement that the respondent register as a lifetime sex or violent offender under IC 11-8-8-19.

An order for protection to which this subsection applies is effective indefinitely after the date of issuance unless another date is ordered by the court. The sheriff of each county shall provide expedited service for an order for protection.

(h) A finding that domestic or family violence or harassment has occurred sufficient to justify the issuance of an order under this section means that a respondent represents a credible threat to the safety of a petitioner or a member of a petitioner's household. Upon a showing of domestic or family violence or harassment by a preponderance of the evidence, the court shall grant relief necessary to bring about a cessation of the violence or the threat of violence. The relief may include an order directing a respondent to surrender to a law enforcement officer or agency all firearms, ammunition, and deadly weapons:

(1) in the control, ownership, or possession of a respondent; or

(2) in the control or possession of another person on behalf of a respondent;

for the duration of the order for protection unless another date is ordered by the court.

(i) An order for custody, parenting time, or possession or control of property issued under this chapter is superseded by an order issued from a court exercising dissolution, legal separation, paternity, or guardianship jurisdiction over the parties.

(j) The fact that an order for protection is issued under this chapter does not raise an inference or presumption in a subsequent case or hearings between the parties.

(k) Upon a finding of a violation of an order for protection, the court may:

(1) require a respondent to wear a GPS tracking device; and

(2) prohibit the respondent from approaching or entering certain locations where the petitioner may be found.

If the court requires a respondent to wear a GPS tracking device under subdivision (1), the court shall, if available, require the respondent to wear a GPS tracking device with victim notification capabilities.

(l) The court may permit a victim, a petitioner, another person, an

organization, or an agency to pay the costs and expenses incurred in connection with the use of a GPS tracking device under subsection (k).

SECTION 528. IC 34-29-2-1, AS AMENDED BY P.L.43-2021, SECTION 144, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. The following persons are privileged from arrest on civil process, and from obeying any subpoena to testify:

(1) All officers of the general assembly during their attendance, at the general assembly and during the time they are going to, and returning from the place of meeting, not to exceed one (1) day for every twenty-five (25) miles of the usually traveled route.

(2) All voters during attendance at, going to, and returning from elections.

(3) Members of the board of county commissioners, during the session of their board, and while going to and returning from the session of the board.

(4) Justices, while engaged in hearing or determining any trial.

(5) All persons while engaged in necessary attendance at a court and in going to and returning from the court.

(6) The governor, treasurer of state, secretary of state, and ~~auditor of~~ state **comptroller.**

(7) All persons while actually engaged in the discharge of military duty.

SECTION 529. IC 34-30-2.1-5, AS ADDED BY P.L.105-2022, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. IC 4-13-2-7 (Concerning the ~~auditor of state).~~ **state comptroller).**

SECTION 530. IC 34-52-2-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. The agency against which an order is entered under this chapter shall pay the award from any money appropriated to the agency. The court may order the ~~auditor of~~ state **comptroller** to draw a warrant upon the funds of the agency. The treasurer of state shall pay the warrant when any appropriated and unencumbered funds are available to the agency.

SECTION 531. IC 34-55-8-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) Except as provided in subsections (b) and (c):

(1) after the issuing or return of an execution against the property of the judgment debtor or any one (1) of the several debtors in the same judgment; and

(2) upon an affidavit that any person, corporation (municipal or otherwise), the state, or any subdivision or agency of the state:

(A) has property of the judgment debtor; or

(B) is or will be periodically indebted to the judgment debtor in any amount (although the amount shall be determined periodically as it becomes due and payable, which together with other property claimed by the judgment debtor as exempt from execution, exceeds the amount of property exempt by law);

such person, corporation, any member of the corporation, the ~~auditor of~~ state **comptroller,** or auditing officer of the municipal corporations, subdivisions, or agencies of the state may be required to appear and answer concerning the affidavit, as provided by this chapter.

(b) The persons described in this section shall not be required to appear personally in court unless the judge of the court orders their personal appearance.

(c) The court may order interrogatories to be submitted and the interrogatories to be answered by the persons described in subsection (a). The interrogatories shall be submitted by the parties. The clerk of the court shall transmit by registered mail a copy of:

(1) the interrogatories, with blanks for answer; and

(2) the order of the court ordering the interrogatories answered;

to the person, corporation, member of the corporation, the ~~auditor of~~ state **comptroller,** or the auditing officer of the municipal corporations, subdivisions, or agencies of the state required to answer the interrogatories. On receipt of the interrogatories and order, the person, corporation, member of the corporation, ~~auditor of~~ state **comptroller,** or the auditing officer of the municipal corporations, subdivisions, or agencies of the state shall answer the interrogatories and return the interrogatories to the clerk by registered mail or personally. The court may compel answers to the interrogatories.

SECTION 532. IC 35-31.5-2-337.5, AS AMENDED BY P.L.172-2023, SECTION 4, IS REPEALED [EFFECTIVE JULY 1, 2024]. ~~Sec. 337.5. "Tracking device", for purposes of IC 35-33-5, IC 35-45-10, IC 35-46-8.5-1, IC 35-50-2-19, and this chapter, means an electronic or mechanical device that allows a person to remotely determine or track the position or movement of another person or an object. The term includes the following:~~

~~(1) A device that stores geographic data for subsequent access or analysis.~~

~~(2) A device that allows real-time monitoring or movement.~~

~~(3) An unmanned aerial vehicle.~~

~~(4) A cellular telephone or other wireless or cellular~~

~~communications device, or an electronic device that communicates with a cellular telephone or other wireless or cellular communications device, including by means of an application installed on or accessed through a cellular telephone or other wireless or cellular communications device.~~

SECTION 533. IC 35-31.5-2-337.6 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: **Sec. 337.6. "Tracking device", for purposes of IC 35-33-5, IC 35-45-10, IC 35-46-8.5-1, IC 35-50-2-19, and this chapter, means an electronic or mechanical device that allows a person to remotely determine or track the position or movement of another person or an object. The term includes the following:**

(1) A device that stores geographic data for subsequent access or analysis.

(2) A device that allows real-time monitoring or movement.

(3) An unmanned aerial vehicle.

(4) A cellular telephone or other wireless or cellular communications device, or an electronic device that communicates with a cellular telephone or other wireless or cellular communications device, including by means of an application installed on or accessed through a cellular telephone or other wireless or cellular communications device.

SECTION 534. IC 35-37-4-6, AS AMENDED BY P.L.42-2023, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) This section applies to a criminal action involving the following offenses where the victim is a protected person under subsection (c)(1) or (c)(2):

(1) Sex crimes (IC 35-42-4).

(2) A battery offense included in IC 35-42-2 upon a child less than fourteen (14) years of age.

(3) Kidnapping and confinement (IC 35-42-3).

(4) Incest (IC 35-46-1-3).

(5) Neglect of a dependent (IC 35-46-1-4).

(6) Human and sexual trafficking crimes (IC 35-42-3.5).

(b) This section applies to a criminal action involving the following offenses where the victim is a protected person under subsection (c)(3):

(1) Exploitation of a dependent or endangered adult (IC 35-46-1-12).

(2) A sex crime (IC 35-42-4).

(3) A battery offense included in IC 35-42-2.

(4) Kidnapping, confinement, or interference with custody (IC

35-42-3).

(5) Home improvement fraud (IC 35-43-6).

(6) Fraud (IC 35-43-5).

(7) Identity deception (IC 35-43-5-3.5).

(8) Synthetic identity deception (IC 35-43-5-3.8) (before its repeal).

(9) Theft (IC 35-43-4-2).

(10) Conversion (IC 35-43-4-3).

(11) Neglect of a dependent (IC 35-46-1-4).

(12) Human and sexual trafficking crimes (IC 35-42-3.5).

(c) As used in this section, "protected person" means:

(1) a child who is less than fourteen (14) years of age at the time of the offense but less than eighteen (18) years of age at the time of trial;

(2) an individual with a mental disability who has a disability attributable to an impairment of general intellectual functioning or adaptive behavior that:

(A) is manifested before the individual is eighteen (18) years of age;

(B) is likely to continue indefinitely;

(C) constitutes a substantial impairment of the individual's ability to function normally in society; and

(D) reflects the individual's need for a combination and sequence of special, interdisciplinary, or generic care, treatment, or other services that are of lifelong or extended duration and are individually planned and coordinated; or

(3) an individual who is:

(A) at least eighteen (18) years of age; and

(B) incapable by reason of mental illness, intellectual disability, dementia, or other physical or mental incapacity of:

(i) managing or directing the management of the individual's property; or

(ii) providing or directing the provision of self-care.

(d) As used in this section, "provider" means:

(1) a psychiatrist or physician licensed under IC 25-22.5;

(2) a psychologist licensed under IC 25-33;

(3) a marriage and family therapist licensed under **IC** 25-23.6-8;

(4) an advanced practice registered nurse (APRN) with a certification as a psychiatric mental health nurse practitioner licensed under **IC** 25-23; or

(5) a physician assistant specialized in psychiatry and mental health licensed under **IC** 25-27.5.

(e) A statement or videotape that:

(1) is made by a person who at the time of trial is a protected person, as defined in subsection (c);

(2) concerns an act that is a material element of an offense listed in subsection (a) or (b) that was allegedly committed against the person; and

(3) is not otherwise admissible in evidence;

is admissible in evidence in a criminal action for an offense listed in subsection (a) or (b) if the requirements of subsection (f) are met.

(f) A statement or videotape described in subsection (e) is admissible in evidence in a criminal action listed in subsection (a) or (b) if, after notice to the defendant of a hearing and of the defendant's right to be present, all of the following conditions are met:

(1) The court finds, in a hearing:

(A) conducted outside the presence of the jury; and

(B) attended by the protected person in person or by using closed circuit television testimony as described in section 8(f) and 8(g) of this chapter;

that the time, content, and circumstances of the statement or videotape provide sufficient indications of reliability.

(2) The protected person:

(A) testifies at the trial; or

(B) is found by the court to be unavailable as a witness for one (1) of the following reasons:

(i) From the testimony of a provider, and other evidence, if any, the court finds that the protected person's testifying in the physical presence of the defendant will cause the protected person to suffer serious emotional distress such that the protected person cannot reasonably communicate.

(ii) The protected person cannot participate in the trial for medical reasons.

(iii) The court has determined that the protected person is incapable of understanding the nature and obligation of an oath.

(g) If a protected person is unavailable to testify at the trial for a reason listed in subsection (f)(2)(B), a statement or videotape may be admitted in evidence under this section only if the protected person was available for cross-examination:

(1) at the hearing described in subsection (f)(1); or

(2) when the statement or videotape was made.

(h) A statement or videotape may not be admitted in evidence under this section unless the prosecuting attorney informs the defendant and

the defendant's attorney at least ten (10) days before the trial of:

(1) the prosecuting attorney's intention to introduce the statement or videotape in evidence; and

(2) the content of the statement or videotape.

(i) If a statement or videotape is admitted in evidence under this section, the court shall instruct the jury that it is for the jury to determine the weight and credit to be given the statement or videotape and that, in making that determination, the jury shall consider the following:

(1) The mental and physical age of the person making the statement or videotape.

(2) The nature of the statement or videotape.

(3) The circumstances under which the statement or videotape was made.

(4) Other relevant factors.

(j) If a statement or videotape described in subsection (e) is admitted into evidence under this section, a defendant may introduce a:

(1) transcript; or

(2) videotape;

of the hearing held under subsection (f)(1) into evidence at trial.

SECTION 535. IC 35-38-9-1, AS AMENDED BY P.L.185-2023, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. (a) This section applies only to a person who has been arrested, charged with an offense, or alleged to be a delinquent child, if:

(1) the arrest, criminal charge, or juvenile delinquency allegation:

(A) did not result in a conviction or juvenile adjudication, even if the arrest, criminal charge, or juvenile delinquency allegation resulted in an adjudication for an infraction; or

(B) resulted in a conviction or juvenile adjudication and the conviction or adjudication was expunged under sections 2 through 5 of this chapter, or was later vacated; and

(2) the person is not currently participating in a pretrial diversion program, unless the prosecuting attorney authorizes the person to petition for an expungement under this section.

(b) This subsection applies to a person charged with an offense or alleged to be a delinquent child after June 30, 2022. If:

(1) a court dismisses all:

(A) criminal charges; or

(B) juvenile delinquency allegations;

filed and pending against a person;

(2) one (1) year has passed since juvenile delinquency allegations were filed against a child, and:

(A) there is no disposition or order of waiver; and

(B) the state is not actively prosecuting the allegations; or

(3) in a:

(A) criminal trial a defendant is acquitted of all charges, or the defendant's conviction is later vacated; or

(B) juvenile proceeding the court finds all allegations not true, or the juvenile's true finding is later vacated;

the court shall immediately order all records related to the criminal charges or juvenile delinquency allegations expunged. An expungement order that is issued based on nonprosecution under subdivision (2) goes into effect immediately. An expungement order issued under subdivision (1) or (3) may not go into effect earlier than sixty (60) days from the date of the dismissal, acquittal, or no true finding. However, upon motion by the prosecuting attorney, if the court finds that specific facts exist in the particular case which justify a delay, the court may delay implementation of an expungement order under subdivision (1) or (3) for up to one (1) year from the date of the dismissal, acquittal, or no true finding.

(c) This subsection applies to a person arrested after June 30, 2022. If:

(1) a person is arrested;

(2) one (1) year has elapsed since the date of the arrest; and

(3) no charges are pending against the person;

the person may petition a judge exercising criminal jurisdiction in the county (or a designated judge, if applicable) for expungement, setting forth these facts. Upon receipt of the petition, the judge shall immediately order the expungement of all records related to the arrest. Expungement under this subsection does not shorten the statute of limitations. A ~~prosecutor~~ **prosecuting attorney** may still file a charge under this subsection.

(d) Not earlier than one (1) year after the date of arrest, criminal charge, or juvenile delinquency allegation (whichever is later), if the person was not convicted or adjudicated a delinquent child, or the opinion vacating the conviction or adjudication becomes final, the person may petition the court for expungement of the records related to the arrest, criminal charge, or juvenile delinquency allegation. However, a person may petition the court for expungement at an earlier time if the prosecuting attorney agrees in writing to an earlier time.

(e) A petition for expungement of records must be verified and filed in a circuit or superior court in the county where the criminal charges

or juvenile delinquency allegation was filed, or if no criminal charges or juvenile delinquency allegation was filed, in the county where the arrest occurred. The petition must set forth:

(1) the date of the arrest, criminal charges, or juvenile delinquency allegation, and conviction (if applicable);

(2) the county in which the arrest occurred, the county in which the information or indictment was filed, and the county in which the juvenile delinquency allegation was filed, if applicable;

(3) the law enforcement agency employing the arresting officer, if known;

(4) the court in which the criminal charges or juvenile delinquency allegation was filed, if applicable;

(5) any other known identifying information, such as:

(A) the name of the arresting officer;

(B) case number or court cause number;

(C) any aliases or other names used by the petitioner;

(D) the petitioner's driver's license number; and

(E) a list of each criminal charge and its disposition, if applicable;

(6) the date of the petitioner's birth; and

(7) the petitioner's Social Security number.

A person who files a petition under this section is not required to pay a filing fee.

(f) The court shall serve a copy of the petition on the prosecuting attorney.

(g) Upon receipt of a petition for expungement, the court:

(1) may summarily deny the petition if the petition does not meet the requirements of this section, or if the statements contained in the petition indicate that the petitioner is not entitled to relief; and

(2) shall grant the petition unless:

(A) the conditions described in subsection (a) have not been met; or

(B) criminal charges are pending against the person.

(h) Whenever the petition of a person under this section is granted, or if an expungement order is issued without a petition under subsection (b):

(1) no information concerning the arrest, criminal charges, juvenile delinquency allegation, vacated conviction, or vacated juvenile delinquency adjudication (including information from a collateral action that identifies the petitioner), may be placed or retained in any state central repository for criminal history information or in any other alphabetically arranged criminal

history information system maintained by a local, regional, or statewide law enforcement agency;

(2) the clerk of the supreme court shall seal or redact any records in the clerk's possession that relate to the arrest, criminal charges, juvenile delinquency allegation, vacated conviction, or vacated juvenile delinquency adjudication;

(3) the records of:

(A) the sentencing court;

(B) a court that conducted a collateral action;

(C) a juvenile court;

(D) a court of appeals; and

(E) the supreme court;

concerning the person shall be redacted or permanently sealed from public access; and

(4) with respect to the records of a person who is named as an appellant or an appellee in an opinion or memorandum decision by the supreme court or the court of appeals, or who is identified in a collateral action, the court shall:

(A) redact the opinion or memorandum decision as it appears on the computer gateway administered by the office of technology so that it does not include the petitioner's name (in the same manner that opinions involving juveniles are redacted); and

(B) provide a redacted copy of the opinion to any publisher or organization to whom the opinion or memorandum decision is provided after the date of the order of expungement.

The supreme court and the court of appeals are not required to redact, destroy, or otherwise dispose of any existing copy of an opinion or memorandum decision that includes the petitioner's name.

(i) If the court issues an order granting a petition for expungement under this section, or issues an order for expungement without a petition under subsection (b), the order must include the information described in subsection (e).

(j) If a person whose records are expunged brings an action that might be defended with the contents of the expunged records, the defendant is presumed to have a complete defense to the action. In order for the plaintiff to recover, the plaintiff must show that the contents of the expunged records would not exonerate the defendant. The plaintiff may be required to state under oath whether the plaintiff had records in the criminal or juvenile justice system and whether those records were expunged. If the plaintiff denies the existence of the

records, the defendant may prove their existence in any manner compatible with the law of evidence.

(k) Records expunged or sealed under this section must be removed or sealed in accordance with this section, but may not be deleted or destroyed. Records expunged or sealed under this section remain available to the court and criminal justice agencies as needed to carry out their official duties.

SECTION 536. IC 35-41-3-2, AS AMENDED BY P.L.107-2019, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. (a) In enacting this section, the general assembly finds and declares that it is the policy of this state to recognize the unique character of a citizen's home and to ensure that a citizen feels secure in his or her own home against unlawful intrusion by another individual or a public servant. By reaffirming the long standing right of a citizen to protect his or her home against unlawful intrusion, however, the general assembly does not intend to diminish in any way the other robust ~~self defense~~ **self-defense** rights that citizens of this state have always enjoyed. Accordingly, the general assembly also finds and declares that it is the policy of this state that people have a right to defend themselves and third parties from physical harm and crime. The purpose of this section is to provide the citizens of this state with a lawful means of carrying out this policy. Provisions concerning civil immunity for the justified use of force as defined in this section are codified under IC 34-30-31.

(b) As used in this section, "public servant" means a person described in IC 35-31.5-2-129 or IC 35-31.5-2-185.

(c) A person is justified in using reasonable force against any other person to protect the person or a third person from what the person reasonably believes to be the imminent use of unlawful force. However, a person:

(1) is justified in using deadly force; and

(2) does not have a duty to retreat;

if the person reasonably believes that that force is necessary to prevent serious bodily injury to the person or a third person or the commission of a forcible felony. No person, employer, or estate of a person in this state shall be placed in legal jeopardy of any kind whatsoever for protecting the person or a third person by reasonable means necessary.

(d) A person:

(1) is justified in using reasonable force, including deadly force, against any other person; and

(2) does not have a duty to retreat;

if the person reasonably believes that the force is necessary to prevent

or terminate the other person's unlawful entry of or attack on the person's dwelling, curtilage, or occupied motor vehicle.

(e) With respect to property other than a dwelling, curtilage, or an occupied motor vehicle, a person is justified in using reasonable force against any other person if the person reasonably believes that the force is necessary to immediately prevent or terminate the other person's trespass on or criminal interference with property lawfully in the person's possession, lawfully in possession of a member of the person's immediate family, or belonging to a person whose property the person has authority to protect. However, a person:

(1) is justified in using deadly force; and

(2) does not have a duty to retreat;

only if that force is justified under subsection (c).

(f) A person is justified in using reasonable force, including deadly force, against any other person and does not have a duty to retreat if the person reasonably believes that the force is necessary to prevent or stop the other person from hijacking, attempting to hijack, or otherwise seizing or attempting to seize unlawful control of an aircraft in flight. For purposes of this subsection, an aircraft is considered to be in flight while the aircraft is:

(1) on the ground in Indiana:

(A) after the doors of the aircraft are closed for takeoff; and

(B) until the aircraft takes off;

(2) in the airspace above Indiana; or

(3) on the ground in Indiana:

(A) after the aircraft lands; and

(B) before the doors of the aircraft are opened after landing.

(g) Notwithstanding subsections (c) through (e), a person is not justified in using force if:

(1) the person is committing or is escaping after the commission of a crime;

(2) the person provokes unlawful action by another person with intent to cause bodily injury to the other person; or

(3) the person has entered into combat with another person or is the initial aggressor unless the person withdraws from the encounter and communicates to the other person the intent to do so and the other person nevertheless continues or threatens to continue unlawful action.

(h) Notwithstanding subsection (f), a person is not justified in using force if the person:

(1) is committing, or is escaping after the commission of, a crime;

(2) provokes unlawful action by another person, with intent to

cause bodily injury to the other person; or

(3) continues to combat another person after the other person withdraws from the encounter and communicates the other person's intent to stop hijacking, attempting to hijack, or otherwise seizing or attempting to seize unlawful control of an aircraft in flight.

(i) A person is justified in using reasonable force against a public servant if the person reasonably believes the force is necessary to:

(1) protect the person or a third person from what the person reasonably believes to be the imminent use of unlawful force;

(2) prevent or terminate the public servant's unlawful entry of or attack on the person's dwelling, curtilage, or occupied motor vehicle; or

(3) prevent or terminate the public servant's unlawful trespass on or criminal interference with property lawfully in the person's possession, lawfully in possession of a member of the person's immediate family, or belonging to a person whose property the person has authority to protect.

(j) Notwithstanding subsection (i), a person is not justified in using force against a public servant if:

(1) the person is committing or is escaping after the commission of a crime;

(2) the person provokes action by the public servant with intent to cause bodily injury to the public servant;

(3) the person has entered into combat with the public servant or is the initial aggressor, unless the person withdraws from the encounter and communicates to the public servant the intent to do so and the public servant nevertheless continues or threatens to continue unlawful action; or

(4) the person reasonably believes the public servant is:

(A) acting lawfully; or

(B) engaged in the lawful execution of the public servant's official duties.

(k) A person is not justified in using deadly force against a public servant whom the person knows or reasonably should know is a public servant unless:

(1) the person reasonably believes that the public servant is:

(A) acting unlawfully; or

(B) not engaged in the execution of the public servant's official duties; and

(2) the force is reasonably necessary to prevent serious bodily injury to the person or a third person.

SECTION 537. IC 35-46-6-2, AS AMENDED BY P.L.151-2006, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. A person who, with intent to cause a condition of intoxication, euphoria, excitement, exhilaration, stupefaction, or dulling of the senses, ingests or inhales the fumes of:

(1) model glue; ~~or~~

(2) a substance that contains:

(A) toluene;

(B) acetone;

(C) benzene;

(D) N-butyl nitrite;

(E) any aliphatic nitrite, unless prescribed by a physician;

(F) butane;

(G) amyl butrate;

(H) isobutyl nitrate;

(I) freon;

(J) chlorinated hydrocarbons;

(K) methylene chloride;

(L) hexane;

(M) ether;

(N) chloroform; or

(O) halothane; or

(3) any other chemical having the property of releasing toxic vapors;

commits inhaling toxic vapors, a Class B misdemeanor.

SECTION 538. IC 35-47-2-3, AS AMENDED BY P.L.13-2023, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) A person who is at least eighteen (18) years of age and is not otherwise prohibited from carrying or possessing a handgun under state or federal law is not required to obtain or possess a license or permit from the state to carry a handgun in Indiana. A ~~resident of this state~~ **person** who wishes to carry a firearm in another state under a reciprocity agreement entered into by this state and another state may obtain a license to carry a handgun in Indiana under this chapter by applying **as follows:**

(1) **If the applicant is a resident of this state:**

(A) to the chief of police or corresponding law enforcement officer of the municipality in which the applicant resides; **or**

~~(2)~~ **(B)** if that municipality has no such officer, or if the applicant does not reside in a municipality, to the sheriff of the county in which the applicant resides after the applicant has obtained an application form prescribed by the superintendent.

~~or~~

~~(3)~~ **(2)** If the applicant is a resident of another state and has a regular place of business or employment in Indiana, to the sheriff of the county in which the applicant has a regular place of business or employment.

The superintendent and local law enforcement agencies shall allow an applicant desiring to obtain or renew a license to carry a handgun to submit an application electronically under this chapter if funds are available to establish and maintain an electronic application system.

(b) This subsection applies before July 1, 2020. The law enforcement agency which accepts an application for a handgun license shall collect the following application fees:

(1) From a person applying for a four (4) year handgun license, a ten dollar ($10) application fee, five dollars ($5) of which shall be refunded if the license is not issued.

(2) From a person applying for a lifetime handgun license who does not currently possess a valid Indiana handgun license, a fifty dollar ($50) application fee, thirty dollars ($30) of which shall be refunded if the license is not issued.

(3) From a person applying for a lifetime handgun license who currently possesses a valid Indiana handgun license, a forty dollar ($40) application fee, thirty dollars ($30) of which shall be refunded if the license is not issued.

Except as provided in subsection (j), the fee shall be deposited into the law enforcement agency's firearms training fund or other appropriate training activities fund and used by the agency to train law enforcement officers in the proper use of firearms or in other law enforcement duties, or to purchase firearms, firearm related equipment, or body armor (as defined in IC 35-47-5-13(a)) for the law enforcement officers employed by the law enforcement agency. The state board of accounts shall establish rules for the proper accounting and expenditure of funds collected under this subsection.

(c) This subsection applies after June 30, 2020, and before July 1, 2021. The law enforcement agency which accepts an application for a handgun license shall not collect a fee from a person applying for a five (5) year handgun license and shall collect the following application fees:

(1) From a person applying for a lifetime handgun license who does not currently possess a valid Indiana handgun license, a fifty dollar ($50) application fee, thirty dollars ($30) of which shall be refunded if the license is not issued.

(2) From a person applying for a lifetime handgun license who

currently possesses a valid Indiana handgun license, a forty dollar ($40) application fee, thirty dollars ($30) of which shall be refunded if the license is not issued.

Except as provided in subsection (j), the fee shall be deposited into the law enforcement agency's firearms training fund or other appropriate training activities fund and used by the agency to train law enforcement officers in the proper use of firearms or in other law enforcement duties, or to purchase firearms, firearm related equipment, or body armor (as defined in IC 35-47-5-13(a)) for the law enforcement officers employed by the law enforcement agency. The state board of accounts shall establish rules for the proper accounting and expenditure of funds collected under this subsection.

(d) This subsection applies after June 30, 2021. The law enforcement agency which accepts an application for a handgun license shall not collect a fee from a person applying for a handgun license.

(e) The officer to whom the application is made shall ascertain the applicant's name, full address, length of residence in the community, whether the applicant's residence is located within the limits of any city or town, the applicant's occupation, place of business or employment, criminal record, if any, and convictions (minor traffic offenses excepted), age, race, sex, nationality, date of birth, citizenship, height, weight, build, color of hair, color of eyes, scars and marks, whether the applicant has previously held an Indiana license to carry a handgun and, if so, the serial number of the license and year issued, whether the applicant's license has ever been suspended or revoked, and if so, the year and reason for the suspension or revocation, and the applicant's reason for desiring a license. If the applicant is not a United States citizen, the officer to whom the application is made shall ascertain the applicant's country of citizenship, place of birth, and any alien or admission number issued by the United States Citizenship and Immigration Services or United States Customs and Border Protection or any successor agency as applicable. The officer to whom the application is made shall conduct an investigation into the applicant's official records and verify thereby the applicant's character and reputation, and shall in addition verify for accuracy the information contained in the application, and shall forward this information together with the officer's recommendation for approval or disapproval and one (1) set of legible and classifiable fingerprints of the applicant to the superintendent. An investigation conducted under this section must include the consulting of available local, state, and federal criminal history data banks, including the National Instant Criminal Background Check System (NICS), to determine whether possession

of a firearm by an applicant would be a violation of state or federal law.

(f) The superintendent may make whatever further investigation the superintendent deems necessary. Whenever disapproval is recommended, the officer to whom the application is made shall provide the superintendent and the applicant with the officer's complete and specific reasons, in writing, for the recommendation of disapproval.

(g) If it appears to the superintendent that the applicant:

(1) has a proper reason for receiving a license to carry a handgun;

(2) is of good character and reputation;

(3) is a proper person to be licensed; and

(4) is:

(A) a citizen of the United States; or

(B) not a citizen of the United States but is allowed to carry a firearm in the United States under federal law;

the superintendent shall issue to the applicant a license to carry a handgun in Indiana. The original license shall be delivered to the licensee. A copy shall be delivered to the officer to whom the application for license was made. A copy shall be retained by the superintendent for at least five (5) years in the case of a five (5) year license. The superintendent may adopt guidelines to establish a records retention policy for a lifetime license. A five (5) year license shall be valid for a period of five (5) years from the date of issue. A lifetime license is valid for the life of the individual receiving the license. The license of police officers, sheriffs or their deputies, and law enforcement officers of the United States government who have twenty (20) or more years of service shall be valid for the life of these individuals. However, a lifetime license is automatically revoked if the license holder does not remain a proper person.

(h) At the time a license is issued and delivered to a licensee under subsection (g), the superintendent shall include with the license information concerning firearms safety rules that:

(1) neither opposes nor supports an individual's right to bear arms; and

(2) is:

(A) recommended by a nonprofit educational organization that is dedicated to providing education on safe handling and use of firearms;

(B) prepared by the state police department; and

(C) approved by the superintendent.

The superintendent may not deny a license under this section because the information required under this subsection is unavailable at the

time the superintendent would otherwise issue a license. The state police department may accept private donations or grants to defray the cost of printing and mailing the information required under this subsection.

(i) A license to carry a handgun shall not be issued to any person who:

(1) has been convicted of a felony;

(2) has had a license to carry a handgun suspended, unless the person's license has been reinstated;

(3) is under eighteen (18) years of age;

(4) is under twenty-three (23) years of age if the person has been adjudicated a delinquent child for an act that would be a felony if committed by an adult;

(5) has been arrested for a Class A or Class B felony for an offense committed before July 1, 2014, for a Level 1, Level 2, Level 3, or Level 4 felony for an offense committed after June 30, 2014, or any other felony that was committed while armed with a deadly weapon or that involved the use of violence, if a court has found probable cause to believe that the person committed the offense charged;

(6) is prohibited by federal law from possessing or receiving firearms under 18 U.S.C. 922(g); or

(7) is described in ~~IC 35-47-2-1.5,~~ **section 1.5 of this chapter,** unless exempted by ~~IC 35-47-2-1.5.~~ **section 1.5 of this chapter.**

In the case of an arrest under subdivision (5), a license to carry a handgun may be issued to a person who has been acquitted of the specific offense charged or if the charges for the specific offense are dismissed. The superintendent shall prescribe all forms to be used in connection with the administration of this chapter.

(j) If the law enforcement agency that charges a fee under subsection (b) or (c) is a city or town law enforcement agency, the fee shall be deposited in the law enforcement continuing education fund established under IC 5-2-8-2.

(k) If a person who holds a valid license to carry a handgun issued under this chapter:

(1) changes the person's name;

(2) changes the person's address; or

(3) experiences a change, including an arrest or a conviction, that may affect the person's status as a proper person (as defined in IC 35-47-1-7) or otherwise disqualify the person from holding a license;

the person shall, not later than thirty (30) days after the date of a

change described under subdivision (3), and not later than sixty (60) days after the date of the change described under subdivision (1) or (2), notify the superintendent, in writing, of the event described under subdivision (3) or, in the case of a change under subdivision (1) or (2), the person's new name or new address.

(l) The state police shall indicate on the form for a license to carry a handgun the notification requirements of subsection (k).

(m) The state police department shall adopt rules under IC 4-22-2 to implement an electronic application system under subsection (a). Rules adopted under this section must require the superintendent to keep on file one (1) set of classifiable and legible fingerprints from every person who has received a license to carry a handgun so that a person who applies to renew a license will not be required to submit an additional set of fingerprints.

(n) Except as provided in subsection (o), for purposes of IC 5-14-3-4(a)(1), the following information is confidential, may not be published, and is not open to public inspection:

(1) Information submitted by a person under this section to:

(A) obtain; or

(B) renew;

a license to carry a handgun.

(2) Information obtained by a federal, state, or local government entity in the course of an investigation concerning a person who applies to:

(A) obtain; or

(B) renew;

a license to carry a handgun issued under this chapter.

(3) The name, address, and any other information that may be used to identify a person who holds a license to carry a handgun issued under this chapter.

(o) Notwithstanding subsection (n):

(1) any information concerning an applicant for or a person who holds a license to carry a handgun issued under this chapter may be released to a:

(A) state or local government entity:

(i) for law enforcement purposes; or

(ii) to determine the validity of a license to carry a handgun; or

(B) federal government entity for the purpose of a single entry query of an applicant or license holder who is:

(i) a subject of interest in an active criminal investigation; or

(ii) arrested for a crime; and

(2) general information concerning the issuance of licenses to carry handguns in Indiana may be released to a person conducting journalistic or academic research, but only if all personal information that could disclose the identity of any person who holds a license to carry a handgun issued under this chapter has been removed from the general information.

(p) A person who holds a valid license to carry a handgun under this chapter is licensed to carry a handgun in Indiana.

(q) A person who knowingly or intentionally violates this section commits a Class B misdemeanor.

SECTION 539. IC 35-47-2-4, AS AMENDED BY P.L.175-2022, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. (a) Licenses to carry handguns issued under section 3 of this chapter are valid for:

(1) five (5) years from the date of issue in the case of a five (5) year license; or

(2) the life of the individual receiving the license in the case of a lifetime license.

(b) There is no fee for a license to carry a handgun. The superintendent shall charge a twenty dollar ($20) fee for the issuance of a duplicate license to replace a lost or damaged license. This fee shall be deposited in accordance with subsection (c).

(c) Fees collected under this section shall be deposited in the state general fund.

(d) The superintendent may not issue a lifetime license to a person who is a resident of another state. The superintendent may issue a five (5) year license to a person who is a resident of another state and who has a regular place of business or employment in Indiana as described in ~~section 3(a)(3)~~ **section 3(a)(2)** of this chapter.

(e) A person who knowingly or intentionally violates this section commits a Class B misdemeanor.

SECTION 540. IC 35-52-23-4.5 IS REPEALED [EFFECTIVE JULY 1, 2024]. ~~Sec. 4.5. IC 23-4-1-59 defines a crime concerning false documents.~~

SECTION 541. IC 36-1-7-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. Before it takes effect, an agreement under section 9 of this chapter must be:

(1) approved by the fiscal body of each party;

(2) recorded with the county recorder;

(3) filed with the executive of the municipality and the auditor of the county; and

(4) filed with the ~~auditor of~~ state **comptroller.**

SECTION 542. IC 36-1-9.5-54 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 54. (a) An entity may allow the department of state revenue access to the name of each person who is either:

(1) bidding on a contract to be awarded under this chapter; or

(2) a contractor or a subcontractor under this chapter.

(b) If an entity is notified by the department of state revenue that a bidder is on the most recent tax warrant list, the entity may not award a contract to that bidder until:

(1) the bidder provides to the entity a statement from the department of state revenue that the bidder's delinquent tax liability has been satisfied; or

(2) the entity receives a notice from the commissioner of the department of state revenue under IC 6-8.1-8-2(k).

(c) The department of state revenue may notify:

(1) the entity; and

(2) the ~~auditor of~~ state **comptroller;**

that a contractor or subcontractor under this chapter is on the most recent tax warrant list, including the amount that the person owes in delinquent taxes. The ~~auditor of~~ state **comptroller** shall deduct from the contractor's or subcontractor's payment the amount owed in delinquent taxes. The ~~auditor of~~ state **comptroller** shall remit this amount to the department of state revenue and pay the remaining balance to the contractor or subcontractor.

SECTION 543. IC 36-1-19-2, AS ADDED BY P.L.2-2007, SECTION 382, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. At the time the county auditor of Knox County makes the county auditor's regular semiannual settlement with the proper fiduciary officer of Vincennes University for the proceeds of the special tax levy that may be then due Vincennes University under this chapter, the county auditor shall also forward to the ~~auditor of~~ state **comptroller** a certificate showing:

(1) the total valuation of the taxable property of Knox County;

(2) the special tax rate established by the county council for the support of Vincennes University for the current year; and

(3) the total amount paid on behalf of Knox County as public aid to Vincennes University at the semiannual settlement.

Semiannually upon receipt of the certificate, the ~~auditor of~~ state **comptroller** shall promptly draw and forward to Vincennes University a warrant on the treasurer of state in double the amount shown by the certificate of the Knox County auditor to have been paid as public aid to Vincennes University at the semiannual settlement. The warrant

must be charged to and paid out of the state general fund.

SECTION 544. IC 36-1-20-4.1, AS AMENDED BY P.L.56-2023, SECTION 329, AND AS AMENDED BY P.L.236-2023, SECTION 163, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4.1. (a) This section does not apply to a political subdivision with a rental registration or inspection program created before July 1, 1984. This section does not apply to a manufactured housing community or mobile home community that is licensed, permitted, and inspected by the ~~*state*~~ *Indiana* department of health.

(b) Except as provided in subsection (c), this chapter does not prohibit a political subdivision from establishing and enforcing a program for inspecting rental units.

(c) Except as provided in subsection (d), after June 30, 2014, a political subdivision may not inspect a rental unit or impose a fee pertaining to the inspection of a rental unit, if the rental unit satisfies all of the following:

(1) The rental unit is:

(A) managed by; or

(B) part of a rental unit community that is managed by;

a professional real estate manager.

(2) During the previous twelve (12) months, the rental unit has been inspected or is part of a rental unit community that has been inspected by either of the following:

(A) By or for:

(i) the United States Department of Housing and Urban Development, the Indiana housing and community development authority, or another federal or state agency; or

(ii) a financial institution or insurance company authorized to do business in Indiana.

(B) By an inspector who:

(i) is a registered architect;

(ii) is a professional engineer; or

(iii) satisfies qualifications for an inspector of rental units prescribed by the political subdivision.

The inspector may not be an employee of the owner or landlord.

(3) A written inspection report of the inspection under subdivision (2) has been issued to the owner or landlord of the rental unit or rental unit community (as applicable) that verifies that the rental unit or *a random sample of the* rental unit community, *if the sample size complies with the United States Department of*

Housing and Urban Development's (HUD) rules for sample size on inspection, is safe and habitable with respect to:

(A) electrical supply and electrical systems;

(B) plumbing and plumbing systems;

(C) water supply, including hot water;

(D) heating, ventilation, and air conditioning equipment and systems;

(E) bathroom and toilet facilities;

(F) doors, windows, stairways, and hallways;

(G) functioning smoke detectors; and

(H) the structure in which a rental unit is located.

A political subdivision may not add to the requirements of this subdivision.

(4) The inspection report issued under subdivision (3) is delivered to the political subdivision on or before the due date set by the political subdivision.

(d) This subsection applies to all rental units, including a rental unit that meets the requirements for an exemption under subsection (c). A political subdivision may inspect a rental unit, if the political subdivision:

(1) has reason to believe; or

(2) receives a complaint;

that the rental unit does not comply with applicable code requirements. However, in the case of a rental unit that meets the requirements for an exemption under subsection (c), the political subdivision may not impose a fee pertaining to the inspection of the rental unit. If an inspection of a rental unit reveals a violation of applicable code requirements, the owner of the rental unit may be subject to a penalty as provided in section 6 of this chapter.

(e) This subsection applies only to a rental unit that meets the requirements for an exemption under subsection (c). If the inspection report for the rental unit or *a sample of the* rental unit community is prepared by or for the United States Department of Housing and Urban Development, the inspection report is valid for purposes of maintaining the exemption under subsection (c) until:

(1) the date specified in the inspection report; or

(2) thirty-six (36) months after the date of the inspection report;

whichever is earlier.

SECTION 545. IC 36-2-14-5.3, AS ADDED BY P.L.73-2023, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5.3. (a) Notwithstanding IC 5-15-5.1, IC 5-15-6, or any rule, standard, or retention schedule adopted under IC 5-15-5.1

or IC 5-15-6, a coroner may do the following:

(1) Determine the materials, processes, and standards used to:

(A) correctly and accurately reproduce an original record (including producing an electronic record); and

(B) store a reproduction of an original record (including using cloud based document storage);

of the office of the coroner.

(2) At the time determined by the coroner, destroy or transfer an original record to the Indiana state archives after the coroner reproduces the record in accordance with the determination under subdivision (1).

(b) This subsection applies to records concerning a death that is the subject of a criminal investigation or proceeding. Notwithstanding any other provision of this section, a coroner shall retain the original record of the following until final disposition of all appeals:

(1) Coroner's verdict and written report.

(2) Coroner's report containing the identification of the deceased, time and date of death, **and** officers and officials present.

(3) Coroner's autopsy report, including the written document of the complete autopsy, ~~photos,~~ **photographs,** video recordings, audio recordings, any health records, and the pathologist's finding, produced by the pathologist.

(4) Scene photographs.

(5) Toxicology report.

(6) Evidence generated by the coroner's office, including DNA stain card and suicide notes.

(7) Investigative report or investigative notes.

(8) Coroner's release for cremation.

(9) Chain of custody and property release form.

(10) Clothing and personal property form.

(c) Copies, recreations, or reproductions made under subsection (a):

(1) shall have the same force and effect at law as the original record destroyed under subsection (a)(2); and

(2) shall be received as evidence in any court where the original record could have been so introduced;

if the **copies,** recreations, ~~copies,~~ or reproductions are properly certified as to authenticity and accuracy by the coroner.

(d) A coroner who destroys an original record in accordance with the authority of the coroner under this section is immune from liability under IC 5-15-6-8.

SECTION 546. IC 36-7-2-12, AS AMENDED BY P.L.137-2023, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JULY 1, 2024]: Sec. 12. (a) The definitions in IC 16-41-27 apply throughout this section.

(b) Unless required under IC 36-7-2-9 and ~~and~~ except as provided in IC 36-7-4-1106(d), IC 36-7-4-1106(e), and IC 36-7-4-1106(f), a unit may not adopt, impose, or enforce a regulation that:

(1) mandates size requirements for or that is based on the age of, a mobile home, a manufactured home or an industrialized residential structure that will be installed in a mobile home community licensed under IC 16-41-27; or

(2) is based on the age of a mobile home, a manufactured home, or an industrialized residential structure that will be installed on other private property;

regardless of whether the mobile home community or other private property, in whole or in part constitutes a conforming structure or use or a legal, nonconforming structure or use.

(c) Nothing in this section shall be construed to prohibit a unit from adopting or enforcing a requirement of a regulation related to:

(1) transportation;

(2) water and sewer service; or

(3) another requirement concerning the use or development of land.

(d) Unless required under IC 36-7-2-9, after March 14, 2022:

(1) a unit may not:

(A) adopt or impose a regulation that violates, or that includes a provision that violates, subsection (b);

(B) amend a regulation so that the regulation, after its amendment, includes a provision that violates subsection (b), regardless of when the regulation was originally adopted or imposed; or

(C) enforce a provision in a regulation adopted or imposed by the unit if the provision violates subsection (b), regardless of when the regulation or provision was originally adopted or imposed; and

(2) any provision that:

(A) is included in a regulation adopted or imposed by a unit; and

(B) violates subsection (b);

is void and unenforceable regardless of when the regulation or provision was originally adopted or imposed.

SECTION 547. IC 36-7-15.1-64, AS ADDED BY P.L.126-2023, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 64. (a) The commission may establish a

residential housing development program by resolution for the construction of new residential housing or the renovation of existing residential housing if the average of new, single family residential houses constructed within the consolidated city during each of the preceding three (3) years is less than one percent (1%) of the total number of single family residential houses located within the consolidated city on January 1 of the year in which the resolution is adopted. The department of local government finance, in cooperation with the appropriate agency of the consolidated city, shall determine whether the consolidated city meets the requirements to establish a program under this subsection.

(b) A residential housing development program, which may include any relevant elements the commission considers appropriate, may be adopted **by resolution** as part of a redevelopment plan or an amendment to a redevelopment plan and must establish an allocation area for purposes of sections 26 and 35 of this chapter for the accomplishment of the program.

(c) The notice and hearing provisions of sections 10 and 10.5 of this chapter, including notice under section 10(c) of this chapter to a taxing unit that is wholly or partly located within an allocation area, apply to the resolution adopted under subsection (b). Judicial review of the resolution may be made under section 11 of this chapter.

(d) Before formal submission of a residential housing development program to the commission, the department shall:

(1) consult with persons interested in or affected by the proposed program;

(2) provide the affected neighborhood associations, residents, and township assessors with an adequate opportunity to participate in an advisory role in planning, implementing, and evaluating the proposed program; and

(3) hold public meetings in the affected neighborhoods to obtain the views of the affected neighborhood associations and residents.

(e) A residential housing development program established under this section must terminate not later than twenty (20) years after the date the program is established under subsection (a).

(f) The consolidated city may request from the department of local government finance a report, if it exists, describing the effect of current assessed value allocated to the tax increment financing allocation areas on the amount of the tax levy or proceeds and the credit for excessive property taxes under IC 6-1.1-20.6 for the taxing units within the boundaries of the residential housing development program.

SECTION 548. IC 36-7-26-23, AS AMENDED BY P.L.261-2013,

SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 23. (a) Before the first business day in October of each year, the board shall require the department to calculate the net increment for the preceding state fiscal year. The department shall transmit to the board a statement as to the net increment in sufficient time to permit the board to review the calculation and permit the transfers required by this section to be made on a timely basis. Taxpayers operating in the district shall report annually, in the manner and in the form prescribed by the department, information that the department determines necessary to calculate the net increment. A taxpayer operating in the district that files a consolidated tax return with the department also shall file annually an informational return with the department for each business location of the taxpayer within the district. If a taxpayer fails to report the information required by this section or file an informational return required by this section, the department shall use the best information available in calculating the net increment.

(b) There is established a sales tax increment financing fund to be administered by the treasurer of state. The fund is comprised of two (2) accounts called the net increment account and the credit account.

(c) On the first business day in October of each year, that portion of the net increment calculated under subsection (a) that is needed:

(1) to pay debt service on the bonds issued under section 24 of this chapter or to pay lease rentals under section 24 of this chapter; and

(2) to establish and maintain a debt service reserve established by the commission or by a lessor that provides local public improvements to the commission;

shall be transferred to and deposited in the fund and credited to the net increment account. Money credited to the net increment account is pledged to the purposes described in subdivisions (1) and (2), subject to the other provisions of this chapter.

(d) On the first business day of October in each year, the remainder of:

(1) eighty percent (80%) of the gross increment; minus

(2) the amount credited to the net increment account on the same date;

shall be transferred and credited to the credit account.

(e) The remainder of:

(1) the gross increment; minus

(2) the amounts credited to the net increment account and the credit account;

shall be deposited by the ~~auditor of~~ state **comptroller** as other gross retail and use taxes are deposited.

(f) A city described in section 1(2), 1(3), or 1(4) of this chapter may receive not more than fifty percent (50%) of the net increment each year. During the time a district exists in a city described in section 1(3) or 1(4) of this chapter, not more than a total of one million dollars ($1,000,000) of net increment may be paid to the city described in section 1(3) or 1(4) of this chapter. During each year that a district exists in a city described in section 1(2) of this chapter, not more than one million dollars ($1,000,000) of net increment may be paid to the city described in section 1(2) of this chapter.

(g) The ~~auditor of~~ state **comptroller** shall disburse all money in the fund that is credited to the net increment account to the commission in equal semiannual installments on November 30 and May 31 of each year.

SECTION 549. IC 36-7-26-24 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 24. (a) The commission may issue bonds, payable in whole or in part, from money distributed from the fund to the commission, to finance a local public improvement under IC 36-7-14-25.1 or may make lease rental payments for a local public improvement under IC 36-7-14-25.2 and IC 36-7-14-25.3. The term of any bonds issued under this section may not exceed twenty (20) years, nor may the term of any lease agreement entered into under this section exceed twenty (20) years. The commission shall transmit to the board a transcript of the proceedings with respect to the issuance of the bonds or the execution and delivery of a lease agreement as contemplated by this section. The transcript must include a debt service or lease rental schedule setting forth all payments required in connection with the bonds or the lease rentals.

(b) On January 15 of each year, the commission shall remit to the treasurer of state the money disbursed from the fund that is credited to the net increment account that exceeds the amount needed to pay debt service or lease rentals and to establish and maintain a debt service reserve under this chapter in the prior year and before May 31 of that year. Amounts remitted under this subsection shall be deposited by the ~~auditor of~~ state **comptroller** as other gross retail and use taxes are deposited.

(c) The commission in a city described in section 1(2) of this chapter may distribute money from the fund only for the following:

(1) Road, interchange, and right-of-way improvements.

(2) Acquisition costs of a commercial retail facility and for real property acquisition costs in furtherance of the road, interchange,

and right-of-way improvements.

(3) Demolition of commercial property and any related expenses incurred before or after the demolition of the commercial property.

(4) For physical improvements or alterations of property that enhance the commercial viability of the district.

(d) The commission in a city described in section 1(3) of this chapter may distribute money from the fund only for the following purposes:

(1) For road, interchange, and right-of-way improvements and for real property acquisition costs in furtherance of the road, interchange, and right-of-way improvements.

(2) For the demolition of commercial property and any related expenses incurred before or after the demolition of the commercial property.

(e) The commission in a city described in section 1(4) of this chapter may distribute money from the fund only for the following purposes:

(1) For:

(A) the acquisition, demolition, and renovation of property; and

(B) site preparation and financing;

related to the development of housing in the district.

(2) For physical improvements or alterations of property that enhance the commercial viability of the district.

SECTION 550. IC 36-7-27-13, AS AMENDED BY P.L.85-2017, SECTION 124, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 13. (a) The treasurer of state shall establish an incremental income tax financing fund for the county. The fund shall be administered by the treasurer of state. Money in the fund does not revert to the state general fund at the end of a state fiscal year.

(b) Before July 2 of each calendar year, the department, after reviewing the recommendation of the budget agency, shall estimate and certify to the county auditor the amount of incremental income tax for the tax areas in the county that will be collected from that county during the twelve (12) month period beginning July 1 of that calendar year and ending June 30 of the following calendar year. The amount certified shall be deposited into the fund and shall be distributed on the dates specified in subsection (e) for the following calendar year. The amount certified may be adjusted under subsection (c) or (d). Taxpayers operating in the tax area shall report annually, in the manner and in the form prescribed by the department, information that the

department determines necessary to calculate the incremental income tax amount. A taxpayer operating in the tax area that files a consolidated tax return with the department also shall file annually an informational return with the department for each business location of the taxpayer within the tax area. If a taxpayer fails to report the information required by this section, the department shall use the best information available in calculating the amount of incremental income taxes.

(c) The department may certify to the county an amount that is greater than the estimated twelve (12) month incremental income tax collection if the department, after reviewing the recommendation of the budget agency, determines that there will be a greater amount of incremental income tax available for distribution from the fund.

(d) The department may certify an amount less than the estimated twelve (12) month incremental income tax collection if the department, after reviewing the recommendation of the budget agency, determines that a part of those collections need to be distributed during the current calendar year so that the county will receive its full certified amount for the current calendar year.

(e) The ~~auditor of~~ state **comptroller** shall disburse the certified amount to the commission in equal semiannual installments on May 31 and November 30 of each year.

(f) Money in the fund may be pledged by the commission to the following purposes:

(1) To pay debt service on the bonds issued under section 14 of this chapter.

(2) To pay lease rentals under section 14 of this chapter.

(3) To establish and maintain a debt service reserve established by the commission or by a lessor that provides local public improvements to the commission.

(g) When money in the fund is sufficient when combined with other sources of payment to pay all outstanding principal and interest or lease rentals to the date on which the obligations can be redeemed on obligations of the commission for a local public improvement in the county, no additional incremental income tax for that project shall be deposited in the fund and covered local income taxes shall be distributed as provided in IC 6-3.6-9.

SECTION 551. IC 36-7-31-20, AS AMENDED BY P.L.182-2009(ss), SECTION 418, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 20. All distributions from the professional sports development area fund or the sports and convention facilities operating fund for the county shall be made by

warrants issued by the ~~auditor of~~ state **comptroller** to the treasurer of state ordering those payments to the capital improvement board.

SECTION 552. IC 36-7-31.3-18 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 18. All distributions from the professional sports and convention development area fund for the county shall be made by warrants issued by the ~~auditor of~~ state **comptroller** to the treasurer of state ordering those payments to the county treasurer.

SECTION 553. IC 36-7-31.5-13, AS ADDED BY P.L.109-2019, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 13. The ~~auditor of~~ state **comptroller,** in cooperation with the department, shall notify the county auditor of the amount of taxes to be distributed to the capital improvement board.

SECTION 554. IC 36-7-31.5-14, AS ADDED BY P.L.109-2019, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 14. All distributions from the additional professional sports development area fund for the county shall be made by warrants issued by the ~~auditor of~~ state **comptroller** to the treasurer of state ordering those payments to the capital improvement board.

SECTION 555. IC 36-7-40-4, AS ADDED BY P.L.201-2023, SECTION 279, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. (a) The legislative body of a city may adopt an ordinance establishing a special assessment district known as the economic enhancement district. The adopting ordinance must contain: ~~the following:~~

(1) the boundaries of the proposed economic enhancement district, which may not exceed the boundaries of the Mile Square area of the city;

(2) a finding that the proposed economic enhancement projects will provide special benefits to all property owners of the economic enhancement district;

(3) the formula to be used for the assessment of benefits as provided in section 6 of this chapter; and

(4) an expiration date of the economic enhancement district, which, subject to subsection (b), may not be later than ten (10) years from the date of the adoption of the ordinance.

The adopting ordinance must establish an economic enhancement district board.

(b) Notwithstanding subsection (a), the termination of the ~~downtown recovery~~ **economic enhancement** district may be extended for a period of ten (10) additional years if the legislative body adopts an ordinance and the general assembly enacts legislation to extend the life of the

economic enhancement district.

SECTION 556. IC 36-7-40-9, AS ADDED BY P.L.201-2023, SECTION 279, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9. The board may enter into lease or contractual agreements, or both, with governmental, not-for-profit, or other private entities for the purpose of carrying out ~~recovery~~ **economic enhancement** projects.

SECTION 557. IC 36-7.5-4-2, AS AMENDED BY P.L.104-2022, SECTION 199, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. (a) Except as provided in subsections (b) and (d), the fiscal officer of each city and county described in IC 36-7.5-2-3(b) shall each transfer three million five hundred thousand dollars ($3,500,000) each year to the development authority for deposit in the development authority revenue fund established under section 1 of this chapter. However, if Porter County ceases to be a member of the development authority and two (2) or more municipalities in the county have become members of the development authority as authorized by IC 36-7.5-2-3(h), the transfer of the local income tax revenue that is dedicated to economic development purposes that is required to be transferred under IC 6-3.6-11-6 is the contribution of the municipalities in the county that have become members of the development authority.

(b) This subsection applies only if:

(1) the fiscal body of the county described in IC 36-7.5-2-3(d) has adopted an ordinance under IC 36-7.5-2-3(d) providing that the county is joining the development authority;

(2) the fiscal body of the city described in IC 36-7.5-2-3(d) has adopted an ordinance under IC 36-7.5-2-3(d) providing that the city is joining the development authority; and

(3) the county described in IC 36-7.5-2-3(d) is an eligible county participating in the development authority.

The fiscal officer of the county described in IC 36-7.5-2-3(d) shall transfer two million six hundred twenty-five thousand dollars ($2,625,000) each year to the development authority for deposit in the development authority revenue fund established under section 1 of this chapter. The fiscal officer of the city described in IC 36-7.5-2-3(d) shall transfer eight hundred seventy-five thousand dollars ($875,000) each year to the development authority for deposit in the development authority revenue fund established under section 1 of this chapter.

(c) This subsection does not apply to Lake County, Hammond, Gary, or East Chicago. The following apply to the remaining transfers required by subsections (a) and (b):

(1) Except for transfers of money described in subdivision (4)(D), the transfers shall be made without appropriation by the city or county fiscal body or approval by any other entity.

(2) Except as provided in subdivision (3), each fiscal officer shall transfer eight hundred seventy-five thousand dollars ($875,000) to the development authority revenue fund before the last business day of January, April, July, and October of each year. Food and beverage tax revenue deposited in the fund under IC 6-9-36-8 is in addition to the transfers required by this section.

(3) The fiscal officer of the county described in IC 36-7.5-2-3(d) shall transfer six hundred fifty-six thousand two hundred fifty dollars ($656,250) to the development authority revenue fund before the last business day of January, April, July, and October of each year. The county is not required to make any payments or transfers to the development authority covering any time before January 1, 2017. The fiscal officer of a city described in IC 36-7.5-2-3(d) shall transfer two hundred eighteen thousand seven hundred fifty dollars ($218,750) to the development authority revenue fund before the last business day of January, April, July, and October of each year. The city is not required to make any payments or transfers to the development authority covering any time before January 1, 2017.

(4) The transfers shall be made from one (1) or more of the following:

(A) Riverboat admissions tax revenue received by the city or county, riverboat wagering tax revenue received by the city or county, or riverboat incentive payments received from a riverboat licensee by the city or county.

(B) Any local income tax revenue that is dedicated to economic development purposes under IC 6-3.6-6 and received under IC 6-3.6-9 by the city or county.

(C) Any other local revenue other than property tax revenue received by the city or county.

(D) In the case of a county described in IC 36-7.5-2-3(d) or a city described in IC 36-7.5-2-3(d), any money from the major moves construction fund that is distributed to the county or city under IC 8-14-16.

(d) This subsection applies only to Lake County, Hammond, Gary, and East Chicago. The obligations of each city and the county under subsection (a) are satisfied by the distributions made by the ~~auditor of~~ state **comptroller** on behalf of each unit under IC 4-33-12-8 and IC 4-33-13-5(i). However, if the total amount distributed under IC 4-33

on behalf of a unit with respect to a particular state fiscal year is less than the amount required by subsection (a), the fiscal officer of the unit shall transfer the amount of the shortfall to the authority from any source of revenue available to the unit other than property taxes. The ~~auditor of~~ state **comptroller** shall certify the amount of any shortfall to the fiscal officer of the unit after making the distribution required by IC 4-33-13-5(i) on behalf of the unit with respect to a particular state fiscal year.

(e) A transfer made on behalf of a county, city, or town under this section after December 31, 2018:

(1) is considered to be a payment for services provided to residents by a rail project as those services are rendered; and

(2) does not impair any pledge of revenues under this article because a pledge by the development authority of transferred revenue under this section to the payment of bonds, leases, or obligations under this article or IC 5-1.3:

(A) constitutes the obligations of the northwest Indiana regional development authority; and

(B) does not constitute an indebtedness of a county, city, or town described in this section or of the state within the meaning or application of any constitutional or statutory provision or limitation.

(f) Neither the transfer of revenue as provided in this section nor the pledge of revenue transferred under this section is an impairment of contract within the meaning or application of any constitutional provision or limitation because of the following:

(1) The statutes governing local taxes, including the transferred revenue, have been the subject of legislation annually since 1973, and during that time the statutes have been revised, amended, expanded, limited, and recodified dozens of times.

(2) Owners of bonds, leases, or other obligations to which local tax revenues have been pledged recognize that the regulation of local taxes has been extensive and consistent.

(3) All bonds, leases, or other obligations, due to their essential contractual nature, are subject to relevant state and federal law that is enacted after the date of a contract.

(4) The state of Indiana has a legitimate interest in assisting the development authority in financing rail projects.

(g) All proceedings had and actions described in this section are valid pledges under IC 5-1-14-4 as of the date of those proceedings or actions and are hereby legalized and declared valid if taken before March 15, 2018.

SECTION 558. IC 36-7.5-4.5-28, AS AMENDED BY P.L.236-2023, SECTION 196, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 28. (a) Not later than November 30 of the year following the establishment of a district under this chapter, or November 30, 2024, whichever is later, the department shall determine the following for that district:

(1) The state income tax base period amount.

(2) The gross retail tax base period amount.

(3) The local income tax base period amount.

(b) Before December 1 of each year, beginning in the year two (2) years following the establishment of the district under this chapter, the department shall determine the following for each district for the preceding calendar year:

(1) The state income tax increment revenue.

(2) The gross retail tax increment revenue.

(3) The local income tax increment revenue.

(c) The department shall notify the budget agency and the development authority of each base period amount and annually each increment revenue amount.

(d) Before December 15 of each calendar year, the department shall determine and certify to the Indiana finance authority and the development authority the following:

(1) The state income tax increment revenue.

(2) The gross retail tax increment revenue.

(3) The local income tax increment revenue for each district.

(4) The extent to which the sum of the state income tax increment revenue and gross retail tax increment revenue certified under this subsection for all districts exceeds the sum of the amounts previously appropriated by the general assembly to the development authority for rail projects (including any amounts appropriated for debt service payments made by the Indiana finance authority for a rail project).

(e) Beginning in the following calendar year, the ~~auditor of~~ state **comptroller** shall distribute from a district's account within the local income tax increment fund to the development authority or redevelopment commission, in the case of a district located in a cash participant county, on or before March 1, the lesser of:

(1) the amount of local income tax increment revenue specified by the development authority or redevelopment commission; or

(2) the certified local income tax increment revenue amount for that district.

(f) The development authority or redevelopment commission shall

deposit the local income tax increment revenue it receives in the appropriate district account in the south shore improvement and development fund.

(g) Notwithstanding subsection (a), if the department determines that an amount determined under section 7, 8, 9, 10, 13, or 14 of this chapter is in error, the department shall redetermine any erroneous amounts and notify the budget agency and development authority of any redetermination. If the department determines that the redetermination of an amount affects incremental tax amounts determined under subsection (b), the department shall recompute the incremental tax amounts and make any necessary adjustments to distributions or computations to reflect any redetermination.

(h) A municipality that includes more than one (1) transit development district may share its increment revenue among the transit development districts upon approval of the legislative body of the municipality.

SECTION 559. IC 36-8-8-6, AS AMENDED BY P.L.103-2021, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) Each employer shall annually on March 31, June 30, September 30, and December 31, for the calendar quarters ending on those dates, or an alternate date established by the rules of the system board, pay into the 1977 fund an amount determined by the system board:

(1) for administration expenses; and

(2) sufficient to maintain level cost funding during the period of employment on an actuarial basis for members hired after April 30, 1977.

(b) After December 31, 2011, each employer shall submit the payments required by subsection (a) by electronic funds transfer.

(c) After June 30, 2021, an employer must provide to the system board any reports or records requested by the system board. The requested reports or records must be provided to the system board:

(1) not more than thirty (30) days after the end of the calendar quarter, if applicable; or

(2) by an alternate due date established by the rules of the system board.

The reports or records requested by the system board must be provided through a secure connection over the Internet or through other electronic means specified by the system board.

(d) If the employer does not provide the reports or records specified in subsection (c), the system board may fine the employer or department one hundred dollars ($100) for each day that the reports or

records are late, to be withheld under subsection (e).

(e) If an employer fails to make the payments or provide the reports and membership records as required by subsection (a) or (c) or fails to send the fund members' contributions required by section 8(a) of this chapter, the amount payable, on request of the system board, may be withheld by the ~~auditor of~~ state **comptroller** from money payable to the employer and transferred to the fund. In the alternative, the amount payable may be recovered in the circuit or superior court of the county in which the employer is located, in an action by the state on the relation of the system board, prosecuted by the attorney general.

(f) In addition to the right of recovery in subsection (e), an alleged failure of an employer to make the payments required by subsection (a) may be examined by the state board of accounts under IC 5-11-1 or by the Indiana public retirement system as necessary to confirm compliance with subsection (a).

SECTION 560. IC 36-8-16.7-27, AS ADDED BY P.L.132-2012, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 27. (a) The board may do the following to implement this chapter:

(1) Sue and be sued.

(2) Adopt and alter an official seal.

(3) Adopt and enforce bylaws and rules for:

(A) the conduct of board business; and

(B) the use of board services and facilities.

(4) Subject to subsection (c), acquire, hold, use, and otherwise dispose of the board's income, revenues, funds, and money.

(5) Subject to subsections (b) and (c), enter into contracts, including contracts:

(A) for professional services;

(B) for purchase of supplies or services; and

(C) to acquire office space.

(6) Subject to subsection (c), hire staff.

(7) Adopt rules under IC 4-22-2 to implement this chapter.

(8) Develop, maintain, and update a statewide 911 plan.

(9) Subject to subsection (c), administer the statewide 911 fund established by section 29 of this chapter.

(10) Administer and distribute the statewide 911 fee in accordance with section 37 of this chapter.

(11) Subject to subsection (c), administer statewide 911 grants in accordance with state and federal guidelines.

(12) Obtain from each PSAP operating statistics and other performance measurements, including call statistics by category

and emergency medical dispatching (EMD) certifications.

(13) Take other necessary or convenient actions to implement this chapter that are not inconsistent with Indiana law.

(b) A contract for the purchase of communications service or equipment by the board must be awarded through an invitation for bids or a request for proposals as described in IC 5-22. The board shall enter into a cooperative agreement with the Indiana department of administration for the department to administer the board's purchases under this chapter using the department's purchasing agents.

(c) The board shall be considered a state agency for purposes of IC 5-14-3.5. Subject to IC 5-14-3.5-4, the following shall be posted to the Indiana transparency ~~Internet web site~~ **website** in accordance with IC 5-14-3.5-2:

(1) Expenditures by the board, including expenditures for contracts, grants, and leases.

(2) The balance of the statewide 911 fund established by section 29 of this chapter.

(3) A listing of the board's real and personal property that has a value of more than twenty thousand dollars ($20,000).

The board shall cooperate with and provide information to the ~~auditor of~~ state **comptroller** as required by IC 5-14-3.5-8.

SECTION 561. [EFFECTIVE UPON PASSAGE] **(a) This act may be referred to as the "technical corrections bill of the 2024 general assembly".**

(b) The phrase "technical corrections bill of the 2024 general assembly" may be used in the lead-in line of a SECTION of an act other than this act to identify provisions added, amended, or repealed by this act that are also amended or repealed in the other act.

(c) This SECTION expires December 31, 2024.

SECTION 562. [EFFECTIVE UPON PASSAGE] **(a) This SECTION applies to publication of the following:**

(1) A provision of the Indiana Code that is:

(A) added or amended by this act; and

(B) repealed by another act without recognizing the existence of the amendment made by this act by an appropriate reference in the lead-in line of the SECTION of the other act repealing the same provision of the Indiana Code.

(2) A provision of the Indiana Code that is:

(A) amended by this act; and

(B) amended by another act without recognizing the

existence of the amendment made by this act by an appropriate reference in the lead-in line of the SECTION of the other act amending the same provision of the Indiana Code.

(b) As used in this SECTION, "other act" refers to an act enacted in the 2024 session of the general assembly other than this act. "Another act" has a corresponding meaning.

(c) Except as provided in subsections (d) and (e), a provision repealed by another act shall be considered repealed, regardless of whether there is a difference in the effective date of the provision added or amended by this act and the provision repealed by the other act. Except as provided in subsection (d), the lawful compilers of the Indiana Code, in publishing the affected Indiana Code provision, shall publish only the version of the Indiana Code provision that is repealed by the other act. The history line for an Indiana Code provision that is repealed by the other act must reference that act.

(d) This subsection applies if a provision described in subsection (a) that is added or amended by this act takes effect before the corresponding provision repeal in the other act. The lawful compilers of the Indiana Code, in publishing the provision added or amended in this act, shall publish that version of the provision and note that the provision is effective until the effective date of the corresponding provision repeal in the other act. On and after the effective date of the corresponding provision repeal in the other act, the provision repealed by the other act shall be considered repealed, regardless of whether there is a difference in the effective date of the provision added or amended by this act and the provision repealed by the other act. The lawful compilers of the Indiana Code, in publishing the affected Indiana Code provision, shall publish the version of the Indiana Code provision that is repealed by the other act, and shall note that this version of the provision is effective on the effective date of the repealed provision of the other act.

(e) If, during the same year, two (2) or more other acts repeal the same Indiana Code provision as the Indiana Code provision added or amended by this act, the lawful compilers of the Indiana Code, in publishing the Indiana Code provision, shall follow the principles set forth in this SECTION.

(f) Except as provided in subsections (g) and (h), a provision amended by another act that includes all amendments made to the provision by this act shall be published in the Indiana Code only in

the version of the provision amended by the other act. The history line for an Indiana Code provision that is amended by the other act must reference that act.

(g) This subsection applies if a provision in this act described in subsection (f) takes effect before the corresponding provision in the other act. The lawful compilers of the Indiana Code, in publishing the provision amended in this act, shall publish this version of the provision and note that the provision is effective until the effective date of the corresponding provision in the other act. The lawful compilers of the Indiana Code, in publishing the corresponding provision in the other act, shall publish that version of the provision and note that the provision is effective on and after the effective date of the provision in the other act.

(h) If, during the same year, two (2) or more other acts amend the same Indiana Code provision as the Indiana Code provision amended by this act, the lawful compilers of the Indiana Code, in publishing the Indiana Code provision, shall follow the principles set forth in this SECTION.

(i) This SECTION expires December 31, 2024.

SECTION 563. **An emergency is declared for this act.**

President of the Senate

President Pro Tempore

Speaker of the House of Representatives

Governor of the State of Indiana

Date: _____ Time: _____