
PRELIMINARY DRAFT
No. 4539
Amendment to Unknown Bill
PREPARED BY
LEGISLATIVE SERVICES AGENCY
2022 GENERAL ASSEMBLY

DIGEST

Citations Affected: IC 4-10-18-10; IC 4-33-13-5; IC 5-2-1-9; IC 5-10-13-2; IC 6-1.1; IC 6-3; IC 8-23-20-25.6; IC 16-19-3-27.5; IC 16-41-25-1; IC 20-28-9-1.5; IC 20-30-2-4; IC 25-22.5-1-1.1; IC 32-22-3-4; IC 33-24-6-3; IC 33-34-8-1; IC 34-18-3; IC 34-26-5-10; IC 34-30.

Synopsis: Conflict resolution and technical corrections. Resolves conflicts occurring in the following: (1) SEA 37-2022 and HEA 1075-2022. (2) SEA 37-2022 and SEA 382-2022. (3) SEA 294-2022 and HEA 1296-2022. (4) HEA 1174-2022 and HEA 1314-2022. (5) SEA 119-2022 and HEA 1260-2022. (6) SEA 382-2022 and HEA 1251-2022. (7) SEA 382-2022 and HEA 1002-2022. (8) HEA 1169-2022 and HEA 1245-2022. (9) SEA 37-2022 and HEA 1245-2022. (10) SEA 356-2022 and HEA 1251-2022. (11) SEA 290-2022 and HEA 1093-2022. (12) SEA 80-2022 and HEA 1300-2022. (13) SEA 149-2022 and HEA 1260-2022. Makes technical corrections in various enrolled acts as follows: (1) Removes extraneous provisions inadvertently left in HEA 1262-2022 and HEA 1137-2022. (2) Corrects the name of the International Chiropractors Association in a provision added by SEA 239-2022. (3) Inserts a phrase inadvertently
(Continued next page)

Effective: March 13, 2020 (retroactive); March 18, 2022 (retroactive); March 21, 2022 (retroactive); April 1, 2022 (retroactive); July 1, 2022; January 1, 2023; July 1, 2023.



Digest Continued

omitted from SEA 388-2022. (4) Corrects cross references in HEA 1003-2022. Provides that a statute added by HEA 1260-2022 applies to property tax assessment appeals filed after March 20, 2022. (Current law applies the new statute to appeals filed after the effective date, which turned out to be March 21, 2022.) Specifies that certain statutes repealed by HEA 1260-2022 apply to property tax assessment appeals filed before March 21, 2022. Specifies the general assembly's intent regarding IC 34-30-2 and conflicts occurring in SEA 5-2022, SEA 80-2022, and HEA 1260-2022.



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

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

1 SECTION 1. IC 4-10-18-10, AS AMENDED BY P.L.104-2022,
2 SECTION 7, AND AS AMENDED BY P.L.114-2022, SECTION 5, IS
3 CORRECTED AND AMENDED TO READ AS FOLLOWS
4 [EFFECTIVE JULY 1, 2022]: Sec. 10. (a) The state board of finance
5 may lend money from the fund to entities listed in subsections (e)
6 through (k) for the purposes specified in those subsections.

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

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

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

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

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

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

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

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

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



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

12 (e) A loan under this section may be made to a city located in a
 13 county having a population of more than ~~twenty-five thousand (25,000)~~
 14 ~~but less than twenty-five thousand eight hundred (25,800)~~ *twenty-six*
 15 *thousand four hundred seventy (26,470)* and less than *twenty-seven*
 16 *thousand (27,000)* for the city's waterworks facility. The amount of the
 17 loan may not exceed one million six hundred thousand dollars
 18 (\$1,600,000).

19 (f) *As used in this subsection, "corridor" means the strip of land in*
 20 *Indiana abutting Lake Michigan and the tributaries of Lake Michigan.*
 21 A loan under this section may be made to a city the territory of which
 22 is included in part within the Lake Michigan corridor ~~(as defined in~~
 23 ~~IC 14-13-3-2, before its repeal)~~ for a marina development project. ~~As~~
 24 ~~a part of its application under subsection (b), the city must include the~~
 25 ~~following:~~

26 *(1) Written approval by the Lake Michigan marina development*
 27 *commission of the project to be funded by the loan proceeds.*

28 *(2) A written determination by the commission of the amount*
 29 *needed by the city, for the project and of the amount of the*
 30 *maximum loan amount under this subsection that should be lent*
 31 *to the city.*

32 The maximum amount of loans available for all cities that are eligible
 33 for a loan under this subsection is eight million six hundred thousand
 34 dollars (\$8,600,000).

35 (g) A loan under this section may be made to a county having a
 36 population of more than ~~one hundred seventy-five thousand (175,000)~~
 37 ~~but less than one hundred eighty-five thousand (185,000)~~ *one hundred*
 38 *eighty thousand (180,000)* and less than *one hundred eighty-five*
 39 *thousand (185,000)* for use by the airport authority in the county for the
 40 construction of runways. The amount of the loan may not exceed seven
 41 million dollars (\$7,000,000). The county may lend the proceeds of its
 42 loan to an airport authority for the public purpose of fostering
 43 economic growth in the county.

44 (h) A loan under this section may be made to a city having a
 45 population of more than ~~sixty thousand (60,000)~~ ~~but less than sixty-five~~
 46 ~~thousand (65,000)~~ *fifty-eight thousand (58,000)* and less than *fifty-nine*



1 *thousand (59,000)* for the construction of parking facilities. The
 2 amount of the loan may not exceed three million dollars (\$3,000,000).

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

9 (j) A loan under this section may be made to a county having a
 10 population of more than *thirteen thousand (13,000) but less than*
 11 *fourteen thousand (14,000) twelve thousand five hundred (12,500) and*
 12 *less than thirteen thousand (13,000)* for extension of airport runways.
 13 The amount of the loan may not exceed three hundred thousand dollars
 14 (\$300,000).

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

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

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

29 SECTION 2. IC 4-33-13-5, AS AMENDED BY P.L.137-2022,
 30 SECTION 7, AND AS AMENDED BY P.L.104-2022, SECTION 9, IS
 31 CORRECTED AND AMENDED TO READ AS FOLLOWS
 32 [EFFECTIVE APRIL 1, 2022 (RETROACTIVE)]: Sec. 5. (a) This
 33 subsection does not apply to tax revenue remitted by an operating agent
 34 operating a riverboat in a historic hotel district. After funds are
 35 appropriated under section 4 of this chapter, each month the auditor of
 36 state shall distribute the tax revenue deposited in the state gaming fund
 37 under this chapter to the following:

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

40 (A) Before July 1, 2021, the first thirty-three million dollars
 41 (\$33,000,000) of tax revenues collected under this chapter
 42 shall be set aside for revenue sharing under subsection (d).

43 (B) After June 30, 2021, if the total adjusted gross receipts
 44 received by licensees from gambling games authorized under
 45 this article during the preceding state fiscal year is equal to or
 46 greater than the total adjusted gross receipts received by



1 licensees from gambling games authorized under this article
 2 during the state fiscal year ending June 30, 2020, the first
 3 thirty-three million dollars (\$33,000,000) of tax revenues
 4 collected under this chapter shall be set aside for revenue
 5 sharing under subsection (d).

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

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

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

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

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

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

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

28 (ii) a city located in *a county having a population of more*
 29 *than four hundred thousand (400,000) and less than seven*
 30 *hundred thousand (700,000); Lake County; or*

31 (iii) Terre Haute; or

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

35 (A) or whose home dock is not in a city described in clause
 36 (A).

37 (3) The remainder of the tax revenue remitted by each licensed
 38 owner shall be paid to the state general fund. In each state fiscal
 39 year, the auditor of state shall make the transfer required by this
 40 subdivision *not later than the last business day of the month in*
 41 *which the tax revenue is remitted to the state on or before the*
 42 *fifteenth day of the month based on revenue received during the*
 43 *preceding month for deposit in the state gaming fund. However,*
 44 *if tax revenue is received by the state on the last business day in*
 45 *a month, Specifically, the auditor of state may transfer the tax*
 46 *revenue received by the state in a month to the state general fund*



- 1 in the immediately following month *according to this subdivision.*
- 2 (b) This subsection applies only to tax revenue remitted by an
- 3 operating agent operating a riverboat in a historic hotel district after
- 4 June 30, 2019. After funds are appropriated under section 4 of this
- 5 chapter, each month the auditor of state shall distribute the tax revenue
- 6 remitted by the operating agent under this chapter as follows:
- 7 (1) For state fiscal years beginning after June 30, 2019, but
- 8 ending before July 1, 2021, fifty-six and five-tenths percent
- 9 (56.5%) shall be paid to the state general fund.
- 10 (2) For state fiscal years beginning after June 30, 2021, fifty-six
- 11 and five-tenths percent (56.5%) shall be paid as follows:
- 12 (A) Sixty-six and four-tenths percent (66.4%) shall be paid to
- 13 the state general fund.
- 14 (B) Thirty-three and six-tenths percent (33.6%) shall be paid
- 15 to the West Baden Springs historic hotel preservation and
- 16 maintenance fund established by IC 36-7-11.5-11(b).
- 17 However, if:
- 18 (i) at any time the balance in that fund exceeds twenty-five
- 19 million dollars (\$25,000,000); or
- 20 (ii) in any part of a state fiscal year in which the operating
- 21 agent has received at least one hundred million dollars
- 22 (\$100,000,000) of adjusted gross receipts;
- 23 the amount described in this clause shall be paid to the state
- 24 general fund for the remainder of the state fiscal year.
- 25 (3) Forty-three and five-tenths percent (43.5%) shall be paid as
- 26 follows:
- 27 (A) Twenty-two and four-tenths percent (22.4%) shall be paid
- 28 as follows:
- 29 (i) Fifty percent (50%) to the fiscal officer of the town of
- 30 French Lick.
- 31 (ii) Fifty percent (50%) to the fiscal officer of the town of
- 32 West Baden Springs.
- 33 (B) Fourteen and eight-tenths percent (14.8%) shall be paid to
- 34 the county treasurer of Orange County for distribution among
- 35 the school corporations in the county. The governing bodies
- 36 for the school corporations in the county shall provide a
- 37 formula for the distribution of the money received under this
- 38 clause among the school corporations by joint resolution
- 39 adopted by the governing body of each of the school
- 40 corporations in the county. Money received by a school
- 41 corporation under this clause must be used to improve the
- 42 educational attainment of students enrolled in the school
- 43 corporation receiving the money. Not later than the first
- 44 regular meeting in the school year of a governing body of a
- 45 school corporation receiving a distribution under this clause,
- 46 the superintendent of the school corporation shall submit to



- 1 the governing body a report describing the purposes for which
2 the receipts under this clause were used and the improvements
3 in educational attainment realized through the use of the
4 money. The report is a public record.
- 5 (C) Thirteen and one-tenth percent (13.1%) shall be paid to the
6 county treasurer of Orange County.
- 7 (D) Five and three-tenths percent (5.3%) shall be distributed
8 quarterly to the county treasurer of Dubois County for
9 appropriation by the county fiscal body after receiving a
10 recommendation from the county executive. The county fiscal
11 body for the receiving county shall provide for the distribution
12 of the money received under this clause to one (1) or more
13 taxing units (as defined in IC 6-1.1-1-21) in the county under
14 a formula established by the county fiscal body after receiving
15 a recommendation from the county executive.
- 16 (E) Five and three-tenths percent (5.3%) shall be distributed
17 quarterly to the county treasurer of Crawford County for
18 appropriation by the county fiscal body after receiving a
19 recommendation from the county executive. The county fiscal
20 body for the receiving county shall provide for the distribution
21 of the money received under this clause to one (1) or more
22 taxing units (as defined in IC 6-1.1-1-21) in the county under
23 a formula established by the county fiscal body after receiving
24 a recommendation from the county executive.
- 25 (F) Six and thirty-five hundredths percent (6.35%) shall be
26 paid to the fiscal officer of the town of Paoli.
- 27 (G) Six and thirty-five hundredths percent (6.35%) shall be
28 paid to the fiscal officer of the town of Orleans.
- 29 (H) Twenty-six and four-tenths percent (26.4%) shall be paid
30 to the Indiana economic development corporation established
31 by IC 5-28-3-1 for transfer as follows:
- 32 (i) Beginning after December 31, 2017, ten percent (10%)
33 of the amount transferred under this clause in each calendar
34 year shall be transferred to the South Central Indiana
35 Regional Economic Development Corporation or a
36 successor entity or partnership for economic development
37 for the purpose of recruiting new business to Orange County
38 as well as promoting the retention and expansion of existing
39 businesses in Orange County.
- 40 (ii) The remainder of the amount transferred under this
41 clause in each calendar year shall be transferred to Radius
42 Indiana or a successor regional entity or partnership for the
43 development and implementation of a regional economic
44 development strategy to assist the residents of Orange
45 County and the counties contiguous to Orange County in
46 improving their quality of life and to help promote



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

17 (c) This subsection does not apply to tax revenue remitted by an
 18 inland casino operating in Vigo County. For each city and county
 19 receiving money under subsection (a)(2), the auditor of state shall
 20 determine the total amount of money paid by the auditor of state to the
 21 city or county during the state fiscal year 2002. The amount determined
 22 is the base year revenue for the city or county. The auditor of state shall
 23 certify the base year revenue determined under this subsection to the
 24 city or county. The total amount of money distributed to a city or
 25 county under this section during a state fiscal year may not exceed the
 26 entity's base year revenue. For each state fiscal year, the auditor of state
 27 shall pay that part of the riverboat wagering taxes that:

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

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

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

- 40 (1) To each city located in the county according to the ratio the
 41 city's population bears to the total population of the county.
 42 (2) To each town located in the county according to the ratio the
 43 town's population bears to the total population of the county.
 44 (3) After the distributions required in subdivisions (1) and (2) are
 45 made, the remainder shall be retained by the county.

46 (e) Money received by a city, town, or county under subsection (d)



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



1 made, the remainder shall be paid in equal amounts to the
2 consolidated city and the county.

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

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

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

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

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

24 (B) the result of:

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

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

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

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

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

46 (2) the difference, if any, between:



- 1 (A) three million five hundred thousand dollars (\$3,500,000);
 2 minus
 3 (B) the amount of admissions taxes constructively received by
 4 the unit in the previous state fiscal year.

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

- 9 (j) Money distributed to a political subdivision under subsection (b):
 10 (1) must be paid to the fiscal officer of the political subdivision
 11 and may be deposited in the political subdivision's general fund
 12 (in the case of a school corporation, the school corporation may
 13 deposit the money into either the education fund (IC 20-40-2) or
 14 the operations fund (IC 20-40-18)) or riverboat fund established
 15 under IC 36-1-8-9, or both;
 16 (2) may not be used to reduce the maximum levy under
 17 IC 6-1.1-18.5 of a county, city, or town or the maximum tax rate
 18 of a school corporation, but, except as provided in subsection
 19 (b)(3)(B), may be used at the discretion of the political
 20 subdivision to reduce the property tax levy of the county, city, or
 21 town for a particular year;
 22 (3) except as provided in subsection (b)(3)(B), may be used for
 23 any legal or corporate purpose of the political subdivision,
 24 including the pledge of money to bonds, leases, or other
 25 obligations under IC 5-1-14-4; and
 26 (4) is considered miscellaneous revenue.

27 Money distributed under subsection (b)(3)(B) must be used for the
 28 purposes specified in subsection (b)(3)(B).

29 (k) After June 30, 2020, the amount of wagering taxes that would
 30 otherwise be distributed to South Bend under subsection (d) shall be
 31 deposited as being received from all riverboats whose supplemental
 32 wagering tax, as calculated under IC 4-33-12-1.5(b), is over three and
 33 five-tenths percent (3.5%). The amount deposited under this
 34 subsection, in each riverboat's account, is proportionate to the
 35 supplemental wagering tax received from that riverboat under
 36 IC 4-33-12-1.5 in the month of July. The amount deposited under this
 37 subsection must be distributed in the same manner as the supplemental
 38 wagering tax collected under IC 4-33-12-1.5. This subsection expires
 39 June 30, 2021.

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

43 SECTION 3. IC 5-2-1-9, AS AMENDED BY P.L.21-2022,
 44 SECTION 4, AND AS AMENDED BY P.L.175-2022, SECTION 1, IS
 45 CORRECTED AND AMENDED TO READ AS FOLLOWS
 46 [EFFECTIVE JULY 1, 2022]: Sec. 9. (a) The board shall adopt in



1 accordance with IC 4-22-2 all necessary rules to carry out the
 2 provisions of this chapter. The rules, which shall be adopted only after
 3 necessary and proper investigation and inquiry by the board, shall
 4 include the establishment of the following:

5 *(1) A consistent and uniform statewide deadly force policy and*
 6 *training program, that is consistent with state and federal law.*

7 *Upon adoption by the law enforcement training board, the policy*
 8 *and training program must be implemented, without modification,*
 9 *by all Indiana law enforcement agencies, offices, or departments.*

10 *(2) A consistent and uniform statewide defensive tactics policy*
 11 *and training program, that is consistent with state and federal*
 12 *law. Upon adoption by the law enforcement training board, the*
 13 *policy and training program must be implemented, without*
 14 *modification, by all Indiana law enforcement agencies, offices, or*
 15 *departments.*

16 *(3) A uniform statewide minimum standard for vehicle pursuits*
 17 *consistent with state and federal law.*

18 ~~(4)~~ (4) Minimum standards of physical, educational, mental, and
 19 moral fitness which shall govern the acceptance of any person for
 20 training by any law enforcement training school or academy
 21 meeting or exceeding the minimum standards established
 22 pursuant to this chapter.

23 ~~(5)~~ (5) Minimum standards for law enforcement training schools
 24 administered by towns, cities, counties, law enforcement training
 25 centers, agencies, or departments of the state.

26 ~~(6)~~ (6) Minimum standards for courses of study, attendance
 27 requirements, equipment, and facilities for approved town, city,
 28 county, and state law enforcement officer, police reserve officer,
 29 and conservation reserve officer training schools.

30 ~~(7)~~ (7) Minimum standards for a course of study on cultural
 31 diversity awareness, including training on the U nonimmigrant
 32 visa created through the federal Victims of Trafficking and
 33 Violence Protection Act of 2000 (P.L. 106-386) that must be
 34 required for each person accepted for training at a law
 35 enforcement training school or academy. Cultural diversity
 36 awareness study must include an understanding of cultural issues
 37 related to race, religion, gender, age, domestic violence, national
 38 origin, and physical and mental disabilities.

39 ~~(8)~~ (8) Minimum qualifications for instructors at approved law
 40 enforcement training schools.

41 ~~(9)~~ (9) Minimum basic training requirements which law
 42 enforcement officers appointed to probationary terms shall
 43 complete before being eligible for continued or permanent
 44 employment.

45 ~~(10)~~ (10) Minimum basic training requirements which law
 46 enforcement officers appointed on other than a permanent basis



- 1 shall complete in order to be eligible for continued employment
 2 or permanent appointment.
- 3 ~~(8)~~ (11) Minimum basic training requirements which law
 4 enforcement officers appointed on a permanent basis shall
 5 complete in order to be eligible for continued employment.
- 6 ~~(9)~~ (12) Minimum basic training requirements for each person
 7 accepted for training at a law enforcement training school or
 8 academy that include six (6) hours of training in interacting with:
 9 (A) persons with autism, mental illness, addictive disorders,
 10 intellectual disabilities, and developmental disabilities;
 11 (B) missing endangered adults (as defined in IC 12-7-2-131.3);
 12 and
 13 (C) persons with Alzheimer's disease or related senile
 14 dementia;
- 15 to be provided by persons approved by the secretary of family and
 16 social services and the board. The training must include an
 17 overview of the crisis intervention teams.
- 18 ~~(10)~~ (13) Minimum standards for a course of study on human and
 19 sexual trafficking that must be required for each person accepted
 20 for training at a law enforcement training school or academy and
 21 for inservice training programs for law enforcement officers. The
 22 course must cover the following topics:
 23 (A) Examination of the human and sexual trafficking laws (IC
 24 35-42-3.5).
 25 (B) Identification of human and sexual trafficking.
 26 (C) Communicating with traumatized persons.
 27 (D) Therapeutically appropriate investigative techniques.
 28 (E) Collaboration with federal law enforcement officials.
 29 (F) Rights of and protections afforded to victims.
 30 (G) Providing documentation that satisfies the Declaration of
 31 Law Enforcement Officer for Victim of Trafficking in Persons
 32 (Form I-914, Supplement B) requirements established under
 33 federal law.
 34 (H) The availability of community resources to assist human
 35 and sexual trafficking victims.
- 36 ~~(11)~~ (14) Minimum standards for ongoing specialized, intensive,
 37 and integrative training for persons responsible for investigating
 38 sexual assault cases involving adult victims. This training must
 39 include instruction on:
 40 (A) the neurobiology of trauma;
 41 (B) trauma informed interviewing; and
 42 (C) investigative techniques.
- 43 ~~(12)~~ (15) Minimum standards for de-escalation training.
 44 De-escalation training shall be taught as a part of existing
 45 use-of-force training and not as a separate topic.
 46 (16) Minimum standards regarding best practices for crowd



1 *control, protests, and First Amendment activities.*
 2 *All statewide policies and minimum standards shall be documented in*
 3 *writing and published on the ILEA website. Any policy, standard, or*
 4 *training program implemented, adopted, or promulgated by a vote of*
 5 *the board may only subsequently be modified or rescinded by a*
 6 *two-thirds (2/3) majority vote of the board.*

7 (b) A law enforcement officer appointed after July 5, 1972, and
 8 before July 1, 1993, may not enforce the laws or ordinances of the state
 9 or any political subdivision unless the officer has, within one (1) year
 10 from the date of appointment, successfully completed the minimum
 11 basic training requirements established under this chapter by the board.
 12 If a person fails to successfully complete the basic training
 13 requirements within one (1) year from the date of employment, the
 14 officer may not perform any of the duties of a law enforcement officer
 15 involving control or direction of members of the public or exercising
 16 the power of arrest until the officer has successfully completed the
 17 training requirements. This subsection does not apply to any law
 18 enforcement officer appointed before July 6, 1972, or after June 30,
 19 1993.

20 (c) Military leave or other authorized leave of absence from law
 21 enforcement duty during the first year of employment after July 6,
 22 1972, shall toll the running of the first year, which shall be calculated
 23 by the aggregate of the time before and after the leave, for the purposes
 24 of this chapter.

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

- 28 (1) make an arrest;
- 29 (2) conduct a search or a seizure of a person or property; or
- 30 (3) carry a firearm;

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

35 (e) This subsection does not apply to:

- 36 (1) a gaming agent employed as a law enforcement officer by the
 37 Indiana gaming commission; or
- 38 (2) an:
 - 39 (A) attorney; or
 - 40 (B) investigator;

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

43 Before a law enforcement officer appointed after June 30, 1993,
 44 completes the basic training requirements, the law enforcement officer
 45 may exercise the police powers described in subsection (d) if the
 46 officer successfully completes the pre-basic course established in



1 subsection (f). Successful completion of the pre-basic course authorizes
2 a law enforcement officer to exercise the police powers described in
3 subsection (d) for one (1) year after the date the law enforcement
4 officer is appointed.

5 (f) The board shall adopt rules under IC 4-22-2 to establish a
6 pre-basic course for the purpose of training:

7 (1) law enforcement officers;

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

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

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

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

45 (h) This subsection applies only to a mandatory inservice training
46 program under subsection (g). Notwithstanding subsection (g), the



1 board may, without adopting rules under IC 4-22-2, modify the course
 2 work of a training subject matter, modify the number of hours of
 3 training required within a particular subject matter, or add a new
 4 subject matter, if the board satisfies the following requirements:

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

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

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

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

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

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

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

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

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

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

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

39 (1) Liability.

40 (2) Media relations.

41 (3) Accounting and administration.

42 (4) Discipline.

43 (5) Department policy making.

44 (6) Lawful use of force and de-escalation training.

45 (7) Department programs.

46 (8) Emergency vehicle operation.



- 1 (9) Cultural diversity.
- 2 (k) A police chief shall apply for admission to the executive training
3 program within two (2) months of the date the police chief initially
4 takes office. A police chief must successfully complete the executive
5 training program within six (6) months of the date the police chief
6 initially takes office. However, if space in the executive training
7 program is not available at a time that will allow completion of the
8 executive training program within six (6) months of the date the police
9 chief initially takes office, the police chief must successfully complete
10 the next available executive training program that is offered after the
11 police chief initially takes office.
- 12 (l) A police chief who fails to comply with subsection (k) may not
13 continue to serve as the police chief until completion of the executive
14 training program. For the purposes of this subsection and subsection
15 (k), "police chief" refers to:
- 16 (1) the police chief of any city;
17 (2) the police chief of any town having a metropolitan police
18 department; and
19 (3) the chief of a consolidated law enforcement department
20 established under IC 36-3-1-5.1.
- 21 A town marshal is not considered to be a police chief for these
22 purposes, but a town marshal may enroll in the executive training
23 program.
- 24 (m) A fire investigator in the department of homeland security
25 appointed after December 31, 1993, is required to comply with the
26 basic training standards established under this chapter.
- 27 (n) The board shall adopt rules under IC 4-22-2 to establish a
28 program to certify handgun safety courses, including courses offered
29 in the private sector, that meet standards approved by the board for
30 training probation officers in handgun safety as required by
31 ~~IC 11-13-1-3.5(3)~~. IC 11-13-1-3.5(2).
- 32 (o) The board shall adopt rules under IC 4-22-2 to establish a
33 refresher course for an officer who:
- 34 (1) is hired by an Indiana law enforcement department or agency
35 as a law enforcement officer;
36 (2) has not been employed as a law enforcement officer for:
37 (A) at least two (2) years; and
38 (B) less than six (6) years before the officer is hired under
39 subdivision (1); and
40 (3) completed at any time a basic training course certified or
41 recognized by the board before the officer is hired under
42 subdivision (1).
- 43 (p) An officer to whom subsection (o) applies must successfully
44 complete the refresher course described in subsection (o) not later than
45 six (6) months after the officer's date of hire, or the officer loses the
46 officer's powers of:



- 1 (1) arrest;
 2 (2) search; and
 3 (3) seizure.

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

- 6 (1) is appointed by an Indiana law enforcement department or
 7 agency as a reserve police officer; and
 8 (2) has not worked as a reserve police officer for at least two (2)
 9 years after:
 10 (A) completing the pre-basic course; or
 11 (B) leaving the individual's last appointment as a reserve
 12 police officer.

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

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

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

- 26 (1) is appointed as a board certified instructor of law enforcement
 27 training; and
 28 (2) has not provided law enforcement training instruction for
 29 more than one (1) year after the date the individual's instructor
 30 certification expired.

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

34 (t) This subsection applies only to a gaming agent employed as a
 35 law enforcement officer by the Indiana gaming commission. A gaming
 36 agent appointed after June 30, 2005, may exercise the police powers
 37 described in subsection (d) if:

- 38 (1) the agent successfully completes the pre-basic course
 39 established in subsection (f); and
 40 (2) the agent successfully completes any other training courses
 41 established by the Indiana gaming commission in conjunction
 42 with the board.

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



- 1 (1) the securities enforcement officer successfully completes the
 2 pre-basic course established in subsection (f); and
 3 (2) the securities enforcement officer successfully completes any
 4 other training courses established by the securities commissioner
 5 in conjunction with the board.
- 6 (v) As used in this section, "upper level policymaking position"
 7 refers to the following:
 8 (1) If the authorized size of the department or town marshal
 9 system is not more than ten (10) members, the term refers to the
 10 position held by the police chief or town marshal.
 11 (2) If the authorized size of the department or town marshal
 12 system is more than ten (10) members but less than fifty-one (51)
 13 members, the term refers to:
 14 (A) the position held by the police chief or town marshal; and
 15 (B) each position held by the members of the police
 16 department or town marshal system in the next rank and pay
 17 grade immediately below the police chief or town marshal.
 18 (3) If the authorized size of the department or town marshal
 19 system is more than fifty (50) members, the term refers to:
 20 (A) the position held by the police chief or town marshal; and
 21 (B) each position held by the members of the police
 22 department or town marshal system in the next two (2) ranks
 23 and pay grades immediately below the police chief or town
 24 marshal.
- 25 (w) This subsection applies only to a correctional police officer
 26 employed by the department of correction. A correctional police officer
 27 may exercise the police powers described in subsection (d) if:
 28 (1) the officer successfully completes the pre-basic course
 29 described in subsection (f); and
 30 (2) the officer successfully completes any other training courses
 31 established by the department of correction in conjunction with
 32 the board.
- 33 (x) This subsection applies only to the sexual assault training
 34 described in subsection ~~(a)(11)~~: (a)(14). The board shall:
 35 (1) consult with experts on the neurobiology of trauma, trauma
 36 informed interviewing, and investigative techniques in developing
 37 the sexual assault training; and
 38 (2) develop the sexual assault training and begin offering the
 39 training not later than July 1, 2022.
- 40 (y) After July 1, 2023, a law enforcement officer who regularly
 41 investigates sexual assaults involving adult victims must complete the
 42 training requirements described in subsection ~~(a)(11)~~: (a)(14) within
 43 one (1) year of being assigned to regularly investigate sexual assaults
 44 involving adult victims.
- 45 (z) A law enforcement officer who regularly investigates sexual
 46 assaults involving adult victims may complete the training



1 requirements described in subsection ~~(a)(11)~~ (a)(14) by attending a:

- 2 (1) statewide or national training; or
 3 (2) department hosted local training.

4 (aa) Notwithstanding any other provisions of this section, the board
 5 is authorized to establish certain required standards of training and
 6 procedure.

7 SECTION 4. IC 5-10-13-2, AS AMENDED BY P.L.170-2022,
 8 SECTION 1, AND AS AMENDED BY P.L.119-2022, SECTION 5, IS
 9 CORRECTED AND AMENDED TO READ AS FOLLOWS
 10 [EFFECTIVE JULY 1, 2023]: Sec. 2. As used in this chapter,
 11 "employee" means an individual who:

12 (1) is employed full time by the state or a political subdivision of
 13 the state as:

14 (A) a member of a fire department (as defined in IC 36-8-1-8);

15 (B) an emergency medical services provider (as defined in
 16 IC 16-41-10-1);

17 (C) a member of a police department (as defined in
 18 IC 36-8-1-9);

19 (D) a correctional officer (as defined in IC 5-10-10-1.5);

20 (E) a state police officer;

21 (F) a county police officer;

22 (G) a county sheriff;

23 (H) an excise police officer;

24 (I) a conservation enforcement officer;

25 (J) a town marshal;

26 (K) a deputy town marshal;

27 *(L) a department of homeland security fire investigator; ~~or~~*

28 ~~(M)~~ *(M) a member of a consolidated law enforcement*
 29 *department established under IC 36-3-1-5.1;*

30 ~~(N)~~ *(N) a county coroner; or*

31 ~~(O)~~ *(O) a deputy county coroner;*

32 (2) in the course of the individual's employment is at high risk for
 33 occupational exposure to an exposure risk disease; and

34 (3) is not employed elsewhere in a similar capacity.

35 SECTION 5. IC 6-1.1-12.1-1, AS AMENDED BY P.L.8-2022,
 36 SECTION 2, AND AS AMENDED BY P.L.174-2022, SECTION 26,
 37 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 38 [EFFECTIVE JULY 1, 2022]: Sec. 1. For purposes of this chapter:

39 (1) "Economic revitalization area" means an area which is within
 40 the corporate limits of a city, town, or county which has become
 41 undesirable for, or impossible of, normal development and
 42 occupancy because of a lack of development, cessation of growth,
 43 deterioration of improvements or character of occupancy, age,
 44 obsolescence, substandard buildings, or other factors which have
 45 impaired values or prevent a normal development of property or
 46 use of property. The term "economic revitalization area" also



- 1 includes:
- 2 (A) any area where a facility or a group of facilities that are
- 3 technologically, economically, or energy obsolete are located
- 4 and where the obsolescence may lead to a decline in
- 5 employment and tax revenues; ~~and~~
- 6 (B) a residentially distressed area, except as otherwise
- 7 provided in this chapter; *and*
- 8 *(C) an area of land classified as agricultural land for property*
- 9 *tax purposes that, as a condition of being designated an*
- 10 *economic revitalization area, will be predominately used for*
- 11 *agricultural purposes for a period specified by the designating*
- 12 *body.*
- 13 (2) "City" means any city in this state, and "town" means any town
- 14 incorporated under IC 36-5-1.
- 15 (3) "New manufacturing equipment" means tangible personal
- 16 property that a deduction applicant:
- 17 (A) installs on or before the approval deadline determined
- 18 under section 9 of this chapter, in an area that is declared an
- 19 economic revitalization area in which a deduction for tangible
- 20 personal property is allowed;
- 21 (B) uses in the direct production, manufacture, fabrication,
- 22 assembly, extraction, mining, processing, refining, or finishing
- 23 of other tangible personal property, including but not limited
- 24 to use to dispose of solid waste or hazardous waste by
- 25 converting the solid waste or hazardous waste into energy or
- 26 other useful products;
- 27 (C) acquires for use as described in clause (B):
- 28 (i) in an arms length transaction from an entity that is not an
- 29 affiliate of the deduction applicant, if the tangible personal
- 30 property has been previously used in Indiana before the
- 31 installation described in clause (A); or
- 32 (ii) in any manner, if the tangible personal property has
- 33 never been previously used in Indiana before the installation
- 34 described in clause (A); and
- 35 (D) has never used for any purpose in Indiana before the
- 36 installation described in clause (A).
- 37 (4) "Property" means a building or structure, but does not include
- 38 land.
- 39 (5) "Redevelopment" means the construction of new structures,
- 40 in economic revitalization areas, either:
- 41 (A) on unimproved real estate; or
- 42 (B) on real estate upon which a prior existing structure is
- 43 demolished to allow for a new construction.
- 44 (6) "Rehabilitation" means the remodeling, repair, or betterment
- 45 of property in any manner or any enlargement or extension of
- 46 property.



- 1 (7) "Designating body" means the following:
 2 (A) For a county that does not contain a consolidated city, the
 3 fiscal body of the county, city, or town.
 4 (B) For a county containing a consolidated city, the
 5 metropolitan development commission. *The jurisdiction of the*
 6 *designating body includes a rehabilitation or redevelopment*
 7 *project under this chapter that falls within the boundaries of*
 8 *an excluded city, as defined in IC 36-3-1-7.*
- 9 (8) "Deduction application" means:
 10 (A) the application filed in accordance with section 5 of this
 11 chapter by a property owner who desires to obtain the
 12 deduction provided by section 3 of this chapter;
 13 (B) the application filed in accordance with section 5.4 of this
 14 chapter by a person who desires to obtain the deduction
 15 provided by section 4.5 of this chapter; or
 16 (C) the application filed in accordance with section 5.3 of this
 17 chapter by a property owner that desires to obtain the
 18 deduction provided by section 4.8 of this chapter.
- 19 (9) "Designation application" means an application that is filed
 20 with a designating body to assist that body in making a
 21 determination about whether a particular area should be
 22 designated as an economic revitalization area.
- 23 (10) "Hazardous waste" has the meaning set forth in
 24 IC 13-11-2-99(a). The term includes waste determined to be a
 25 hazardous waste under IC 13-22-2-3(b).
- 26 (11) "Solid waste" has the meaning set forth in IC 13-11-2-205(a).
 27 However, the term does not include dead animals or any animal
 28 solid or semisolid wastes.
- 29 (12) "New research and development equipment" means tangible
 30 personal property that:
 31 (A) a deduction applicant installs on or before the approval
 32 deadline determined under section 9 of this chapter, in a
 33 economic revitalization area in which a deduction for tangible
 34 personal property is allowed;
 35 (B) consists of:
 36 (i) laboratory equipment;
 37 (ii) research and development equipment;
 38 (iii) computers and computer software;
 39 (iv) telecommunications equipment; or
 40 (v) testing equipment;
 41 (C) the deduction applicant uses in research and development
 42 activities devoted directly and exclusively to experimental or
 43 laboratory research and development for new products, new
 44 uses of existing products, or improving or testing existing
 45 products;
 46 (D) the deduction applicant acquires for purposes described in



- 1 this subdivision:
- 2 (i) in an arms length transaction from an entity that is not an
- 3 affiliate of the deduction applicant, if the tangible personal
- 4 property has been previously used in Indiana before the
- 5 installation described in clause (A); or
- 6 (ii) in any manner, if the tangible personal property has
- 7 never been previously used in Indiana before the installation
- 8 described in clause (A); and
- 9 (E) the deduction applicant has never used for any purpose in
- 10 Indiana before the installation described in clause (A).
- 11 The term does not include equipment installed in facilities used
- 12 for or in connection with efficiency surveys, management studies,
- 13 consumer surveys, economic surveys, advertising or promotion,
- 14 or research in connection with literacy, history, or similar
- 15 projects.
- 16 (13) "New logistical distribution equipment" means tangible
- 17 personal property that:
- 18 (A) a deduction applicant installs on or before the approval
- 19 deadline determined under section 9 of this chapter, in an
- 20 economic revitalization area in which a deduction for tangible
- 21 personal property is allowed;
- 22 (B) consists of:
- 23 (i) racking equipment;
- 24 (ii) scanning or coding equipment;
- 25 (iii) separators;
- 26 (iv) conveyors;
- 27 (v) fork lifts or lifting equipment (including "walk
- 28 behinds");
- 29 (vi) transitional moving equipment;
- 30 (vii) packaging equipment;
- 31 (viii) sorting and picking equipment; or
- 32 (ix) software for technology used in logistical distribution;
- 33 (C) the deduction applicant acquires for the storage or
- 34 distribution of goods, services, or information:
- 35 (i) in an arms length transaction from an entity that is not an
- 36 affiliate of the deduction applicant, if the tangible personal
- 37 property has been previously used in Indiana before the
- 38 installation described in clause (A); and
- 39 (ii) in any manner, if the tangible personal property has
- 40 never been previously used in Indiana before the installation
- 41 described in clause (A); and
- 42 (D) the deduction applicant has never used for any purpose in
- 43 Indiana before the installation described in clause (A).
- 44 (14) *"New farm equipment" means tangible personal property*
- 45 *that:*
- 46 (A) *a deduction applicant installs after June 30, 2022, and on*



- 1 *or before the approval deadline determined under section 9 of*
 2 *this chapter, in an area that will be predominately used for*
 3 *agricultural purposes for a period specified by the designating*
 4 *body as a condition of being declared an economic*
 5 *revitalization area;*
 6 *(B) is used in the direct production, extraction, harvesting, or*
 7 *processing of agricultural commodities for sale on land*
 8 *classified as agricultural land for property tax purposes;*
 9 *(C) was acquired for use as described in clause (B) in an arms*
 10 *length transaction from an entity that is not an affiliate of the*
 11 *deduction applicant; and*
 12 *(D) the deduction applicant never used for any purpose in*
 13 *Indiana before the installation described in clause (A).*
 14 *(15) "New agricultural improvement" means any improvement*
 15 *made to land classified as agricultural land for tax purposes that*
 16 *is placed in service after December 31, 2022, and that will be*
 17 *predominately used for agricultural purposes for a period*
 18 *specified by the designating body as a condition of being*
 19 *declared an economic revitalization area. The term includes a*
 20 *barn, grain bin, or silo.*
 21 ~~(14)~~ *(16) "New information technology equipment" means*
 22 *tangible personal property that:*
 23 (A) a deduction applicant installs on or before the approval
 24 deadline determined under section 9 of this chapter, in an
 25 economic revitalization area in which a deduction for tangible
 26 personal property is allowed;
 27 (B) consists of equipment, including software, used in the
 28 fields of:
 29 (i) information processing;
 30 (ii) office automation;
 31 (iii) telecommunication facilities and networks;
 32 (iv) informatics;
 33 (v) network administration;
 34 (vi) software development; and
 35 (vii) fiber optics;
 36 (C) the deduction applicant acquires in an arms length
 37 transaction from an entity that is not an affiliate of the
 38 deduction applicant; and
 39 (D) the deduction applicant never used for any purpose in
 40 Indiana before the installation described in clause (A).
 41 ~~(15)~~ *(17) "Deduction applicant" means an owner of tangible*
 42 *personal property who makes a deduction application.*
 43 ~~(16)~~ *(18) "Affiliate" means an entity that effectively controls or is*
 44 *controlled by a deduction applicant or is associated with a*
 45 *deduction applicant under common ownership or control, whether*
 46 *by shareholdings or other means.*



1 ~~(17)~~ (19) "Eligible vacant building" means a building that:

2 (A) is zoned for commercial or industrial purposes; and

3 (B) is unoccupied for at least one (1) year before the owner of
4 the building or a tenant of the owner occupies the building, as
5 evidenced by a valid certificate of occupancy, paid utility
6 receipts, executed lease agreements, or any other evidence of
7 occupation that the department of local government finance
8 requires.

9 SECTION 6. IC 6-1.1-15-20, AS ADDED BY P.L.174-2022,
10 SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
11 MARCH 21, 2022 (RETROACTIVE)]: Sec. 20. (a) In an appeal under
12 this chapter, except as provided in subsection (b), the assessment as
13 last determined by an assessing official or the county board is
14 presumed to be equal to the property's true tax value until rebutted by
15 evidence presented by the parties.

16 (b) If a property's assessment increased more than five percent (5%)
17 over the property's assessment for the prior tax year, then the
18 assessment is no longer presumed to be equal to the property's true tax
19 value, and the assessing official has the burden of proof.

20 (c) For purposes of this chapter, an assessment for a prior tax year
21 means the final value:

22 (1) as last corrected by an assessing official;

23 (2) as stipulated or settled by the taxpayer and the assessing
24 official; or

25 (3) as determined by a reviewing authority.

26 (d) Subsection (b) does not apply if the increase in the assessment
27 on appeal is based on:

28 (1) substantial renovations or new improvements;

29 (2) zoning; or

30 (3) uses;

31 that were not considered in the assessment for the prior tax year.

32 (e) Both parties in an appeal under this chapter may present
33 evidence of the true tax value of the property, seeking to decrease or
34 increase the assessment.

35 (f) In an appeal under this chapter, the Indiana board shall, as trier
36 of fact, weigh the evidence and decide the true tax value of the property
37 as compelled by the totality of the probative evidence before it. The
38 Indiana board's determination of the property's true tax value may be
39 higher or lower than the assessment or the value proposed by a party or
40 witness. If the totality of the evidence presented to the Indiana board is
41 insufficient to determine the property's true tax value in an appeal
42 governed by subsection (a), then the property's assessment is presumed
43 to be equal to the property's true tax value. If the totality of the
44 evidence presented to the Indiana board is insufficient to determine the
45 property's true tax value in an appeal governed by subsection (b), then
46 the property's prior year assessment is presumed to be equal to the



1 property's true tax value.

2 (g) The Indiana board shall hear its matters without regard to
3 motions related to notice pleading or judgments on the evidence.

4 (h) This section applies only to appeals filed after ~~the effective date~~
5 ~~of this section as added by HEA 1260-2022: March 20, 2022.~~

6 **(i) For appeals filed before March 21, 2022, sections 17.1, 17.2,**
7 **and 18 of this chapter (before their repeal by P.L.174-2022) apply**
8 **as in effect at the time a particular appeal was filed.**

9 SECTION 7. IC 6-3-1-3.5, AS AMENDED BY P.L.137-2022,
10 SECTION 33, AND AS AMENDED BY P.L.168-2022, SECTION 1,
11 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
12 [EFFECTIVE MARCH 18, 2022 (RETROACTIVE)]: Sec. 3.5. When
13 used in this article, the term "adjusted gross income" shall mean the
14 following:

15 (a) In the case of all individuals, "adjusted gross income" (as
16 defined in Section 62 of the Internal Revenue Code), modified as
17 follows:

18 (1) Subtract income that is exempt from taxation under this article
19 by the Constitution and statutes of the United States.

20 (2) Except as provided in subsection (c), add an amount equal to
21 any deduction or deductions allowed or allowable pursuant to
22 Section 62 of the Internal Revenue Code for taxes based on or
23 measured by income and levied at the state level by any state of
24 the United States.

25 (3) Subtract one thousand dollars (\$1,000), or in the case of a
26 joint return filed by a husband and wife, subtract for each spouse
27 one thousand dollars (\$1,000).

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

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

31 (B) each additional amount allowable under Section 63(f) of
32 the Internal Revenue Code; and

33 (C) the spouse of the taxpayer if a separate return is made by
34 the taxpayer and if the spouse, for the calendar year in which
35 the taxable year of the taxpayer begins, has no gross income
36 and is not the dependent of another taxpayer.

37 (5) Subtract:

38 (A) one thousand five hundred dollars (\$1,500) for each of the
39 exemptions allowed under Section 151(c)(1)(B) of the Internal
40 Revenue Code (as effective January 1, 2004);

41 (B) one thousand five hundred dollars (\$1,500) for each
42 exemption allowed under Section 151(c) of the Internal
43 Revenue Code (as effective January 1, 2017) for an individual:

44 (i) who is less than nineteen (19) years of age or is a
45 full-time student who is less than twenty-four (24) years of
46 age;



- 1 (ii) for whom the taxpayer is the legal guardian; and
2 (iii) for whom the taxpayer does not claim an exemption
3 under clause (A); and
4 (C) five hundred dollars (\$500) for each additional amount
5 allowable under Section 63(f)(1) of the Internal Revenue Code
6 if the federal adjusted gross income of the taxpayer, or the
7 taxpayer and the taxpayer's spouse in the case of a joint return,
8 is less than forty thousand dollars (\$40,000). In the case of a
9 married individual filing a separate return, the qualifying
10 income amount in this clause is equal to twenty thousand
11 dollars (\$20,000).
- 12 This amount is in addition to the amount subtracted under
13 subdivision (4).
- 14 (6) Subtract any amounts included in federal adjusted gross
15 income under Section 111 of the Internal Revenue Code as a
16 recovery of items previously deducted as an itemized deduction
17 from adjusted gross income.
- 18 (7) Subtract any amounts included in federal adjusted gross
19 income under the Internal Revenue Code which amounts were
20 received by the individual as supplemental railroad retirement
21 annuities under 45 U.S.C. 231 and which are not deductible under
22 subdivision (1).
- 23 (8) Subtract an amount equal to the amount of federal Social
24 Security and Railroad Retirement benefits included in a taxpayer's
25 federal gross income by Section 86 of the Internal Revenue Code.
- 26 (9) In the case of a nonresident taxpayer or a resident taxpayer
27 residing in Indiana for a period of less than the taxpayer's entire
28 taxable year, the total amount of the deductions allowed pursuant
29 to subdivisions (3), (4), and (5) shall be reduced to an amount
30 which bears the same ratio to the total as the taxpayer's income
31 taxable in Indiana bears to the taxpayer's total income.
- 32 (10) In the case of an individual who is a recipient of assistance
33 under IC 12-10-6-1, IC 12-10-6-2.1, IC 12-15-2-2, or IC 12-15-7,
34 subtract an amount equal to that portion of the individual's
35 adjusted gross income with respect to which the individual is not
36 allowed under federal law to retain an amount to pay state and
37 local income taxes.
- 38 (11) In the case of an eligible individual, subtract the amount of
39 a Holocaust victim's settlement payment included in the
40 individual's federal adjusted gross income.
- 41 (12) Subtract an amount equal to the portion of any premiums
42 paid during the taxable year by the taxpayer for a qualified long
43 term care policy (as defined in IC 12-15-39.6-5) for the taxpayer
44 or the taxpayer's spouse if the taxpayer and the taxpayer's spouse
45 file a joint income tax return or the taxpayer is otherwise entitled
46 to a deduction under this subdivision for the taxpayer's spouse, or



- 1 both.
- 2 (13) Subtract an amount equal to the lesser of:
- 3 (A) two thousand five hundred dollars (\$2,500), or one
- 4 thousand two hundred fifty dollars (\$1,250) in the case of a
- 5 married individual filing a separate return; or
- 6 (B) the amount of property taxes that are paid during the
- 7 taxable year in Indiana by the individual on the individual's
- 8 principal place of residence.
- 9 (14) Subtract an amount equal to the amount of a September 11
- 10 terrorist attack settlement payment included in the individual's
- 11 federal adjusted gross income.
- 12 (15) Add or subtract the amount necessary to make the adjusted
- 13 gross income of any taxpayer that owns property for which bonus
- 14 depreciation was allowed in the current taxable year or in an
- 15 earlier taxable year equal to the amount of adjusted gross income
- 16 that would have been computed had an election not been made
- 17 under Section 168(k) of the Internal Revenue Code to apply bonus
- 18 depreciation to the property in the year that it was placed in
- 19 service.
- 20 (16) Add an amount equal to any deduction allowed under
- 21 Section 172 of the Internal Revenue Code (concerning net
- 22 operating losses).
- 23 (17) Add or subtract the amount necessary to make the adjusted
- 24 gross income of any taxpayer that placed Section 179 property (as
- 25 defined in Section 179 of the Internal Revenue Code) in service
- 26 in the current taxable year or in an earlier taxable year equal to
- 27 the amount of adjusted gross income that would have been
- 28 computed had an election for federal income tax purposes not
- 29 been made for the year in which the property was placed in
- 30 service to take deductions under Section 179 of the Internal
- 31 Revenue Code in a total amount exceeding the sum of:
- 32 (A) twenty-five thousand dollars (\$25,000) to the extent
- 33 deductions under Section 179 of the Internal Revenue Code
- 34 were not elected as provided in clause (B); and
- 35 (B) for taxable years beginning after December 31, 2017, the
- 36 deductions elected under Section 179 of the Internal Revenue
- 37 Code on property acquired in an exchange if:
- 38 (i) the exchange would have been eligible for
- 39 nonrecognition of gain or loss under Section 1031 of the
- 40 Internal Revenue Code in effect on January 1, 2017;
- 41 (ii) the exchange is not eligible for nonrecognition of gain or
- 42 loss under Section 1031 of the Internal Revenue Code; and
- 43 (iii) the taxpayer made an election to take deductions under
- 44 Section 179 of the Internal Revenue Code with regard to the
- 45 acquired property in the year that the property was placed
- 46 into service.



- 1 The amount of deductions allowable for an item of property
2 under this clause may not exceed the amount of adjusted gross
3 income realized on the property that would have been deferred
4 under the Internal Revenue Code in effect on January 1, 2017.
- 5 (18) Subtract an amount equal to the amount of the taxpayer's
6 qualified military income that was not excluded from the
7 taxpayer's gross income for federal income tax purposes under
8 Section 112 of the Internal Revenue Code.
- 9 (19) Subtract income that is:
- 10 (A) exempt from taxation under IC 6-3-2-21.7 (certain income
11 derived from patents); and
- 12 (B) included in the individual's federal adjusted gross income
13 under the Internal Revenue Code.
- 14 (20) Add an amount equal to any income not included in gross
15 income as a result of the deferral of income arising from business
16 indebtedness discharged in connection with the reacquisition after
17 December 31, 2008, and before January 1, 2011, of an applicable
18 debt instrument, as provided in Section 108(i) of the Internal
19 Revenue Code. Subtract the amount necessary from the adjusted
20 gross income of any taxpayer that added an amount to adjusted
21 gross income in a previous year to offset the amount included in
22 federal gross income as a result of the deferral of income arising
23 from business indebtedness discharged in connection with the
24 reacquisition after December 31, 2008, and before January 1,
25 2011, of an applicable debt instrument, as provided in Section
26 108(i) of the Internal Revenue Code.
- 27 (21) Add the amount excluded from federal gross income under
28 Section 103 of the Internal Revenue Code for interest received on
29 an obligation of a state other than Indiana, or a political
30 subdivision of such a state, that is acquired by the taxpayer after
31 December 31, 2011.
- 32 (22) Subtract an amount as described in Section 1341(a)(2) of the
33 Internal Revenue Code to the extent, if any, that the amount was
34 previously included in the taxpayer's adjusted gross income for a
35 prior taxable year.
- 36 (23) For taxable years beginning after December 25, 2016, add an
37 amount equal to the deduction for deferred foreign income that
38 was claimed by the taxpayer for the taxable year under Section
39 965(c) of the Internal Revenue Code.
- 40 (24) Subtract any interest expense paid or accrued in the current
41 taxable year but not deducted as a result of the limitation imposed
42 under Section 163(j)(1) of the Internal Revenue Code. Add any
43 interest expense paid or accrued in a previous taxable year but
44 allowed as a deduction under Section 163 of the Internal Revenue
45 Code in the current taxable year. For purposes of this subdivision,
46 an interest expense is considered paid or accrued only in the first



- 1 taxable year the deduction would have been allowable under
2 Section 163 of the Internal Revenue Code if the limitation under
3 Section 163(j)(1) of the Internal Revenue Code did not exist.
- 4 (25) Subtract the amount that would have been excluded from
5 gross income but for the enactment of Section 118(b)(2) of the
6 Internal Revenue Code for taxable years ending after December
7 22, 2017.
- 8 (26) For taxable years beginning after December 31, 2019, and
9 before January 1, 2021, add an amount of the deduction claimed
10 under Section 62(a)(22) of the Internal Revenue Code.
- 11 (27) For taxable years beginning after December 31, 2019, for
12 payments made by an employer under an education assistance
13 program after March 27, 2020:
- 14 (A) add the amount of payments by an employer that are
15 excluded from the taxpayer's federal gross income under
16 Section 127(c)(1)(B) of the Internal Revenue Code; and
17 (B) deduct the interest allowable under Section 221 of the
18 Internal Revenue Code, if the disallowance under Section
19 221(e)(1) of the Internal Revenue Code did not apply to the
20 payments described in clause (A). For purposes of applying
21 Section 221(b) of the Internal Revenue Code to the amount
22 allowable under this clause, the amount under clause (A) shall
23 not be added to adjusted gross income.
- 24 (28) Add an amount equal to the remainder of:
- 25 (A) the amount allowable as a deduction under Section 274(n)
26 of the Internal Revenue Code; minus
27 (B) the amount otherwise allowable as a deduction under
28 Section 274(n) of the Internal Revenue Code, if Section
29 274(n)(2)(D) of the Internal Revenue Code was not in effect
30 for amounts paid or incurred after December 31, 2020.
- 31 (29) For taxable years beginning after December 31, 2017, and
32 before January 1, 2021, add an amount equal to the excess
33 business loss of the taxpayer as defined in Section 461(l)(3) of the
34 Internal Revenue Code. In addition:
- 35 (A) If a taxpayer has an excess business loss under this
36 subdivision and also has modifications under subdivisions (15)
37 and (17) for property placed in service during the taxable year,
38 the taxpayer shall treat a portion of the taxable year
39 modifications for that property as occurring in the taxable year
40 the property is placed in service and a portion of the
41 modifications as occurring in the immediately following
42 taxable year.
- 43 (B) The portion of the modifications under subdivisions (15)
44 and (17) for property placed in service during the taxable year
45 treated as occurring in the taxable year in which the property
46 is placed in service equals:



- 1 (i) the modification for the property otherwise determined
 2 under this section; minus
 3 (ii) the excess business loss disallowed under this
 4 subdivision;
 5 but not less than zero (0).
 6 (C) The portion of the modifications under subdivisions (15)
 7 and (17) for property placed in service during the taxable year
 8 treated as occurring in the taxable year immediately following
 9 the taxable year in which the property is placed in service
 10 equals the modification for the property otherwise determined
 11 under this section minus the amount in clause (B).
 12 (D) Any reallocation of modifications between taxable years
 13 under clauses (B) and (C) shall be first allocated to the
 14 modification under subdivision (15), then to the modification
 15 under subdivision (17).
 16 (30) Add an amount equal to the amount excluded from federal
 17 gross income under Section 108(f)(5) of the Internal Revenue
 18 Code. For purposes of this subdivision:
 19 (A) if an amount excluded under Section 108(f)(5) of the
 20 Internal Revenue Code would be excludible under Section
 21 108(a)(1)(B) of the Internal Revenue Code, the exclusion
 22 under Section 108(a)(1)(B) of the Internal Revenue Code shall
 23 take precedence; *and*
 24 (B) *if an amount would have been excludible under Section*
 25 *108(f)(5) of the Internal Revenue Code as in effect on January*
 26 *1, 2020, the amount is not required to be added back under*
 27 *this subdivision.*
 28 (31) For taxable years ending after March 12, 2020, subtract an
 29 amount equal to the deduction disallowed pursuant to:
 30 (A) Section 2301(e) of the CARES Act (Public Law 116-136),
 31 as modified by Sections 206 and 207 of the Taxpayer Certainty
 32 and Disaster Relief Tax Act (Division EE of Public Law
 33 116-260); and
 34 (B) Section 3134(e) of the Internal Revenue Code.
 35 (32) Subtract the amount of an annual grant amount distributed to
 36 a taxpayer's Indiana education scholarship account under
 37 IC 20-51.4-4-2 that is used for a qualified expense (as defined in
 38 IC 20-51.4-2-9) *or to an Indiana enrichment scholarship account*
 39 *under IC 20-52 that is used for qualified expenses (as defined in*
 40 *IC 20-52-2-6), to the extent the distribution used for the qualified*
 41 *expense is included in the taxpayer's federal adjusted gross*
 42 *income under the Internal Revenue Code.*
 43 (33) For taxable years beginning after December 31, 2019, and
 44 before January 1, 2021, add an amount equal to the amount of
 45 unemployment compensation excluded from federal gross income
 46 under Section 85(c) of the Internal Revenue Code.



1 (34) For taxable years beginning after December 31, 2022,
2 subtract an amount equal to the deduction disallowed under
3 Section 280C(h) of the Internal Revenue Code.

4 ~~(34)~~ (35) Subtract any other amounts the taxpayer is entitled to
5 deduct under IC 6-3-2.

6 (b) In the case of corporations, the same as "taxable income" (as
7 defined in Section 63 of the Internal Revenue Code) adjusted as
8 follows:

9 (1) Subtract income that is exempt from taxation under this article
10 by the Constitution and statutes of the United States.

11 (2) Add an amount equal to any deduction or deductions allowed
12 or allowable pursuant to Section 170 of the Internal Revenue
13 Code (concerning charitable contributions).

14 (3) Except as provided in subsection (c), add an amount equal to
15 any deduction or deductions allowed or allowable pursuant to
16 Section 63 of the Internal Revenue Code for taxes based on or
17 measured by income and levied at the state level by any state of
18 the United States.

19 (4) Subtract an amount equal to the amount included in the
20 corporation's taxable income under Section 78 of the Internal
21 Revenue Code (concerning foreign tax credits).

22 (5) Add or subtract the amount necessary to make the adjusted
23 gross income of any taxpayer that owns property for which bonus
24 depreciation was allowed in the current taxable year or in an
25 earlier taxable year equal to the amount of adjusted gross income
26 that would have been computed had an election not been made
27 under Section 168(k) of the Internal Revenue Code to apply bonus
28 depreciation to the property in the year that it was placed in
29 service.

30 (6) Add an amount equal to any deduction allowed under Section
31 172 of the Internal Revenue Code (concerning net operating
32 losses).

33 (7) Add or subtract the amount necessary to make the adjusted
34 gross income of any taxpayer that placed Section 179 property (as
35 defined in Section 179 of the Internal Revenue Code) in service
36 in the current taxable year or in an earlier taxable year equal to
37 the amount of adjusted gross income that would have been
38 computed had an election for federal income tax purposes not
39 been made for the year in which the property was placed in
40 service to take deductions under Section 179 of the Internal
41 Revenue Code in a total amount exceeding the sum of:

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

45 (B) for taxable years beginning after December 31, 2017, the
46 deductions elected under Section 179 of the Internal Revenue



- 1 Code on property acquired in an exchange if:
- 2 (i) the exchange would have been eligible for
- 3 nonrecognition of gain or loss under Section 1031 of the
- 4 Internal Revenue Code in effect on January 1, 2017;
- 5 (ii) the exchange is not eligible for nonrecognition of gain or
- 6 loss under Section 1031 of the Internal Revenue Code; and
- 7 (iii) the taxpayer made an election to take deductions under
- 8 Section 179 of the Internal Revenue Code with regard to the
- 9 acquired property in the year that the property was placed
- 10 into service.

11 The amount of deductions allowable for an item of property

12 under this clause may not exceed the amount of adjusted gross

13 income realized on the property that would have been deferred

14 under the Internal Revenue Code in effect on January 1, 2017.

- 15 (8) Add to the extent required by IC 6-3-2-20:
- 16 (A) the amount of intangible expenses (as defined in
- 17 IC 6-3-2-20) for the taxable year that reduced the corporation's
- 18 taxable income (as defined in Section 63 of the Internal
- 19 Revenue Code) for federal income tax purposes; and
- 20 (B) any directly related interest expenses (as defined in
- 21 IC 6-3-2-20) that reduced the corporation's adjusted gross
- 22 income (determined without regard to this subdivision). For
- 23 purposes of this clause, any directly related interest expense
- 24 that constitutes business interest within the meaning of Section
- 25 163(j) of the Internal Revenue Code shall be considered to
- 26 have reduced the taxpayer's federal taxable income only in the
- 27 first taxable year in which the deduction otherwise would have
- 28 been allowable under Section 163 of the Internal Revenue
- 29 Code if the limitation under Section 163(j)(1) of the Internal
- 30 Revenue Code did not exist.

31 (9) Add an amount equal to any deduction for dividends paid (as

32 defined in Section 561 of the Internal Revenue Code) to

33 shareholders of a captive real estate investment trust (as defined

34 in section 34.5 of this chapter).

- 35 (10) Subtract income that is:
- 36 (A) exempt from taxation under IC 6-3-2-21.7 (certain income
- 37 derived from patents); and
- 38 (B) included in the corporation's taxable income under the
- 39 Internal Revenue Code.

40 (11) Add an amount equal to any income not included in gross

41 income as a result of the deferral of income arising from business

42 indebtedness discharged in connection with the reacquisition after

43 December 31, 2008, and before January 1, 2011, of an applicable

44 debt instrument, as provided in Section 108(i) of the Internal

45 Revenue Code. Subtract from the adjusted gross income of any

46 taxpayer that added an amount to adjusted gross income in a



1 previous year the amount necessary to offset the amount included
2 in federal gross income as a result of the deferral of income
3 arising from business indebtedness discharged in connection with
4 the reacquisition after December 31, 2008, and before January 1,
5 2011, of an applicable debt instrument, as provided in Section
6 108(i) of the Internal Revenue Code.

7 (12) Add the amount excluded from federal gross income under
8 Section 103 of the Internal Revenue Code for interest received on
9 an obligation of a state other than Indiana, or a political
10 subdivision of such a state, that is acquired by the taxpayer after
11 December 31, 2011.

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

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

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

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

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

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

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



- 1 (16) Subtract the amount that would have been excluded from
 2 gross income but for the enactment of Section 118(b)(2) of the
 3 Internal Revenue Code for taxable years ending after December
 4 22, 2017.
- 5 (17) Add an amount equal to the remainder of:
 6 (A) the amount allowable as a deduction under Section 274(n)
 7 of the Internal Revenue Code; minus
 8 (B) the amount otherwise allowable as a deduction under
 9 Section 274(n) of the Internal Revenue Code, if Section
 10 274(n)(2)(D) of the Internal Revenue Code was not in effect
 11 for amounts paid or incurred after December 31, 2020.
- 12 (18) For taxable years ending after March 12, 2020, subtract an
 13 amount equal to the deduction disallowed pursuant to:
 14 (A) Section 2301(e) of the CARES Act (Public Law 116-136),
 15 as modified by Sections 206 and 207 of the Taxpayer Certainty
 16 and Disaster Relief Tax Act (Division EE of Public Law
 17 116-260); and
 18 (B) Section 3134(e) of the Internal Revenue Code.
- 19 *(19) For taxable years beginning after December 31, 2022,*
 20 *subtract an amount equal to the deduction disallowed under*
 21 *Section 280C(h) of the Internal Revenue Code.*
- 22 ~~(19)~~ (20) Add or subtract any other amounts the taxpayer is:
 23 (A) required to add or subtract; or
 24 (B) entitled to deduct;
 25 under IC 6-3-2.
- 26 (c) The following apply to taxable years beginning after December
 27 31, 2018, for purposes of the add back of any deduction allowed on the
 28 taxpayer's federal income tax return for wagering taxes, as provided in
 29 subsection (a)(2) if the taxpayer is an individual or subsection (b)(3) if
 30 the taxpayer is a corporation:
 31 (1) For taxable years beginning after December 31, 2018, and
 32 before January 1, 2020, a taxpayer is required to add back under
 33 this section eighty-seven and five-tenths percent (87.5%) of any
 34 deduction allowed on the taxpayer's federal income tax return for
 35 wagering taxes.
 36 (2) For taxable years beginning after December 31, 2019, and
 37 before January 1, 2021, a taxpayer is required to add back under
 38 this section seventy-five percent (75%) of any deduction allowed
 39 on the taxpayer's federal income tax return for wagering taxes.
 40 (3) For taxable years beginning after December 31, 2020, and
 41 before January 1, 2022, a taxpayer is required to add back under
 42 this section sixty-two and five-tenths percent (62.5%) of any
 43 deduction allowed on the taxpayer's federal income tax return for
 44 wagering taxes.
 45 (4) For taxable years beginning after December 31, 2021, and
 46 before January 1, 2023, a taxpayer is required to add back under



- 1 this section fifty percent (50%) of any deduction allowed on the
2 taxpayer's federal income tax return for wagering taxes.
- 3 (5) For taxable years beginning after December 31, 2022, and
4 before January 1, 2024, a taxpayer is required to add back under
5 this section thirty-seven and five-tenths percent (37.5%) of any
6 deduction allowed on the taxpayer's federal income tax return for
7 wagering taxes.
- 8 (6) For taxable years beginning after December 31, 2023, and
9 before January 1, 2025, a taxpayer is required to add back under
10 this section twenty-five percent (25%) of any deduction allowed
11 on the taxpayer's federal income tax return for wagering taxes.
- 12 (7) For taxable years beginning after December 31, 2024, and
13 before January 1, 2026, a taxpayer is required to add back under
14 this section twelve and five-tenths percent (12.5%) of any
15 deduction allowed on the taxpayer's federal income tax return for
16 wagering taxes.
- 17 (8) For taxable years beginning after December 31, 2025, a
18 taxpayer is not required to add back under this section any amount
19 of a deduction allowed on the taxpayer's federal income tax return
20 for wagering taxes.
- 21 (d) In the case of life insurance companies (as defined in Section
22 816(a) of the Internal Revenue Code) that are organized under Indiana
23 law, the same as "life insurance company taxable income" (as defined
24 in Section 801 of the Internal Revenue Code), adjusted as follows:
- 25 (1) Subtract income that is exempt from taxation under this article
26 by the Constitution and statutes of the United States.
- 27 (2) Add an amount equal to any deduction allowed or allowable
28 under Section 170 of the Internal Revenue Code (concerning
29 charitable contributions).
- 30 (3) Add an amount equal to a deduction allowed or allowable
31 under Section 805 or Section 832(c) of the Internal Revenue Code
32 for taxes based on or measured by income and levied at the state
33 level by any state.
- 34 (4) Subtract an amount equal to the amount included in the
35 company's taxable income under Section 78 of the Internal
36 Revenue Code (concerning foreign tax credits).
- 37 (5) Add or subtract the amount necessary to make the adjusted
38 gross income of any taxpayer that owns property for which bonus
39 depreciation was allowed in the current taxable year or in an
40 earlier taxable year equal to the amount of adjusted gross income
41 that would have been computed had an election not been made
42 under Section 168(k) of the Internal Revenue Code to apply bonus
43 depreciation to the property in the year that it was placed in
44 service.
- 45 (6) Add an amount equal to any deduction allowed under Section
46 172 of the Internal Revenue Code (concerning net operating



- 1 losses).
- 2 (7) Add or subtract the amount necessary to make the adjusted
- 3 gross income of any taxpayer that placed Section 179 property (as
- 4 defined in Section 179 of the Internal Revenue Code) in service
- 5 in the current taxable year or in an earlier taxable year equal to
- 6 the amount of adjusted gross income that would have been
- 7 computed had an election for federal income tax purposes not
- 8 been made for the year in which the property was placed in
- 9 service to take deductions under Section 179 of the Internal
- 10 Revenue Code in a total amount exceeding the sum of:
- 11 (A) twenty-five thousand dollars (\$25,000) to the extent
- 12 deductions under Section 179 of the Internal Revenue Code
- 13 were not elected as provided in clause (B); and
- 14 (B) for taxable years beginning after December 31, 2017, the
- 15 deductions elected under Section 179 of the Internal Revenue
- 16 Code on property acquired in an exchange if:
- 17 (i) the exchange would have been eligible for
- 18 nonrecognition of gain or loss under Section 1031 of the
- 19 Internal Revenue Code in effect on January 1, 2017;
- 20 (ii) the exchange is not eligible for nonrecognition of gain or
- 21 loss under Section 1031 of the Internal Revenue Code; and
- 22 (iii) the taxpayer made an election to take deductions under
- 23 Section 179 of the Internal Revenue Code with regard to the
- 24 acquired property in the year that the property was placed
- 25 into service.
- 26 The amount of deductions allowable for an item of property
- 27 under this clause may not exceed the amount of adjusted gross
- 28 income realized on the property that would have been deferred
- 29 under the Internal Revenue Code in effect on January 1, 2017.
- 30 (8) Subtract income that is:
- 31 (A) exempt from taxation under IC 6-3-2-21.7 (certain income
- 32 derived from patents); and
- 33 (B) included in the insurance company's taxable income under
- 34 the Internal Revenue Code.
- 35 (9) Add an amount equal to any income not included in gross
- 36 income as a result of the deferral of income arising from business
- 37 indebtedness discharged in connection with the reacquisition after
- 38 December 31, 2008, and before January 1, 2011, of an applicable
- 39 debt instrument, as provided in Section 108(i) of the Internal
- 40 Revenue Code. Subtract from the adjusted gross income of any
- 41 taxpayer that added an amount to adjusted gross income in a
- 42 previous year the amount necessary to offset the amount included
- 43 in federal gross income as a result of the deferral of income
- 44 arising from business indebtedness discharged in connection with
- 45 the reacquisition after December 31, 2008, and before January 1,
- 46 2011, of an applicable debt instrument, as provided in Section



- 1 108(i) of the Internal Revenue Code.
- 2 (10) Add an amount equal to any exempt insurance income under
- 3 Section 953(e) of the Internal Revenue Code that is active
- 4 financing income under Subpart F of Subtitle A, Chapter 1,
- 5 Subchapter N of the Internal Revenue Code.
- 6 (11) Add the amount excluded from federal gross income under
- 7 Section 103 of the Internal Revenue Code for interest received on
- 8 an obligation of a state other than Indiana, or a political
- 9 subdivision of such a state, that is acquired by the taxpayer after
- 10 December 31, 2011.
- 11 (12) For taxable years beginning after December 25, 2016, add:
- 12 (A) an amount equal to the amount reported by the taxpayer on
- 13 IRC 965 Transition Tax Statement, line 1; or
- 14 (B) if the taxpayer deducted an amount under Section 965(c)
- 15 of the Internal Revenue Code in determining the taxpayer's
- 16 taxable income for purposes of the federal income tax, the
- 17 amount deducted under Section 965(c) of the Internal Revenue
- 18 Code.
- 19 (13) Add an amount equal to the deduction that was claimed by
- 20 the taxpayer for the taxable year under Section 250(a)(1)(B) of the
- 21 Internal Revenue Code (attributable to global intangible
- 22 low-taxed income). The taxpayer shall separately specify the
- 23 amount of the reduction under Section 250(a)(1)(B)(i) of the
- 24 Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the
- 25 Internal Revenue Code.
- 26 (14) Subtract any interest expense paid or accrued in the current
- 27 taxable year but not deducted as a result of the limitation imposed
- 28 under Section 163(j)(1) of the Internal Revenue Code. Add any
- 29 interest expense paid or accrued in a previous taxable year but
- 30 allowed as a deduction under Section 163 of the Internal Revenue
- 31 Code in the current taxable year. For purposes of this subdivision,
- 32 an interest expense is considered paid or accrued only in the first
- 33 taxable year the deduction would have been allowable under
- 34 Section 163 of the Internal Revenue Code if the limitation under
- 35 Section 163(j)(1) of the Internal Revenue Code did not exist.
- 36 (15) Subtract the amount that would have been excluded from
- 37 gross income but for the enactment of Section 118(b)(2) of the
- 38 Internal Revenue Code for taxable years ending after December
- 39 22, 2017.
- 40 (16) Add an amount equal to the remainder of:
- 41 (A) the amount allowable as a deduction under Section 274(n)
- 42 of the Internal Revenue Code; minus
- 43 (B) the amount otherwise allowable as a deduction under
- 44 Section 274(n) of the Internal Revenue Code, if Section
- 45 274(n)(2)(D) of the Internal Revenue Code was not in effect
- 46 for amounts paid or incurred after December 31, 2020.



- 1 (17) For taxable years ending after March 12, 2020, subtract an
 2 amount equal to the deduction disallowed pursuant to:
- 3 (A) Section 2301(e) of the CARES Act (Public Law 116-136),
 4 as modified by Sections 206 and 207 of the Taxpayer Certainty
 5 and Disaster Relief Tax Act (Division EE of Public Law
 6 116-260); and
- 7 (B) Section 3134(e) of the Internal Revenue Code.
- 8 *(18) For taxable years beginning after December 31, 2022,*
 9 *subtract an amount equal to the deduction disallowed under*
 10 *Section 280C(h) of the Internal Revenue Code.*
- 11 ~~(18)~~ (19) Add or subtract any other amounts the taxpayer is:
 12 (A) required to add or subtract; or
 13 (B) entitled to deduct;
 14 under IC 6-3-2.
- 15 (e) In the case of insurance companies subject to tax under Section
 16 831 of the Internal Revenue Code and organized under Indiana law, the
 17 same as "taxable income" (as defined in Section 832 of the Internal
 18 Revenue Code), adjusted as follows:
- 19 (1) Subtract income that is exempt from taxation under this article
 20 by the Constitution and statutes of the United States.
- 21 (2) Add an amount equal to any deduction allowed or allowable
 22 under Section 170 of the Internal Revenue Code (concerning
 23 charitable contributions).
- 24 (3) Add an amount equal to a deduction allowed or allowable
 25 under Section 805 or Section 832(c) of the Internal Revenue Code
 26 for taxes based on or measured by income and levied at the state
 27 level by any state.
- 28 (4) Subtract an amount equal to the amount included in the
 29 company's taxable income under Section 78 of the Internal
 30 Revenue Code (concerning foreign tax credits).
- 31 (5) Add or subtract the amount necessary to make the adjusted
 32 gross income of any taxpayer that owns property for which bonus
 33 depreciation was allowed in the current taxable year or in an
 34 earlier taxable year equal to the amount of adjusted gross income
 35 that would have been computed had an election not been made
 36 under Section 168(k) of the Internal Revenue Code to apply bonus
 37 depreciation to the property in the year that it was placed in
 38 service.
- 39 (6) Add an amount equal to any deduction allowed under Section
 40 172 of the Internal Revenue Code (concerning net operating
 41 losses).
- 42 (7) Add or subtract the amount necessary to make the adjusted
 43 gross income of any taxpayer that placed Section 179 property (as
 44 defined in Section 179 of the Internal Revenue Code) in service
 45 in the current taxable year or in an earlier taxable year equal to
 46 the amount of adjusted gross income that would have been



1 computed had an election for federal income tax purposes not
 2 been made for the year in which the property was placed in
 3 service to take deductions under Section 179 of the Internal
 4 Revenue Code in a total amount exceeding the sum of:

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

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

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

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

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

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

24 (8) Subtract income that is:

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

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

29 (9) Add an amount equal to any income not included in gross
 30 income as a result of the deferral of income arising from business
 31 indebtedness discharged in connection with the reacquisition after
 32 December 31, 2008, and before January 1, 2011, of an applicable
 33 debt instrument, as provided in Section 108(i) of the Internal
 34 Revenue Code. Subtract from the adjusted gross income of any
 35 taxpayer that added an amount to adjusted gross income in a
 36 previous year the amount necessary to offset the amount included
 37 in federal gross income as a result of the deferral of income
 38 arising from business indebtedness discharged in connection with
 39 the reacquisition after December 31, 2008, and before January 1,
 40 2011, of an applicable debt instrument, as provided in Section
 41 108(i) of the Internal Revenue Code.

42 (10) Add an amount equal to any exempt insurance income under
 43 Section 953(e) of the Internal Revenue Code that is active
 44 financing income under Subpart F of Subtitle A, Chapter 1,
 45 Subchapter N of the Internal Revenue Code.

46 (11) Add the amount excluded from federal gross income under



- 1 Section 103 of the Internal Revenue Code for interest received on
2 an obligation of a state other than Indiana, or a political
3 subdivision of such a state, that is acquired by the taxpayer after
4 December 31, 2011.
- 5 (12) For taxable years beginning after December 25, 2016, add:
6 (A) an amount equal to the amount reported by the taxpayer on
7 IRC 965 Transition Tax Statement, line 1; or
8 (B) if the taxpayer deducted an amount under Section 965(c)
9 of the Internal Revenue Code in determining the taxpayer's
10 taxable income for purposes of the federal income tax, the
11 amount deducted under Section 965(c) of the Internal Revenue
12 Code.
- 13 (13) Add an amount equal to the deduction that was claimed by
14 the taxpayer for the taxable year under Section 250(a)(1)(B) of the
15 Internal Revenue Code (attributable to global intangible
16 low-taxed income). The taxpayer shall separately specify the
17 amount of the reduction under Section 250(a)(1)(B)(i) of the
18 Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the
19 Internal Revenue Code.
- 20 (14) Subtract any interest expense paid or accrued in the current
21 taxable year but not deducted as a result of the limitation imposed
22 under Section 163(j)(1) of the Internal Revenue Code. Add any
23 interest expense paid or accrued in a previous taxable year but
24 allowed as a deduction under Section 163 of the Internal Revenue
25 Code in the current taxable year. For purposes of this subdivision,
26 an interest expense is considered paid or accrued only in the first
27 taxable year the deduction would have been allowable under
28 Section 163 of the Internal Revenue Code if the limitation under
29 Section 163(j)(1) of the Internal Revenue Code did not exist.
- 30 (15) Subtract the amount that would have been excluded from
31 gross income but for the enactment of Section 118(b)(2) of the
32 Internal Revenue Code for taxable years ending after December
33 22, 2017.
- 34 (16) Add an amount equal to the remainder of:
35 (A) the amount allowable as a deduction under Section 274(n)
36 of the Internal Revenue Code; minus
37 (B) the amount otherwise allowable as a deduction under
38 Section 274(n) of the Internal Revenue Code, if Section
39 274(n)(2)(D) of the Internal Revenue Code was not in effect
40 for amounts paid or incurred after December 31, 2020.
- 41 (17) For taxable years ending after March 12, 2020, subtract an
42 amount equal to the deduction disallowed pursuant to:
43 (A) Section 2301(e) of the CARES Act (Public Law 116-136),
44 as modified by Sections 206 and 207 of the Taxpayer Certainty
45 and Disaster Relief Tax Act (Division EE of Public Law
46 116-260); and



- 1 (B) Section 3134(e) of the Internal Revenue Code.
 2 *(18) For taxable years beginning after December 31, 2022,*
 3 *subtract an amount equal to the deduction disallowed under*
 4 *Section 280C(h) of the Internal Revenue Code.*
 5 ~~(18)~~ (19) Add or subtract any other amounts the taxpayer is:
 6 (A) required to add or subtract; or
 7 (B) entitled to deduct;
 8 under IC 6-3-2.
- 9 (f) In the case of trusts and estates, "taxable income" (as defined for
 10 trusts and estates in Section 641(b) of the Internal Revenue Code)
 11 adjusted as follows:
 12 (1) Subtract income that is exempt from taxation under this article
 13 by the Constitution and statutes of the United States.
 14 (2) Subtract an amount equal to the amount of a September 11
 15 terrorist attack settlement payment included in the federal
 16 adjusted gross income of the estate of a victim of the September
 17 11 terrorist attack or a trust to the extent the trust benefits a victim
 18 of the September 11 terrorist attack.
 19 (3) Add or subtract the amount necessary to make the adjusted
 20 gross income of any taxpayer that owns property for which bonus
 21 depreciation was allowed in the current taxable year or in an
 22 earlier taxable year equal to the amount of adjusted gross income
 23 that would have been computed had an election not been made
 24 under Section 168(k) of the Internal Revenue Code to apply bonus
 25 depreciation to the property in the year that it was placed in
 26 service.
 27 (4) Add an amount equal to any deduction allowed under Section
 28 172 of the Internal Revenue Code (concerning net operating
 29 losses).
 30 (5) Add or subtract the amount necessary to make the adjusted
 31 gross income of any taxpayer that placed Section 179 property (as
 32 defined in Section 179 of the Internal Revenue Code) in service
 33 in the current taxable year or in an earlier taxable year equal to
 34 the amount of adjusted gross income that would have been
 35 computed had an election for federal income tax purposes not
 36 been made for the year in which the property was placed in
 37 service to take deductions under Section 179 of the Internal
 38 Revenue Code in a total amount exceeding the sum of:
 39 (A) twenty-five thousand dollars (\$25,000) to the extent
 40 deductions under Section 179 of the Internal Revenue Code
 41 were not elected as provided in clause (B); and
 42 (B) for taxable years beginning after December 31, 2017, the
 43 deductions elected under Section 179 of the Internal Revenue
 44 Code on property acquired in an exchange if:
 45 (i) the exchange would have been eligible for
 46 nonrecognition of gain or loss under Section 1031 of the



- 1 Internal Revenue Code in effect on January 1, 2017;
- 2 (ii) the exchange is not eligible for nonrecognition of gain or
- 3 loss under Section 1031 of the Internal Revenue Code; and
- 4 (iii) the taxpayer made an election to take deductions under
- 5 Section 179 of the Internal Revenue Code with regard to the
- 6 acquired property in the year that the property was placed
- 7 into service.
- 8 The amount of deductions allowable for an item of property
- 9 under this clause may not exceed the amount of adjusted gross
- 10 income realized on the property that would have been deferred
- 11 under the Internal Revenue Code in effect on January 1, 2017.
- 12 (6) Subtract income that is:
- 13 (A) exempt from taxation under IC 6-3-2-21.7 (certain income
- 14 derived from patents); and
- 15 (B) included in the taxpayer's taxable income under the
- 16 Internal Revenue Code.
- 17 (7) Add an amount equal to any income not included in gross
- 18 income as a result of the deferral of income arising from business
- 19 indebtedness discharged in connection with the reacquisition after
- 20 December 31, 2008, and before January 1, 2011, of an applicable
- 21 debt instrument, as provided in Section 108(i) of the Internal
- 22 Revenue Code. Subtract from the adjusted gross income of any
- 23 taxpayer that added an amount to adjusted gross income in a
- 24 previous year the amount necessary to offset the amount included
- 25 in federal gross income as a result of the deferral of income
- 26 arising from business indebtedness discharged in connection with
- 27 the reacquisition after December 31, 2008, and before January 1,
- 28 2011, of an applicable debt instrument, as provided in Section
- 29 108(i) of the Internal Revenue Code.
- 30 (8) Add the amount excluded from federal gross income under
- 31 Section 103 of the Internal Revenue Code for interest received on
- 32 an obligation of a state other than Indiana, or a political
- 33 subdivision of such a state, that is acquired by the taxpayer after
- 34 December 31, 2011.
- 35 (9) For taxable years beginning after December 25, 2016, add an
- 36 amount equal to:
- 37 (A) the amount reported by the taxpayer on IRC 965
- 38 Transition Tax Statement, line 1;
- 39 (B) if the taxpayer deducted an amount under Section 965(c)
- 40 of the Internal Revenue Code in determining the taxpayer's
- 41 taxable income for purposes of the federal income tax, the
- 42 amount deducted under Section 965(c) of the Internal Revenue
- 43 Code; and
- 44 (C) with regard to any amounts of income under Section 965
- 45 of the Internal Revenue Code distributed by the taxpayer, the
- 46 deduction under Section 965(c) of the Internal Revenue Code



- 1 attributable to such distributed amounts and not reported to the
2 beneficiary.
- 3 For purposes of this article, the amount required to be added back
4 under clause (B) is not considered to be distributed or
5 distributable to a beneficiary of the estate or trust for purposes of
6 Sections 651 and 661 of the Internal Revenue Code.
- 7 (10) Subtract any interest expense paid or accrued in the current
8 taxable year but not deducted as a result of the limitation imposed
9 under Section 163(j)(1) of the Internal Revenue Code. Add any
10 interest expense paid or accrued in a previous taxable year but
11 allowed as a deduction under Section 163 of the Internal Revenue
12 Code in the current taxable year. For purposes of this subdivision,
13 an interest expense is considered paid or accrued only in the first
14 taxable year the deduction would have been allowable under
15 Section 163 of the Internal Revenue Code if the limitation under
16 Section 163(j)(1) of the Internal Revenue Code did not exist.
- 17 (11) Add an amount equal to the deduction for qualified business
18 income that was claimed by the taxpayer for the taxable year
19 under Section 199A of the Internal Revenue Code.
- 20 (12) Subtract the amount that would have been excluded from
21 gross income but for the enactment of Section 118(b)(2) of the
22 Internal Revenue Code for taxable years ending after December
23 22, 2017.
- 24 (13) Add an amount equal to the remainder of:
- 25 (A) the amount allowable as a deduction under Section 274(n)
26 of the Internal Revenue Code; minus
- 27 (B) the amount otherwise allowable as a deduction under
28 Section 274(n) of the Internal Revenue Code, if Section
29 274(n)(2)(D) of the Internal Revenue Code was not in effect
30 for amounts paid or incurred after December 31, 2020.
- 31 (14) For taxable years beginning after December 31, 2017, and
32 before January 1, 2021, add an amount equal to the excess
33 business loss of the taxpayer as defined in Section 461(l)(3) of the
34 Internal Revenue Code. In addition:
- 35 (A) If a taxpayer has an excess business loss under this
36 subdivision and also has modifications under subdivisions (3)
37 and (5) for property placed in service during the taxable year,
38 the taxpayer shall treat a portion of the taxable year
39 modifications for that property as occurring in the taxable year
40 the property is placed in service and a portion of the
41 modifications as occurring in the immediately following
42 taxable year.
- 43 (B) The portion of the modifications under subdivisions (3)
44 and (5) for property placed in service during the taxable year
45 treated as occurring in the taxable year in which the property
46 is placed in service equals:



- 1 (i) the modification for the property otherwise determined
 2 under this section; minus
 3 (ii) the excess business loss disallowed under this
 4 subdivision;
 5 but not less than zero (0).
 6 (C) The portion of the modifications under subdivisions (3)
 7 and (5) for property placed in service during the taxable year
 8 treated as occurring in the taxable year immediately following
 9 the taxable year in which the property is placed in service
 10 equals the modification for the property otherwise determined
 11 under this section minus the amount in clause (B).
 12 (D) Any reallocation of modifications between taxable years
 13 under clauses (B) and (C) shall be first allocated to the
 14 modification under subdivision (3), then to the modification
 15 under subdivision (5).
 16 (15) For taxable years ending after March 12, 2020, subtract an
 17 amount equal to the deduction disallowed pursuant to:
 18 (A) Section 2301(e) of the CARES Act (Public Law 116-136),
 19 as modified by Sections 206 and 207 of the Taxpayer Certainty
 20 and Disaster Relief Tax Act (Division EE of Public Law
 21 116-260); and
 22 (B) Section 3134(e) of the Internal Revenue Code.
 23 (16) *For taxable years beginning after December 31, 2022,*
 24 *subtract an amount equal to the deduction disallowed under*
 25 *Section 280C(h) of the Internal Revenue Code.*
 26 ~~(16)~~ (17) Add or subtract any other amounts the taxpayer is:
 27 (A) required to add or subtract; or
 28 (B) entitled to deduct;
 29 under IC 6-3-2.
 30 (g) Subsections ~~(a)(34)~~, ~~(b)(19)~~, ~~(d)(18)~~, ~~(e)(18)~~, *or* ~~(f)(16)~~ (a)(35),
 31 (b)(20), (d)(19), (e)(19), *or* (f)(17) may not be construed to require an
 32 add back or allow a deduction or exemption more than once for a
 33 particular add back, deduction, or exemption.
 34 (h) For taxable years beginning after December 25, 2016, if:
 35 (1) a taxpayer is a shareholder, either directly or indirectly, in a
 36 corporation that is an E&P deficit foreign corporation as defined
 37 in Section 965(b)(3)(B) of the Internal Revenue Code, and the
 38 earnings and profit deficit, or a portion of the earnings and profit
 39 deficit, of the E&P deficit foreign corporation is permitted to
 40 reduce the federal adjusted gross income or federal taxable
 41 income of the taxpayer, the deficit, or the portion of the deficit,
 42 shall also reduce the amount taxable under this section to the
 43 extent permitted under the Internal Revenue Code, however, in no
 44 case shall this permit a reduction in the amount taxable under
 45 Section 965 of the Internal Revenue Code for purposes of this
 46 section to be less than zero (0); and



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

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

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

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

22 SECTION 8. IC 6-3-4.5-1, AS AMENDED BY P.L.137-2022,
 23 SECTION 41, AND AS AMENDED BY P.L.138-2022, SECTION 6,
 24 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 25 [EFFECTIVE JULY 1, 2022]: Sec. 1. The following definitions apply
 26 throughout this chapter:

27 (1) "Adjustment year" means the partnership taxable year
 28 described in Section 6225(d)(2) of the Internal Revenue Code.

29 (2) "Administrative adjustment request" means an administrative
 30 adjustment request filed by a partnership under Section 6227 of
 31 the Internal Revenue Code.

32 (3) "Affected year" means any taxable year for a taxpayer that is
 33 affected by an adjustment under this chapter, regardless of
 34 whether the partnership has received an adjustment for that
 35 taxable year.

36 (4) "Audited partnership" means a partnership subject to a
 37 partnership level audit resulting in a federal adjustment.

38 (5) "Corporate partner" means a partner that is subject to the state
 39 adjusted gross income tax under ~~IC 6-3-2-1(b)~~ IC 6-3-2-1(c) or
 40 the financial institutions tax under IC 6-5.5-2-1. In the case of a
 41 partner that is a corporation described in IC 6-3-2-2.8(2) that also
 42 is subject to tax under ~~IC 6-3-2-1(b)~~, IC 6-3-2-1(c), the
 43 corporation is a corporate partner only to the extent that its
 44 income is subject to tax under ~~IC 6-3-2-1(b)~~. IC 6-3-2-1(c).

45 (6) "Direct partner" means a partner that holds an interest directly
 46 in a partnership or pass through entity.



- 1 (7) "Exempt partner" means a partner that is exempt from the
2 adjusted gross income tax under IC 6-3-2-2.8(1) or the financial
3 institutions tax under IC 6-5.5-2-7(4), except to the extent of
4 unrelated business taxable income.
- 5 (8) "Federal adjustment" means a change to an item or amount
6 determined under the Internal Revenue Code or a change to any
7 other tax attribute that is used by a taxpayer to compute state
8 adjusted gross income taxes or financial institutions tax owed,
9 whether that change results from action by the Internal Revenue
10 Service, including a partnership level audit, or the filing of an
11 amended federal return, a federal refund claim, or an
12 administrative adjustment request by the taxpayer. A federal
13 adjustment is positive to the extent that it increases state adjusted
14 gross income as determined under IC 6-3 or IC 6-5.5 and is
15 negative to the extent that it decreases state adjusted gross income
16 as determined under IC 6-3 or IC 6-5.5.
- 17 (9) "Federal adjustment reports" includes methods or forms
18 required by the department for use by a taxpayer to report final
19 federal adjustments for purposes of this chapter, including an
20 amended Indiana tax return, information return, or uniform
21 multistate report.
- 22 (10) "Federal partnership representative" means a person the
23 partnership designates for the taxable year as the partnership's
24 representative, or the person the Internal Revenue Service has
25 appointed to act as the federal partnership representative,
26 pursuant to Section 6223(a) of the Internal Revenue Code.
- 27 (11) "Final determination date" means the following:
- 28 (A) Except as provided in clause (B) or (C), if the federal
29 adjustment arises from an Internal Revenue Service audit or
30 other action by the Internal Revenue Service, the final
31 determination date is the date on which the federal adjustment
32 is a final determination under IC 6-3-4-6(d).
- 33 (B) For federal adjustments arising from an Internal Revenue
34 Service audit or other action by the Internal Revenue Service,
35 if the taxpayer filed as a member of a consolidated tax return
36 filed under IC 6-3-4-14, a combined return filed under
37 IC 6-3-2-2 or IC 6-5.5-5-1, or a return combined by the
38 department under IC 6-3-2-2(p), the final determination date
39 means the first date on which no related federal adjustments
40 arising from that audit remain to be finally determined, as
41 described in clause (A), for the entire group.
- 42 (C) If the federal adjustment results from filing an amended
43 federal return, a federal refund claim, or an administrative
44 adjustment request, the final determination date means the day
45 on which the amended return, refund claim, administrative
46 adjustment request, or other similar report was filed.



- 1 (12) "Final federal adjustment" means a federal adjustment after
2 the final determination date for that federal adjustment has
3 passed.
- 4 (13) "Indirect partner" means a partner in a partnership or pass
5 through entity that itself holds an interest directly, or through
6 another indirect partner, in a partnership or pass through entity.
- 7 (14) "Internal Revenue Code" has the meaning set forth in
8 IC 6-3-1-11.
- 9 (15) "Nonresident partner" has the meaning provided in
10 IC 6-3-4-12(n).
- 11 (16) "Partner" means a person or entity that holds an interest
12 directly or indirectly in a partnership or other pass through entity.
- 13 (17) "Partner level adjustments report" means a report provided
14 by a partnership to its partners as a result of a department action
15 with regard to the partnership. A partner level adjustments report
16 does not include an amended statement provided by a partnership
17 or other entity as a result of an adjustment reported by the
18 partnership.
- 19 (18) "Partnership" has the meaning set forth in IC 6-3-1-19.
- 20 (19) "Partnership level audit" means an examination by the
21 Internal Revenue Service at the partnership level under Sections
22 6221 through 6241 of the Internal Revenue Code, as enacted by
23 the Bipartisan Budget Act of 2015, Public Law 114-74, which
24 results in federal adjustments.
- 25 (20) "Partnership return" means a return required to be filed by a
26 partnership pursuant to IC 6-3-4-10. In the case of a partnership
27 that is required to withhold tax or file a composite return pursuant
28 to IC 6-3-4-12 or IC 6-5.5-2-8, the term also includes the returns
29 or schedules required for tax withholding or composite filing.
- 30 (21) "Pass through entity" means an entity defined in IC 6-3-1-35,
31 other than a partnership, that is not subject to tax under IC 6-3.
- 32 (22) "Reallocation adjustment" means a federal adjustment
33 resulting from a partnership level audit or an administrative
34 adjustment request that changes the shares of one (1) or more
35 items of partnership income, gain, loss, expense, or credit
36 allocated to direct partners. A positive reallocation adjustment
37 means the portion of a reallocation adjustment that would
38 increase federal adjusted gross income or federal taxable income
39 for one (1) or more direct partners, and a negative reallocation
40 adjustment means the portion of a reallocation adjustment that
41 would decrease federal adjusted gross income or federal taxable
42 income for one (1) or more direct partners, according to Section
43 6225 of the Internal Revenue Code and the regulations under that
44 section.
- 45 (23) "Resident partner" means a partner that is not a nonresident
46 partner.



- 1 (24) "Review year" means the taxable year of a partnership that
 2 is subject to a partnership level audit, *an administrative*
 3 *adjustment request, or an amended federal return* that results in
 4 federal adjustments, *regardless of whether any federal tax*
 5 *determined to be due is the responsibility of the partnership or*
 6 *partners.*
- 7 (25) "Statement" means a form or schedule prescribed by the
 8 department through which a *partnership or* pass through entity
 9 reports tax attributes to its owners or beneficiaries.
- 10 (26) "Tax attribute" means any item of income, deduction, credit,
 11 receipts for apportionment, or other amount or status that
 12 determines a partner's liability under IC 6-3, IC 6-3.6, or IC 6-5.5.
- 13 (27) "Taxable year" means, in the case of a partnership, the year
 14 or partial year for which a partnership files a return for state and
 15 federal purposes and, in the case of a partner, the taxable year in
 16 which the partner reports tax attributes from the partnership.
- 17 (28) "Taxpayer" has the meaning set forth in IC 6-3-1-15 (in the
 18 case of the adjusted gross income tax) and IC 6-5.5-1-17 (in the
 19 case of the financial institutions tax) and, unless the context
 20 clearly indicates otherwise, includes a partnership subject to a
 21 partnership level audit or a partnership that has made an
 22 administrative adjustment request, as well as a tiered partner of
 23 that partnership.
- 24 (29) "Tiered partner" means any partner that is a partnership or
 25 pass through entity.
- 26 (30) "Unrelated business taxable income" has the meaning set
 27 forth in Section 512 of the Internal Revenue Code.
- 28 SECTION 9. IC 6-3-4.5-9, AS AMENDED BY P.L.137-2022,
 29 SECTION 46, AND AS AMENDED BY P.L.138-2022, SECTION 7,
 30 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 31 [EFFECTIVE JULY 1, 2022]: Sec. 9. (a) Partnerships and partners
 32 shall report final federal adjustments arising from a partnership level
 33 audit or an administrative adjustment request and make payments as
 34 required under this section.
- 35 (b) Final federal adjustments subject to the requirements of this
 36 section, except those subject to a properly made election under
 37 subsection (c), shall be reported as follows:
- 38 (1) Not later than the applicable deadline, the partnership shall:
- 39 (A) file an amended partnership return for the review year and
 40 any other taxable year affected by the final federal adjustments
 41 with the department as provided in section 8 of this chapter
 42 and provide any other information required by the department;
- 43 (B) notify each of its direct partners of their distributive share
 44 of the final federal adjustments as provided in section 8 of this
 45 chapter for all affected taxable years for which the partnership
 46 filed an amended partnership return by an amended statement



- 1 or a report in the form and manner prescribed by the
 2 department; and
- 3 (C) file an amended composite return for direct partners and
 4 an amended withholding return for direct partners for the
 5 review year and any affected taxable years as otherwise
 6 required by IC 6-3-4-12 or IC 6-5.5-2-8 and pay any tax due
 7 for the taxable years.
- 8 (2) Each direct partner that is subject to tax under IC 6-3,
 9 IC 6-3.6, or IC 6-5.5 shall, on or before the applicable deadline:
- 10 (A) file an amended return as provided in section 8 of this
 11 chapter reporting their distributive share of the adjustments
 12 reported to them under subdivision (1)(B) for the taxable year
 13 in which affected taxable year attributes would be reported by
 14 the direct partner as provided in section 8 of this chapter; and
 15 (B) pay any additional amount of tax due as if final federal
 16 partnership adjustments had been properly reported, less any
 17 credit for related amounts paid or withheld and remitted on
 18 behalf of the direct partner.
- 19 (3) Each tiered partner shall treat any final federal partnership
 20 adjustments under this section in a manner consistent with the
 21 treatment of tiered partners under section 8 of this chapter.
- 22 (c) Except as provided in subsection (d), an audited partnership
 23 making an election under this subsection shall:
- 24 (1) not later than the applicable deadline, file an amended
 25 partnership return for the review year and for any other affected
 26 taxable year elected by the audited partnership, including
 27 information as required by the department, and notify the
 28 department that it is making the election under this subsection;
 29 and
- 30 (2) not later than ninety (90) days after the applicable deadline,
 31 pay an amount, determined as follows, in lieu of taxes owed by its
 32 direct or indirect partners:
- 33 (A) Exclude from final federal adjustments the distributive
 34 share of these adjustments reported to a direct exempt partner
 35 that is not unrelated business income.
- 36 (B) For the total distributive shares of the remaining final
 37 federal adjustments reported to direct corporate partners and
 38 to direct exempt partners, apportion and allocate such
 39 adjustments as provided under IC 6-3-2-2 or IC 6-3-2-2.2 (in
 40 the case of the adjusted gross income tax) or IC 6-5.5-4 (in the
 41 case of the financial institutions tax), and multiply the
 42 resulting amount by the tax rate for the taxable year under
 43 ~~IC 6-3-2-1(b)~~, IC 6-3-2-1(c), IC 6-3-2-1.5, or IC 6-5.5-2-1, as
 44 applicable.
- 45 (C) For the total distributive shares of the remaining final
 46 federal adjustments reported to nonresident direct partners



1 other than *tiered partners* or corporate partners, determine the
 2 amount of such adjustments which is Indiana source income
 3 under IC 6-3-2-2 or IC 6-3-2-2.2, and multiply the resulting
 4 amount by the tax rate under ~~IC 6-3-2-1(a)~~, IC 6-3-2-1(b), and
 5 if applicable IC 6-3.6. If a partnership is unable to determine
 6 whether a nonresident is subject to tax under IC 6-3.6, or to
 7 determine in what county the nonresident is subject to tax
 8 under IC 6-3.6, tax shall also be imposed at the highest rate for
 9 which a county imposes a tax under IC 6-3.6 for the taxable
 10 year.

11 (D) For the total distributive shares of the remaining final
 12 federal adjustments reported to tiered partners:

13 (i) determine the amount of any adjustment that is of a type
 14 that it would be subject to sourcing in Indiana under
 15 IC 6-3-2-2, IC 6-3-2-2.2, or IC 6-5.5-4, as applicable, and
 16 determine the portion of this amount that would be sourced
 17 to Indiana;

18 (ii) determine the amount of any adjustment that is of a type
 19 that it would not be subject to sourcing to Indiana by a
 20 nonresident partner under IC 6-3-2-2, IC 6-3-2-2.2, or
 21 IC 6-5.5-4, as applicable;

22 (iii) determine the portion of the amount determined under
 23 item (ii) that can be established, as prescribed by the
 24 department by rule under IC 4-22-2, to be properly allocable
 25 to nonresident indirect partners or other partners not subject
 26 to tax on the adjustments; and

27 (iv) multiply the sum of the amounts determined in items (i)
 28 and (ii) reduced by the amount determined in item (iii) by
 29 the highest combined rate for the *review taxable* year under
 30 ~~IC 6-3-2-1(a)~~ IC 6-3-2-1(b) and IC 6-3.6 for any county, the
 31 rate under ~~IC 6-3-2-1(b)~~, IC 6-3-2-1(c), or the rate under
 32 6-5.5-2-1 for the taxable year, whichever is highest.

33 (E) For the total distributive shares of the remaining final
 34 federal adjustments reported to resident individual, estate, or
 35 trust direct partners, multiply that amount by the tax rate under
 36 ~~IC 6-3-2-1(a)~~ IC 6-3-2-1(b) and IC 6-3.6. If a partnership does
 37 not reasonably ascertain the county of residence for an
 38 individual direct partner, the rate under IC 6-3.6 for that
 39 partner shall be treated as the highest rate imposed in any
 40 county under IC 6-3.6 for the taxable year.

41 (F) Add an amount equal to any credit reduction under
 42 IC 6-3-3, IC 6-3.1, and IC 6-5.5 attributable as a result of
 43 final federal adjustments.

44 ~~(F)~~ (G) Add the amounts determined in clauses (B), (C),
 45 (D)(iv), ~~and~~ (E), and (F). For purposes of determining interest
 46 and penalties, the due date of payment shall be the due date of



1 the partnership's return under IC 6-3-4-10 for the taxable year,
2 determined without regard to any extensions.

3 *If a partnership has made an election under this chapter to report and*
4 *remit all tax otherwise due at the partnership level for a taxable year,*
5 *the partnership shall be considered to have made a timely election*
6 *under this subsection with regard to any changes arising from an*
7 *amended return under this section for that taxable year.*

8 (d) Final federal adjustments subject to an election under subsection
9 (c) shall not include:

10 (1) the distributive share of final federal adjustments that would
11 constitute income derived from a partnership to any direct or
12 indirect partner that is a corporation taxable under ~~IC 6-3-2-1(b)~~;
13 *IC 6-3-2-1(c)*, IC 6-3-2-1.5, or IC 6-5.5-2-1 and is considered
14 unitary to the partnership;

15 (2) any final federal adjustments resulting from an administrative
16 adjustment request; or

17 (3) any other circumstances that the department determines would
18 result in avoidance or evasion of any tax otherwise due from one

19 (1) or more partners under IC 6-3 or IC 6-5.5.

20 (e) Notwithstanding IC 6-3-4-11, an audited partnership not
21 otherwise subject to any reporting or payment obligations to Indiana
22 that makes an election under subsection (c) consents to be subject to
23 Indiana law related to reporting, assessment, payment, and collection
24 of Indiana tax calculated under the election.

25 SECTION 10. IC 6-3-4.5-18, AS AMENDED BY P.L.137-2022,
26 SECTION 50, AND AS AMENDED BY P.L.138-2022, SECTION 8,
27 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
28 [EFFECTIVE JULY 1, 2022]: Sec. 18. (a) If a partnership or tiered
29 partner is required to issue a report, issue an amended statement, or
30 issue other information to a partner, owner, or beneficiary under this
31 chapter, and does not issue such report, statement, or information
32 within the period such issuance is required under this chapter, the
33 partnership or tiered partner shall be liable for any tax that otherwise
34 may be due from the partner, owner, or beneficiary, notwithstanding
35 any other provision in IC 6-3 or IC 6-5.5. The tax rate under this
36 section shall be computed at the highest rate for the taxable year under:

37 (1) ~~IC 6-3-2-1(a)~~, *IC 6-3-2-1(b)*, plus the highest rate imposed in
38 any county under IC 6-3.6;

39 (2) ~~IC 6-3-2-1(b)~~, *IC 6-3-2-1(c)*; or

40 (3) IC 6-5.5-2-1;

41 unless the partnership or tiered partner can establish that a lower rate
42 should apply, the partnership or tiered partner has made an election to
43 be subject to tax under sections 6, 8, or 9 of this chapter, or to the
44 extent the partnership, tiered partner, or the department can determine
45 that the tax was otherwise properly reported and remitted. Such tax
46 shall be considered to be due on the due date of the partnership's or



1 tiered partner's return for the taxable year, determined without regard
2 to extensions.

3 (b) If a partnership or tiered partner issues the report, amended
4 statement, or other information:

5 (1) to an address that the partnership or tiered partner knows or
6 reasonably should know is incorrect; or

7 (2) if the report, amended statement, or other information not
8 described in subdivision (1) is returned and the partnership or
9 tiered partner:

10 (A) fails to take reasonable steps to determine a proper address
11 for reissuance within thirty (30) days after the report, amended
12 statement, or other information is returned; or

13 (B) takes such steps and fails to reissue the report, *amended*
14 *statement, or other information* to a proper address within
15 thirty (30) days after the report, amended statement, or other
16 information is returned;

17 such report, amended statement, or other information shall be
18 considered to have not been issued for purposes of this section.

19 (c) The department may issue a proposed assessment under this
20 section not later than three (3) years after the department receives a
21 return or amended return from the partnership or tiered partner for
22 which the partnership or tiered partner fails to issue reports, amended
23 statements, or other information, *or from the date a partnership is*
24 *required to issue partner level adjustments reports to its partners.*

25 (d) If:

26 (1) a direct or indirect partner files and remits the tax otherwise
27 due under this section, the assessment to the partnership *or tiered*
28 *partner* under this section shall be reduced by the portion of the
29 tax attributable to the direct or indirect partner; and

30 (2) a partnership or tiered partner files and remits the tax under
31 this section, such tax shall be treated as payment of tax to the
32 direct or indirect partners. However, in no event shall the direct
33 or indirect partners be permitted a refund of tax paid by a
34 partnership or tiered partner under this section unless otherwise
35 permitted under this chapter or IC 6-8.1-9-1.

36 (e) Nothing in this section shall be construed to relieve a partnership
37 or tiered partner from any duty to issue a report, amended statement, or
38 other information otherwise required under this chapter or under any
39 other provision of IC 6-3 or IC 6-5.5. If a partnership or tiered partner
40 issues a report, amended statement, or other information provided
41 under this chapter after the date otherwise required for issuance, the
42 department may grant relief to any tiered partner, direct partner, or
43 indirect partner affected by the late issuance, including extension of
44 applicable deadlines.

45 SECTION 11. IC 8-23-20-25.6, AS AMENDED BY P.L.97-2022,
46 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2022]: Sec. 25.6. (a) As used in this section, "market area"
2 means a point within the same county as the prior location of an
3 outdoor advertising sign.

4 (b) This section applies only to an outdoor advertising sign located
5 along the interstate and primary system, as defined in 23 U.S.C. 131(t)
6 on June 1, 1991, or any other highway where control of outdoor
7 advertising signs is required under 23 U.S.C. 131.

8 (c) If an outdoor advertising sign is no longer visible or becomes
9 obstructed, or must be moved or removed, due to a noise abatement or
10 safety measure, grade changes, construction, directional sign, highway
11 widening, or aesthetic improvement made by any agency of the state
12 along the interstate and primary system or any other highway, the
13 owner or operator of the outdoor advertising sign, to the extent allowed
14 by federal or state law, may:

15 (1) elevate a conforming outdoor advertising sign; or

16 (2) relocate a conforming or nonconforming outdoor advertising
17 sign to a point within the market area, if the new location of the
18 outdoor advertising sign complies with the applicable spacing
19 requirements and is located in land zoned for commercial or
20 industrial purposes or unzoned areas used for commercial or
21 industrial purposes.

22 (d) If within one (1) year of an action being filed under IC 32-24, an
23 owner can demonstrate that the owner has made good faith efforts to
24 relocate a conforming or nonconforming outdoor advertising sign to a
25 conforming location within the market area, but the owner has not
26 obtained a new conforming location, the outdoor advertising sign will
27 be treated as if it cannot be relocated within the market area.
28 Notwithstanding subsection (e) and IC 8-23-20.5, if an outdoor
29 advertising sign cannot be elevated or relocated to a conforming
30 location and elevation within the market area, the removal or relocation
31 of the outdoor advertising sign constitutes a taking of a property
32 interest and the owner must be compensated under section 27 of this
33 chapter. ~~Notwithstanding subsections (d) and (g), if a conforming~~
34 ~~outdoor advertising sign cannot be elevated or relocated within the~~
35 ~~market area, the removal or relocation of the conforming outdoor~~
36 ~~advertising sign constitutes a total taking of a real property interest,~~
37 ~~including the sign structure, and the owner must be compensated under~~
38 ~~section 27 of this chapter.~~

39 (e) The county or municipality, under IC 36-7-4, may, if necessary,
40 provide for the elevation or relocation by ordinance for a special
41 exception to the zoning ordinance of the county or municipality.

42 (f) The elevated outdoor advertising sign or outdoor advertising sign
43 to be relocated, to the extent allowed by federal or state law, may be
44 modified:

45 (1) to elevate the sign to make the entire advertising content of the
46 sign visible;



- 1 (2) to an angle to make the entire advertising content of the sign
 2 visible; and
 3 (3) in size or material type, at the expense of:
 4 (A) the owner, if the modification in size or material type of
 5 the outdoor advertising sign is by choice of the owner; or
 6 (B) the department, if the modification in size or material type
 7 of the outdoor advertising sign is required for the outdoor
 8 advertising sign to comply with IC 22-13.
- 9 (g) This section does not exempt an owner or operator of a sign from
 10 submitting to the department any application or fee required by law.
- 11 (h) At least twelve (12) months before the filing of an eminent
 12 domain action to acquire an outdoor advertising sign under IC 32-24,
 13 the department must provide written notice to the representative of the
 14 sign owner identified on the outdoor advertising sign permit that is on
 15 file with the Indiana department of transportation that a project has
 16 been planned that may impact the outdoor advertising sign.
- 17 (i) If the agency fails to provide notice required by subsection (h)
 18 within twelve (12) months of an action being filed against an owner
 19 under IC 32-24, the owner may receive reasonable compensation for
 20 losses associated with the failure to receive timely notice. However,
 21 failure to send notice required by subsection (h) is not a basis of an
 22 objection to a proceeding under IC 32-24-1-8.
- 23 SECTION 12. IC 16-19-3-27.5, AS AMENDED BY P.L.143-2022,
 24 SECTION 27, AND AS AMENDED BY P.L.167-2022, SECTION 4,
 25 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 26 [EFFECTIVE JULY 1, 2022]: Sec. 27.5. (a) As used in this section,
 27 "technology new to Indiana" (referred to in this section as "TNI")
 28 means sewage treatment or disposal methods, processes, or equipment
 29 that are not described in the administrative rules of the state department
 30 or the executive board concerning residential onsite sewage systems
 31 (410 IAC 6-8.3) or commercial onsite sewage systems (410
 32 IAC 6-10.1).
- 33 (b) The state department shall establish and maintain a technical
 34 review panel consisting of individuals with technical or scientific
 35 knowledge relating to onsite sewage systems. The technical review
 36 panel shall:
 37 (1) decide under subsection (f) whether to approve:
 38 (A) proprietary residential wastewater treatment devices; and
 39 (B) proprietary commercial wastewater treatment devices;
 40 for general use in Indiana;
 41 (2) biannually review the performance of residential septic
 42 systems and commercial onsite sewage systems;
 43 (3) assist the state department in developing standards and
 44 guidelines for proprietary residential wastewater treatment
 45 devices and proprietary commercial wastewater treatment
 46 devices; and



- 1 (4) assist the executive board and the state department in updating
 2 rules adopted under ~~sections~~ *section 4 and 5* of this chapter
 3 concerning residential septic systems and commercial onsite
 4 sewage systems.
- 5 (c) The technical review panel shall include the following:
- 6 (1) A member of the staff of the state department, who shall serve
 7 as the chair.
- 8 (2) A local health department environmental health specialist
 9 appointed by the governor.
- 10 (3) An Indiana professional engineer registered under IC 25-31-1
 11 representing the American Council of Engineering Companies.
- 12 (4) A representative of the Indiana Builders Association.
- 13 (5) An Indiana registered professional soil scientist (as defined in
 14 IC 25-31.5-1-6) representing the Indiana Registry of Soil
 15 Scientists.
- 16 (6) A representative of an Indiana college or university with a
 17 specialty in engineering, soil science, environmental health, or
 18 biology appointed by the governor.
- 19 (7) A representative of the Indiana Onsite Wastewater
 20 Professionals Association.
- 21 (8) An Indiana onsite sewage system contractor appointed by the
 22 governor.
- 23 (9) A representative of the Indiana State Building and
 24 Construction Trades Council.
- 25 All members of the technical review panel are voting members.
- 26 (d) In the case of a tie vote of the technical review panel, the
 27 technical review panel shall, not more than seven (7) days after the day
 28 of the tie vote:
- 29 (1) contact the applicant by phone call and by mail; and
 30 (2) request more information or provide an explanation of how the
 31 applicant can modify the application to make it more complete.
- 32 The technical review panel shall review any new information provided
 33 by the applicant and vote again on the application not more than thirty
 34 (30) days after receiving the information.
- 35 (e) The technical review panel shall do the following:
- 36 (1) Receive applications for the approval of TNI for general use
 37 in:
- 38 (A) residential septic systems under sections 4 and ~~5 of this~~
 39 ~~chapter, section 27~~ of this chapter and IC 16-41-25; and
 40 (B) commercial onsite sewage systems under sections 4 and ~~5~~
 41 ~~of this chapter, section 27~~ of this chapter and IC 16-19-3.5.
- 42 (2) Meet at least four (4) times per year to review applications
 43 described in subdivision (1).
- 44 (3) Notify each person who submits an application described in
 45 subdivision (1):
- 46 (A) that the person's application has been received by the



- 1 technical review panel; and
2 (B) of whether the application is complete;
3 not later than thirty (30) days after the technical review panel
4 receives the application.
5 (4) Inform each person who submits an application described in
6 subdivision (1) of:
7 (A) a tentative decision of the technical review panel; or
8 (B) the technical review panel's final decision under
9 subsection (f);
10 concerning the application not more than ninety (90) days after
11 the technical review panel notifies the person under subdivision
12 (3) that the panel has received the person's application.
13 (f) In response to each application described in subsection (e)(1),
14 the technical review panel shall make, and inform the applicant of, one
15 (1) of the following final decisions:
16 (1) That the TNI to which the application relates is approved for
17 general use in Indiana.
18 (2) That the TNI to which the application relates is approved for
19 use in Indiana with certain conditions, which may include:
20 (A) a requirement that the TNI be used initially only in a pilot
21 project;
22 (B) restrictions on the number or type of installations of the
23 TNI;
24 (C) sampling and analysis requirements for TNI involving or
25 comprising a secondary treatment system;
26 (D) requirements relating to training concerning the TNI;
27 (E) requirements concerning the operation and maintenance of
28 the TNI; or
29 (F) other requirements.
30 (3) That the TNI to which the application relates is approved on
31 a project-by-project basis.
32 (4) That the TNI is not approved for use in Indiana, which must
33 be accompanied by a statement of the reason for the decision.
34 (g) If the technical review panel makes a decision under subsection
35 (f)(4) that the TNI is not approved for use in Indiana, the applicant
36 may:
37 (1) submit a new application to the technical review panel under
38 this section; or
39 (2) file a petition for review of the technical review panel's
40 decision under IC 4-21.5-3.
41 (h) If the technical review panel fails to notify a person who submits
42 an application of the technical review panel's tentative decision or final
43 recommendation within ninety (90) days after receiving the application
44 as required by subsection (e)(4), the person who submitted the
45 application may use the TNI to which the application relates in a single
46 residential septic system or commercial onsite sewage system, as if the



- 1 TNI had been approved only for use in a pilot project.
- 2 (i) The technical review panel shall decide that the TNI to which an
- 3 application relates is approved for general use in Indiana if:
- 4 (1) the TNI has been certified as meeting the NSF/ANSI 40
- 5 Standard;
- 6 (2) a proposed Indiana design and installation manual for the TNI
- 7 is submitted with the permit application; and
- 8 (3) the technical review panel certifies that the proposed Indiana
- 9 design and installation manual meets the vertical and horizontal
- 10 separation, sizing, and soil loading criteria of the state
- 11 department.
- 12 (j) Subsection (k) applies if:
- 13 (1) a particular TNI meets the requirements of NSF/ANSI 40,
- 14 NSF/ANSI 245, or NSF/ANSI 350;
- 15 (2) the proposed Indiana design and installation manual for the
- 16 TNI meets the vertical and horizontal separation, sizing, and soil
- 17 loading criteria of the state department; and
- 18 (3) an Indiana professional engineer registered under IC 25-31-1
- 19 prepares site specific plans for the use of the TNI for a residential
- 20 or commercial application.
- 21 (k) In a case described in subsection (j):
- 22 (1) if the TNI is to be used in a residential application, the site
- 23 specific plans prepared under subsection (j)(3), after being
- 24 submitted to the local health department of the county, city, or
- 25 multiple county unit in which the TNI would be installed, may be
- 26 approved by the local health department within the period set
- 27 forth in IC 16-41-25-1(a); and
- 28 (2) if the TNI is to be used in a commercial application, the site
- 29 specific plans prepared under subsection (j)(3) shall be approved
- 30 by the state department upon submission of the site specific plans.
- 31 (l) *A local health department may not refuse an application for a*
- 32 *permit for the construction or installation of a residential onsite*
- 33 *sewage system (as defined in IC 16-41-25-0.4) solely because the*
- 34 *residential onsite sewage system has not been used previously in the*
- 35 *jurisdiction of the local health department or is unfamiliar to the local*
- 36 *health department, if either of the following apply:*
- 37 (1) *The residential onsite sewage system has been approved by*
- 38 *the technical review panel under this section for general use in*
- 39 *Indiana.*
- 40 (2) *The residential onsite sewage system:*
- 41 (A) *is based on one (1) or more sewage treatment or disposal*
- 42 *methods or processes; or*
- 43 (B) *incorporates equipment;*
- 44 *approved by the technical review panel under this section for*
- 45 *general use in Indiana.*
- 46 SECTION 13. IC 16-41-25-1, AS AMENDED BY P.L.104-2022,



1 SECTION 119, AND AS AMENDED BY P.L.167-2022, SECTION 7,
 2 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 3 [EFFECTIVE JULY 1, 2022]: Sec. 1. (a) The state department shall
 4 adopt rules under IC 4-22-2 that provide for a reasonable period not
 5 exceeding thirty (30) days in which a plan review and permit for a
 6 residential *septic systems onsite sewage system* must be approved or
 7 disapproved.

8 (b) This subsection applies to a county with a population of more
 9 than eighty thousand (80,000) and less than eighty thousand four
 10 hundred (80,400). As used in this subsection, "fill soil" means soil
 11 transported and deposited by humans or soil recently transported and
 12 deposited by natural erosion forces. A rule that the state department
 13 adopts concerning the installation of residential *septic onsite sewage*
 14 systems in fill soil may not prohibit the installation of a residential
 15 *septic onsite sewage system* in fill soil on a plat if:

- 16 (1) before the effective date of the rule, the plat of the affected lot
 17 was recorded;
- 18 (2) there is not an available sewer line within seven hundred fifty
 19 (750) feet of the property line of the affected lot; and
- 20 (3) the local health department determines that the soil, although
 21 fill soil, is suitable for the installation of a residential *septic onsite*
 22 *sewage system*.

23 SECTION 14. IC 20-28-9-1.5, AS AMENDED BY P.L.134-2022,
 24 SECTION 2, AND AS AMENDED BY P.L.168-2022, SECTION 15,
 25 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 26 [EFFECTIVE JULY 1, 2022]: Sec. 1.5. (a) This subsection governs
 27 salary increases for a teacher employed by a school corporation.
 28 Compensation attributable to additional degrees or graduate credits
 29 earned before the effective date of a local compensation plan created
 30 under this chapter before July 1, 2015, shall continue for school years
 31 beginning after June 30, 2015. Compensation attributable to additional
 32 degrees for which a teacher has started course work before July 1,
 33 2011, and completed course work before September 2, 2014, shall also
 34 continue for school years beginning after June 30, 2015. For school
 35 years beginning after June 30, ~~2015~~, 2022, a school corporation may
 36 provide a supplemental payment to a teacher in excess of the salary
 37 specified in the school corporation's compensation plan. *under any of*
 38 *the following circumstances:*

39 (1) *The teacher:*

40 (A) *teaches an advanced placement course or a Cambridge*
 41 *International course; or*

42 (B) *has earned a master's degree from an accredited*
 43 *postsecondary educational institution in a content area*
 44 *directly related to the subject matter of:*

45 (i) *a dual credit course; or*

46 (ii) *another course;*



- 1 *taught by the teacher:*
- 2 *(2) Beginning after June 30, 2018, the teacher:*
- 3 *(A) is a special education professional; or*
- 4 *(B) teaches in the areas of science, technology, engineering,*
- 5 *or mathematics.*
- 6 *(3) Beginning after June 30, 2019, the teacher teaches a career*
- 7 *or technical education course.*
- 8 *In addition, a supplemental payment may be made to an elementary*
- 9 *school teacher who earns a master's degree in math, reading, or*
- 10 *literacy. A supplement provided under this subsection is not subject to*
- 11 *collective bargaining but a discussion of the supplement must be held.*
- 12 *Such a supplement is in addition to any increase permitted under*
- 13 *subsection (b).*
- 14 (b) Increases or increments in a local salary range must be based
- 15 upon a combination of the following factors:
- 16 (1) A combination of the following factors taken together may
- 17 account for not more than fifty percent (50%) of the calculation
- 18 used to determine a teacher's increase or increment:
- 19 (A) The number of years of a teacher's experience.
- 20 (B) The possession of either:
- 21 (i) additional content area degrees beyond the requirements
- 22 for employment; or
- 23 (ii) additional content area degrees and credit hours beyond
- 24 the requirements for employment, if required under an
- 25 agreement bargained under IC 20-29.
- 26 (2) The results of an evaluation conducted under IC 20-28-11.5.
- 27 (3) The assignment of instructional leadership roles, including the
- 28 responsibility for conducting evaluations under IC 20-28-11.5.
- 29 (4) The academic needs of students in the school corporation.
- 30 (c) To provide greater flexibility and options, a school corporation
- 31 may differentiate the amount of salary increases or increments
- 32 determined for teachers. A school corporation shall base a
- 33 differentiated amount under this subsection on reasons the school
- 34 corporation determines are appropriate, which may include the:
- 35 (1) subject or subjects *including the subjects described in*
- 36 *subsection (a)(2),* taught by a given teacher;
- 37 (2) importance of retaining a given teacher at the school
- 38 corporation; *and*
- 39 (3) need to attract an individual with specific qualifications to fill
- 40 a teaching vacancy; *and*
- 41 (4) *offering of a new program or class.*
- 42 (d) A school corporation may provide differentiated increases or
- 43 increments under subsection (b), and in excess of the percentage
- 44 specified in subsection (b)(1), in order to:
- 45 (1) reduce the gap between the school corporation's minimum
- 46 teacher salary and the average of the school corporation's



- 1 minimum and maximum teacher salaries; or
2 (2) allow teachers currently employed by the school corporation
3 to receive a salary adjusted in comparison to starting base salaries
4 of new teachers.
- 5 (e) Except as provided in subsection (f), a teacher rated ineffective
6 or improvement necessary under IC 20-28-11.5 may not receive any
7 raise or increment for the following year if the teacher's employment
8 contract is continued. The amount that would otherwise have been
9 allocated for the salary increase of teachers rated ineffective or
10 improvement necessary shall be allocated for compensation of all
11 teachers rated effective and highly effective based on the criteria in
12 subsection (b).
- 13 (f) Subsection (e) does not apply to a teacher in the first two (2) full
14 school years that the teacher provides instruction to students in
15 elementary school or high school. If a teacher provides instruction to
16 students in elementary school or high school in another state, any full
17 school year, or its equivalent in the other state, that the teacher provides
18 instruction counts toward the two (2) full school years under this
19 subsection.
- 20 (g) A teacher who does not receive a raise or increment under
21 subsection (e) may file a request with the superintendent or
22 superintendent's designee not later than five (5) days after receiving
23 notice that the teacher received a rating of ineffective. The teacher is
24 entitled to a private conference with the superintendent or
25 superintendent's designee.
- 26 (h) The Indiana education employment relations board established
27 in IC 20-29-3-1 shall publish a model compensation plan with a model
28 salary range that a school corporation may adopt.
- 29 (i) Each school corporation shall submit its local compensation plan
30 to the Indiana education employment relations board. For a school year
31 beginning after June 30, 2015, a local compensation plan must specify
32 the range for teacher salaries. The Indiana education employment
33 relations board shall publish the local compensation plans on the
34 Indiana education employment relations board's Internet web site.
- 35 (j) The Indiana education employment relations board shall review
36 a compensation plan for compliance with this section as part of its
37 review under IC 20-29-6-6.1. The Indiana education employment
38 relations board has jurisdiction to determine compliance of a
39 compensation plan submitted under this section.
- 40 (k) This chapter may not be construed to require or allow a school
41 corporation to decrease the salary of any teacher below the salary the
42 teacher was earning on or before July 1, 2015, if that decrease would
43 be made solely to conform to the new compensation plan.
- 44 (l) After June 30, 2011, all rights, duties, or obligations established
45 under IC 20-28-9-1 before its repeal are considered rights, duties, or
46 obligations under this section.



1 (m) *An employment agreement described in IC 20-28-6-7.3 between*
 2 *an adjunct teacher and a school corporation is not subject to this*
 3 *section.*

4 SECTION 15. IC 20-30-2-4, AS AMENDED BY P.L.130-2022,
 5 SECTION 3, AND AS AMENDED BY P.L.139-2022, SECTION 14,
 6 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 7 [EFFECTIVE JULY 1, 2022]: Sec. 4. (a) *Subject to subsection ~~(b)~~; (c)*,
 8 if a school corporation fails to conduct the minimum number of student
 9 instructional days during a school year as required under section 3 of
 10 this chapter, the department shall reduce the August tuition support
 11 distribution to that school corporation for a school year by an amount
 12 determined as follows:

13 STEP ONE: Determine the remainder of:

14 (A) the amount of the total tuition support allocated to the
 15 school corporation for the particular school year; minus

16 (B) that part of the total tuition support allocated to the school
 17 corporation for that school year with respect to student
 18 instructional days one hundred seventy-six (176) through one
 19 hundred eighty (180).

20 STEP TWO: Subtract the number of student instructional days
 21 that the school corporation conducted from one hundred eighty
 22 (180).

23 STEP THREE: Determine the lesser of five (5) or the remainder
 24 determined under STEP TWO.

25 STEP FOUR: Divide the amount subtracted under STEP ONE (B)
 26 by five (5).

27 STEP FIVE: Multiply the quotient determined under STEP FOUR
 28 by the number determined under STEP THREE.

29 STEP SIX: Subtract the number determined under STEP THREE
 30 from the remainder determined under STEP TWO.

31 STEP SEVEN: Divide the remainder determined under STEP
 32 ONE by one hundred seventy-five (175).

33 STEP EIGHT: Multiply the quotient determined under STEP
 34 SEVEN by the remainder determined under STEP SIX.

35 STEP NINE: Add the product determined under STEP FIVE to
 36 the product determined under STEP EIGHT.

37 (b) *If the total amount of state tuition support that a school*
 38 *corporation receives or will receive during a school year decreases*
 39 *under this section by an amount that is equal to or more than two*
 40 *hundred fifty thousand dollars (\$250,000) from the amount the school*
 41 *corporation would otherwise be eligible to receive during the school*
 42 *year as determined under IC 20-43, the budget committee shall review*
 43 *the amount of and the reason for the decrease before implementation*
 44 *of the decrease.*

45 ~~(b)~~ (c) *If fewer than all of the schools in a school corporation fail*
 46 *to conduct the minimum number of student instructional days during*



1 *a school year as required under section 3 of this chapter, the reduction*
 2 *in August tuition support required by this section shall take into*
 3 *account only the schools in the school corporation that failed to*
 4 *conduct the minimum number of student instructional days and only*
 5 *the grades for which the required number of student instructional days*
 6 *was not conducted.*

7 SECTION 16. IC 25-22.5-1-1.1, AS AMENDED BY P.L.128-2022,
 8 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 9 JULY 1, 2022]: Sec. 1.1. As used in this article:

10 (a) "Practice of medicine or osteopathic medicine" means any one
 11 (1) or a combination of the following:

12 (1) Holding oneself out to the public as being engaged in:

13 (A) the diagnosis, treatment, correction, or prevention of any
 14 disease, ailment, defect, injury, infirmity, deformity, pain, or
 15 other condition of human beings;

16 (B) the suggestion, recommendation, or prescription or
 17 administration of any form of treatment, without limitation;

18 (C) the performing of any kind of surgical operation upon a
 19 human being, including tattooing (except for providing a tattoo
 20 as defined in IC 35-45-21-4(a)), in which human tissue is cut,
 21 burned, or vaporized by the use of any mechanical means,
 22 laser, or ionizing radiation, or the penetration of the skin or
 23 body orifice by any means, for the intended palliation, relief,
 24 or cure; or

25 (D) the prevention of any physical, mental, or functional
 26 ailment or defect of any person.

27 (2) The maintenance of an office or a place of business for the
 28 reception, examination, or treatment of persons suffering from
 29 disease, ailment, defect, injury, infirmity, deformity, pain, or other
 30 conditions of body or mind.

31 (3) Attaching to a name, either alone or in connection with other
 32 words, the designation or term:

33 (A) "doctor of medicine";

34 (B) "M.D.";

35 (C) "doctor of osteopathy";

36 (D) "D.O.";

37 (E) "physician";

38 (F) "osteopath";

39 (G) "osteopathic medical physician";

40 (H) "surgeon";

41 (I) "physician and surgeon";

42 (J) "anesthesiologist";

43 (K) "cardiologist";

44 (L) "dermatologist";

45 (M) "endocrinologist";

46 (N) "gastroenterologist";



- 1 (O) "gynecologist";
 2 (P) "hematologist";
 3 (Q) "internist";
 4 (R) "laryngologist";
 5 (S) "nephrologist";
 6 (T) "neurologist";
 7 (U) "obstetrician";
 8 (V) "oncologist";
 9 (W) "ophthalmologist";
 10 (X) "orthopedic surgeon";
 11 (Y) "orthopedist";
 12 (Z) "otologist";
 13 (AA) "otolaryngologist";
 14 (BB) "otorhinolaryngologist";
 15 (CC) "pathologist";
 16 (DD) "pediatrician";
 17 (EE) "primary care physician";
 18 (FF) "proctologist";
 19 (GG) "psychiatrist";
 20 (HH) "radiologist";
 21 (II) "rheumatologist";
 22 (JJ) "rhinologist";
 23 (KK) "urologist";
 24 (LL) "medical doctor";
 25 (MM) "family practice physician"; or
 26 (NN) "physiatrist".

27 This subdivision does not apply to a practitioner if the practitioner
 28 has a special area of practice and the practitioner uses the
 29 following format: "[The name or title of the practitioner's
 30 profession] specializing in [name of specialty]".

31 (4) Nothing in subdivision (3) prevents the following:

32 (A) A practitioner from using the name or title of the
 33 practitioner's profession that is allowed under the practitioner's
 34 practice act or under a law in the Indiana Code.

35 (B) A practitioner who is a chiropractor (as defined in
 36 IC 25-10-1-1) and who has attained diplomate status in a
 37 chiropractic specialty area recognized by the American
 38 Chiropractic Association, International **Chiropractic**
 39 **Chiropractors** Association, or International Academy of
 40 Clinical Neurology before July 1, 2025, from using a
 41 designation or term included in subdivision (3) in conjunction
 42 with the name or title of the practitioner's profession.

43 (C) A practitioner who is a dentist licensed under IC 25-14-1
 44 and who has completed a dental anesthesiology residency
 45 recognized by the American Dental Board of Anesthesiology
 46 before July 1, 2025, from using a designation or term included



1 in subdivision (3) in conjunction with the name or title of the
2 practitioner's profession.

3 (5) Providing diagnostic or treatment services to a person in
4 Indiana when the diagnostic or treatment services:

5 (A) are transmitted through electronic communications; and

6 (B) are on a regular, routine, and nonepisodic basis or under
7 an oral or written agreement to regularly provide medical
8 services.

9 In addition to the exceptions described in section 2 of this chapter,
10 a nonresident physician who is located outside Indiana does not
11 practice medicine or osteopathy in Indiana by providing a second
12 opinion to a licensee or diagnostic or treatment services to a
13 patient in Indiana following medical care originally provided to
14 the patient while outside Indiana.

15 (b) "Board" refers to the medical licensing board of Indiana.

16 (c) "Diagnose or diagnosis" means to examine a patient, parts of a
17 patient's body, substances taken or removed from a patient's body, or
18 materials produced by a patient's body to determine the source or
19 nature of a disease or other physical or mental condition, or to hold
20 oneself out or represent that a person is a physician and is so examining
21 a patient. It is not necessary that the examination be made in the
22 presence of the patient; it may be made on information supplied either
23 directly or indirectly by the patient.

24 (d) "Drug or medicine" means any medicine, compound, or
25 chemical or biological preparation intended for internal or external use
26 of humans, and all substances intended to be used for the diagnosis,
27 cure, mitigation, or prevention of diseases or abnormalities of humans,
28 which are recognized in the latest editions published of the United
29 States Pharmacopoeia or National Formulary, or otherwise established
30 as a drug or medicine.

31 (e) "Licensee" means any individual holding a valid unlimited
32 license issued by the board under this article.

33 (f) "Prescribe or prescription" means to direct, order, or designate
34 the use of or manner of using a drug, medicine, or treatment, by spoken
35 or written words or other means and in accordance with IC 25-1-9.3.

36 (g) "Physician" means any person who holds the degree of doctor of
37 medicine or doctor of osteopathy or its equivalent and who holds a
38 valid unlimited license to practice medicine or osteopathic medicine in
39 Indiana.

40 (h) "Medical school" means a nationally accredited college of
41 medicine or of osteopathic medicine approved by the board.

42 (i) "Physician assistant" means an individual who:

43 (1) has a collaborative agreement with a physician;

44 (2) graduated from an approved physician assistant program
45 described in IC 25-27.5-2-2;

46 (3) passed the examination administered by the National



1 Commission on Certification of Physician Assistants (NCCPA)
 2 and maintains certification; and
 3 (4) has been licensed by the physician assistant committee under
 4 IC 25-27.5.

5 (j) "Agency" refers to the Indiana professional licensing agency
 6 under IC 25-1-5.

7 (k) "INSPECT program" means the Indiana scheduled prescription
 8 electronic collection and tracking program established by IC 25-1-13-4.

9 SECTION 17. IC 32-22-3-4, AS ADDED BY P.L.156-2022,
 10 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 11 JULY 1, 2022]: Sec. 4. (a) Except as provided in section 0.5 of this
 12 chapter, after June 30, 2022, a foreign business entity may not acquire
 13 by grant, purchase, devise, descent, or otherwise any agricultural land
 14 located within Indiana for the purposes of crop farming or timber
 15 production.

16 (b) Except as provided in section 0.5 of this chapter, a foreign
 17 business entity that acquired agricultural land located within Indiana
 18 for the purposes of crop farming **or timber production** before July 1,
 19 2022, may not grant, sell, or otherwise transfer the agricultural land to
 20 any other foreign business entity for the purposes of crop farming **or**
 21 **timber production** after June 30, 2022.

22 SECTION 18. IC 33-24-6-3, AS AMENDED BY P.L.105-2022,
 23 SECTION 43, AND AS AMENDED BY P.L.147-2022, SECTION 4,
 24 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 25 [EFFECTIVE JULY 1, 2022]: Sec. 3. (a) The office of judicial
 26 administration shall do the following:

27 (1) Examine the administrative and business methods and systems
 28 employed in the offices of the clerks of court and other offices
 29 related to and serving the courts and make recommendations for
 30 necessary improvement.

31 (2) Collect and compile statistical data and other information on
 32 the judicial work of the courts in Indiana. All justices of the
 33 supreme court, judges of the court of appeals, judges of all trial
 34 courts, and any city or town courts, whether having general or
 35 special jurisdiction, court clerks, court reporters, and other
 36 officers and employees of the courts shall, upon notice by the
 37 chief administrative officer and in compliance with procedures
 38 prescribed by the chief administrative officer, furnish the chief
 39 administrative officer the information as is requested concerning
 40 the nature and volume of judicial business. The information must
 41 include the following:

- 42 (A) The volume, condition, and type of business conducted by
 43 the courts.
 44 (B) The methods of procedure in the courts.
 45 (C) The work accomplished by the courts.
 46 (D) The receipt and expenditure of public money by and for



- 1 the operation of the courts.
- 2 (E) The methods of disposition or termination of cases.
- 3 (3) Prepare and publish reports, not less than one (1) or more than
- 4 two (2) times per year, on the nature and volume of judicial work
- 5 performed by the courts as determined by the information
- 6 required in subdivision (2).
- 7 (4) Serve the judicial nominating commission and the judicial
- 8 qualifications commission in the performance by the commissions
- 9 of their statutory and constitutional functions.
- 10 (5) Administer the civil legal aid fund as required by IC 33-24-12.
- 11 (6) Administer the court technology fund established by section
- 12 12 of this chapter.
- 13 (7) By December 31, 2013, develop and implement a standard
- 14 protocol for sending and receiving court data:
- 15 (A) between the protective order registry, established by
- 16 IC 5-2-9-5.5, and county court case management systems;
- 17 (B) at the option of the county prosecuting attorney, for:
- 18 (i) a prosecuting attorney's case management system;
- 19 (ii) a county court case management system; and
- 20 (iii) a county court case management system developed and
- 21 operated by the office of judicial administration;
- 22 to interface with the electronic traffic tickets, as defined by
- 23 IC 9-30-3-2.5; and
- 24 (C) between county court case management systems and the
- 25 case management system developed and operated by the office
- 26 of judicial administration.
- 27 The standard protocol developed and implemented under this
- 28 subdivision shall permit private sector vendors, including vendors
- 29 providing service to a local system and vendors accessing the
- 30 system for information, to send and receive court information on
- 31 an equitable basis and at an equitable cost, *and for a case*
- 32 *management system developed and operated by the office of*
- 33 *judicial administration, must include a searchable field for the*
- 34 *name and bail agent license number, if applicable, of the bail*
- 35 *agent or a person authorized by the surety that pays bail for an*
- 36 *individual as described in IC 35-33-8-3.2.*
- 37 (8) Establish and administer an electronic system for receiving
- 38 information that relates to certain individuals who may be
- 39 prohibited from possessing a firearm for the purpose of:
- 40 (A) transmitting this information to the Federal Bureau of
- 41 Investigation for inclusion in the NICS; and
- 42 (B) beginning July 1, 2021, compiling and publishing certain
- 43 statistics related to the confiscation and retention of firearms
- 44 as described under section 14 of this chapter.
- 45 (9) Establish and administer an electronic system for receiving
- 46 drug related felony conviction information from courts. The office



1 of judicial administration shall notify NPLeX of each drug related
 2 felony entered after June 30, 2012, and do the following:

3 (A) Provide NPLeX with the following information:

- 4 (i) The convicted individual's full name.
 5 (ii) The convicted individual's date of birth.
 6 (iii) The convicted individual's driver's license number, state
 7 personal identification number, or other unique number, if
 8 available.
 9 (iv) The date the individual was convicted of the felony.

10 Upon receipt of the information from the office of judicial
 11 administration, a stop sale alert must be generated through
 12 NPLeX for each individual reported under this clause.

13 (B) Notify NPLeX if the felony of an individual reported under
 14 clause (A) has been:

- 15 (i) set aside;
 16 (ii) reversed;
 17 (iii) expunged; or
 18 (iv) vacated.

19 Upon receipt of information under this clause, NPLeX shall
 20 remove the stop sale alert issued under clause (A) for the
 21 individual.

22 (10) After July 1, 2018, establish and administer an electronic
 23 system for receiving from courts felony *or misdemeanor*
 24 conviction information for each felony *or misdemeanor* described
 25 in IC 20-28-5-8(c). The office of judicial administration shall
 26 notify the department of education at least one (1) time each week
 27 of each felony *or misdemeanor* described in IC 20-28-5-8(c)
 28 entered after July 1, 2018, and do the following:

29 (A) Provide the department of education with the following
 30 information:

- 31 (i) The convicted individual's full name.
 32 (ii) The convicted individual's date of birth.
 33 (iii) The convicted individual's driver's license number, state
 34 personal identification number, or other unique number, if
 35 available.
 36 (iv) The date the individual was convicted of the felony *or*
 37 *misdemeanor*.

38 (B) Notify the department of education if the felony *or*
 39 *misdemeanor* of an individual reported under clause (A) has
 40 been:

- 41 (i) set aside;
 42 (ii) reversed; or
 43 (iii) vacated.

44 (11) Perform legal and administrative duties for the justices as
 45 determined by the justices.

46 (12) Provide staff support for the judicial conference of Indiana



- 1 established in IC 33-38-9.
- 2 (13) Work with the United States Department of Veterans Affairs
- 3 to identify and address the needs of veterans in the court system.
- 4 (14) If necessary for purposes of IC 35-47-16-1, issue a retired
- 5 judicial officer an identification card identifying the retired
- 6 judicial officer as a retired judicial officer.
- 7 (15) Establish and administer the statewide juvenile justice data
- 8 aggregation plan established under section 12.5 of this chapter.
- 9 (b) All forms to be used in gathering data must be approved by the
- 10 supreme court and shall be distributed to all judges and clerks before
- 11 the start of each period for which reports are required.
- 12 (c) The office of judicial administration may adopt rules to
- 13 implement this section.
- 14 SECTION 19. IC 33-34-8-1, AS AMENDED BY P.L.106-2022,
- 15 SECTION 4, AND AS AMENDED BY P.L.174-2022, SECTION 59,
- 16 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
- 17 [EFFECTIVE JULY 1, 2022]: Sec. 1. (a) The following fees and costs
- 18 apply to cases in the small claims court:
- 19 (1) A township docket fee of five dollars (\$5) plus forty-five
- 20 percent (45%) of the infraction or ordinance violation costs fee
- 21 under IC 33-37-4-2.
- 22 (2) The bailiff's service of process by registered or certified mail
- 23 fee of fifteen dollars (\$15) for each service.
- 24 (3) The cost for the personal service of process by the bailiff or
- 25 other process server of fifteen dollars (\$15) for each service.
- 26 (4) Witness fees, if any, in the amount provided by IC 33-37-10-3
- 27 to be taxed and charged in the circuit court.
- 28 (5) A redocketing fee, if any, of five dollars (\$5).
- 29 (6) A document storage fee under IC 33-37-5-20.
- 30 (7) An automated record keeping fee under IC 33-37-5-21.
- 31 (8) A late fee, if any, under IC 33-37-5-22.
- 32 (9) A public defense administration fee under IC 33-37-5-21.2.
- 33 (10) A judicial insurance adjustment fee under IC 33-37-5-25.
- 34 (11) A judicial salaries fee under IC 33-37-5-26.
- 35 (12) A court administration fee under IC 33-37-5-27.
- 36 (13) Before July 1, ~~2022~~, 2025, a pro bono legal services fee
- 37 under IC 33-37-5-31.
- 38 *(14) A sheriff's service of process fee under IC 33-37-5-15 for*
- 39 *each service of process performed outside Marion County.*
- 40 The docket fee and the cost for the initial service of process shall be
- 41 paid at the institution of a case. The cost of service after the initial
- 42 service shall be assessed and paid after service has been made. The
- 43 cost of witness fees shall be paid before the witnesses are called.
- 44 (b) If the amount of the township docket fee computed under
- 45 subsection (a)(1) is not equal to a whole number, the amount shall be
- 46 rounded to the next highest whole number.



1 SECTION 20. IC 34-18-3-2, AS AMENDED BY P.L.69-2022,
 2 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 MARCH 13, 2020 (RETROACTIVE)]: Sec. 2. (a) Except as provided
 4 in subsection (b), for a health care provider to be qualified under this
 5 article, the health care provider or the health care provider's insurance
 6 carrier shall:

7 (1) cause to be filed with the commissioner proof of financial
 8 responsibility established under IC 34-18-4; and

9 (2) pay the surcharge assessed on all health care providers under
 10 IC 34-18-5.

11 (b) A health care provider who has a temporary license under
 12 ~~IC 25-1-21~~ IC 25-1-5.7 is qualified under this article while the
 13 temporary license is in effect.

14 SECTION 21. IC 34-18-3-3, AS AMENDED BY P.L.69-2022,
 15 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 16 MARCH 13, 2020 (RETROACTIVE)]: Sec. 3. (a) Except as provided
 17 in subsection (b), the officers, agents, and employees of a health care
 18 provider, while acting in the course and scope of their employment,
 19 may be qualified under this chapter if the following conditions are met:

20 (1) The officers, agents, and employees are individually named or
 21 are members of a named class in the proof of financial
 22 responsibility filed by the health care provider under IC 34-18-4.

23 (2) The surcharge assessed under IC 34-18-5 is paid.

24 (b) An officer, agent, or employee of a health care provider who has
 25 a temporary license under ~~IC 25-1-21~~ IC 25-1-5.7 is qualified under
 26 this article while the temporary license is in effect.

27 SECTION 22. IC 34-26-5-10, AS AMENDED BY P.L.159-2022,
 28 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 29 JULY 1, 2022]: Sec. 10. (a) ~~Except as provided in subsection (b)~~; If a
 30 court issues:

31 (1) an order for protection ex parte effective for a period
 32 described under section 9(f) of this chapter; or

33 (2) a modification of an order for protection ex parte effective for
 34 a period described under section 9(f) of this chapter;

35 and provides relief under section 9(c) of this chapter, upon a request by
 36 either party at any time after service of the order or modification, the
 37 court shall set a date for a hearing on the petition. Except as provided
 38 in subsection (c), the hearing must be held not more than thirty (30)
 39 days after the request for a hearing is filed unless continued by the
 40 court for good cause shown. The court shall notify both parties by first
 41 class mail of the date and time of the hearing. A party may only request
 42 one (1) hearing on a petition under this subsection.

43 (b) If a court issues:

44 (1) an order for protection ex parte effective for a period
 45 described under section 9(g) of this chapter; or

46 (2) a modification of an order for protection ex parte effective for



1 a period described under section 9(g) of this chapter;
 2 and provides relief under section 9(c) of this chapter, upon a request by
 3 either party not more than thirty (30) days after service of the order or
 4 modification, the court shall set a date for a hearing on the petition.
 5 Except as provided in subsection (c), the hearing must be held not more
 6 than thirty (30) days after the request for a hearing is filed unless
 7 continued by the court for good cause shown. The court shall notify
 8 both parties by first class mail of the date and time of the hearing. A
 9 party may only request one (1) hearing on a petition under this
 10 subsection.

11 (c) A court shall set a date for a hearing on the petition not more
 12 than thirty (30) days after the filing of the petition if a court issues an
 13 order for protection ex parte or a modification of an order of protection
 14 ex parte and:

15 (1) a petitioner requests or the court provides relief under section
 16 9(c)(3), 9(c)(5), 9(c)(6), 9(c)(7), or 9(c)(8) of this chapter; or

17 (2) a petitioner requests relief under section 9(d)(2), 9(d)(3), or
 18 9(d)(4) of this chapter.

19 The hearing must be given precedence over all matters pending in the
 20 court except older matters of the same character.

21 (d) In a hearing under this section:

22 (1) relief under section 9 of this chapter is available; and

23 (2) if a respondent seeks relief concerning an issue not raised by
 24 a petitioner, the court may continue the hearing at the petitioner's
 25 request.

26 SECTION 23. IC 34-30-2-101.7, AS ADDED BY P.L.149-2022,
 27 SECTION 20, IS REPEALED [EFFECTIVE JULY 1, 2022]. *Sec.*
 28 *101.7. IC 25-35.6-5-8 (Concerning members, officers, executive*
 29 *director, employees, and representatives of the audiology and*
 30 *speech-language pathology compact commission).*

31 SECTION 24. IC 34-30-2.1-53, AS ADDED BY P.L.105-2022,
 32 SECTION 12, IS REPEALED [EFFECTIVE JANUARY 1, 2023]. *Sec.*
 33 *53. IC 6-1.1-12-2 (Concerning a closing agent for failure to perform*
 34 *certain tasks for purposes of obtaining a property tax deduction for the*
 35 *property).*

36 SECTION 25. IC 34-30-2.1-386.5 IS ADDED TO THE INDIANA
 37 CODE AS A NEW SECTION TO READ AS FOLLOWS
 38 [EFFECTIVE JULY 1, 2022]: **Sec. 386.5. IC 25-35.6-5-8 (Concerning**
 39 **members, officers, executive director, employees, and**
 40 **representatives of the audiology and speech-language pathology**
 41 **compact commission).**

42 SECTION 26. [EFFECTIVE JULY 1, 2022] (a) **The general**
 43 **assembly recognizes that SEA 80-2022 (P.L.105-2022):**

44 (1) **repeals IC 34-30-2; and**

45 (2) **relocates the contents of IC 34-30-2 to IC 34-30-2.1;**
 46 **effective July 1, 2022.**



1 (b) The general assembly also recognizes that several acts
2 enacted in the 2022 legislative session added new sections to
3 IC 34-30-2 or amended sections within IC 34-30-2. The general
4 assembly intends to repeal IC 34-30-2 effective July 1, 2022. Except
5 as set forth in subsections (c) and (d), conflict resolution between
6 those acts and SEA 80-2022 (P.L.105-2022) was enacted in SEA
7 80-2022 (P.L.105-2022).

8 (c) SEA 5-2022 (P.L.149-2022) adds IC 34-30-2-101.7 effective
9 July 1, 2022. This act:

10 (1) repeals IC 34-30-2-101.7, as added by SEA 5-2022
11 (P.L.149-2022); and

12 (2) relocates the text of that section to a new
13 IC 34-30-2.1-386.5;

14 effective July 1, 2022.

15 (d) HEA 1260-2022 (P.L.174-2022) amends IC 34-30-2-16.6
16 effective January 1, 2023. IC 34-30-2-16.6 was relocated by SEA
17 80-2022 (P.L.105-2022) to IC 34-30-2.1-53 effective July 1, 2022.
18 This bill repeals IC 34-30-2-16.6 effective January 1, 2023, to
19 effectuate the amendment of IC 34-30-2-16.6 intended by HEA
20 1260-2022.

21 (e) This SECTION expires December 31, 2022.

22 SECTION 27. An emergency is declared for this act.

