

SENATE BILL No. 418(ts)

DIGEST OF INTRODUCED BILL

Citations Affected: IC 4-10-18-10; IC 4-33-13-5; IC 5-2-1-9; IC 5-10-13-2; IC 6-1.1-12.1-1; 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 omitted from SEA 388-2022. (4) Corrects cross references in HEA 1003-2022. 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.

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

Messmer, Rogers

Rules Suspended, May 24, 2022, read first time.



Second Regular Technical Session of the 122nd General Assembly (2022)(ts)

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

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

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2022 Regular Session of the General Assembly.

SENATE BILL No. 418(ts)



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



- 1 loan, which must include the following:
- 2 (1) The duration of the loan, which must not exceed twelve (12)
- 3 years.
- 4 (2) The repayment schedule of the loan, which must provide that
- 5 no payments are due during the first two (2) years of the loan.
- 6 (3) A variable rate of interest to be determined by the board and
- 7 adjusted annually. The interest rate must be the greater of:
- 8 (A) five percent (5%); or
- 9 (B) two-thirds (2/3) of the interest rate for fifty-two (52) week
- 10 United States Treasury bills on the anniversary date of the
- 11 loan, but not to exceed ten percent (10%).
- 12 (4) The amount of the loan or loans, which may not exceed the
- 13 maximum amounts established for the entity by this section.
- 14 (5) Any other conditions specified by the board.
- 15 (d) An entity may borrow money under this section by adoption of
- 16 an ordinance or a resolution and, as set forth in IC 5-1-14, may use any
- 17 source of revenue to repay a loan under this section. This section
- 18 constitutes complete authority for the entity to borrow from the fund.
- 19 If an entity described in subsection (i) fails to make any repayments of
- 20 a loan, the amount payable shall be withheld by the auditor of state
- 21 from any other money payable to the consolidated city. If any other
- 22 entity described in this section fails to make any repayments of a loan,
- 23 the amount payable shall be withheld by the auditor of state from any
- 24 other money payable to the entity. The amount withheld shall be
- 25 transferred to the fund to the credit of the entity.
- 26 (e) A loan under this section may be made to a city located in a
- 27 county having a population of more than ~~twenty-five thousand (25,000)~~
- 28 ~~but less than twenty-five thousand eight hundred (25,800)~~ ~~twenty-six~~
- 29 ~~thousand four hundred seventy (26,470) and less than twenty-seven~~
- 30 ~~thousand (27,000)~~ for the city's waterworks facility. The amount of the
- 31 loan may not exceed one million six hundred thousand dollars
- 32 (\$1,600,000).
- 33 (f) *As used in this subsection, "corridor" means the strip of land in*
- 34 *Indiana abutting Lake Michigan and the tributaries of Lake Michigan.*
- 35 *A loan under this section may be made to a city the territory of which*
- 36 *is included in part within the Lake Michigan corridor ~~(as defined in~~*
- 37 *IC 14-13-3-2, before its repeal) for a marina development project. ~~As~~*
- 38 *a part of its application under subsection (b), the city must include the*
- 39 *following:*
- 40 *(1) Written approval by the Lake Michigan marina development*
- 41 *commission of the project to be funded by the loan proceeds.*
- 42 *(2) A written determination by the commission of the amount*



1 *needed by the city, for the project and of the amount of the*
 2 *maximum loan amount under this subsection that should be lent*
 3 *to the city.*

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

7 (g) A loan under this section may be made to a county having a
 8 population of more than *one hundred seventy-five thousand (175,000)*
 9 *but less than one hundred eighty-five thousand (185,000) one hundred*
 10 *eighty thousand (180,000) and less than one hundred eighty-five*
 11 *thousand (185,000)* for use by the airport authority in the county for the
 12 construction of runways. The amount of the loan may not exceed seven
 13 million dollars (\$7,000,000). The county may lend the proceeds of its
 14 loan to an airport authority for the public purpose of fostering
 15 economic growth in the county.

16 (h) A loan under this section may be made to a city having a
 17 population of more than *sixty thousand (60,000) but less than sixty-five*
 18 *thousand (65,000) fifty-eight thousand (58,000) and less than fifty-nine*
 19 *thousand (59,000)* for the construction of parking facilities. The
 20 amount of the loan may not exceed three million dollars (\$3,000,000).

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

27 (j) A loan under this section may be made to a county having a
 28 population of more than *thirteen thousand (13,000) but less than*
 29 *fourteen thousand (14,000) twelve thousand five hundred (12,500) and*
 30 *less than thirteen thousand (13,000)* for extension of airport runways.
 31 The amount of the loan may not exceed three hundred thousand dollars
 32 (\$300,000).

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



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

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

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

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

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

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

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

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

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

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



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

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

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

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

11 (iii) Terre Haute; or

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

15 (A) or whose home dock is not in a city described in clause
 16 (A).

17 (3) The remainder of the tax revenue remitted by each licensed
 18 owner shall be paid to the state general fund. In each state fiscal
 19 year, the auditor of state shall make the transfer required by this
 20 subdivision *not later than the last business day of the month in*
 21 *which the tax revenue is remitted to the state on or before the*
 22 *fifteenth day of the month based on revenue received during the*
 23 *preceding month for deposit in the state gaming fund. However,*
 24 *if tax revenue is received by the state on the last business day in*
 25 *a month, Specifically, the auditor of state may transfer the tax*
 26 *revenue received by the state in a month to the state general fund*
 27 *in the immediately following month according to this subdivision.*

28 (b) This subsection applies only to tax revenue remitted by an
 29 operating agent operating a riverboat in a historic hotel district after
 30 June 30, 2019. After funds are appropriated under section 4 of this
 31 chapter, each month the auditor of state shall distribute the tax revenue
 32 remitted by the operating agent under this chapter as follows:

33 (1) For state fiscal years beginning after June 30, 2019, but
 34 ending before July 1, 2021, fifty-six and five-tenths percent
 35 (56.5%) shall be paid to the state general fund.

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

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

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



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



1 taxing units (as defined in IC 6-1.1-1-21) in the county under
2 a formula established by the county fiscal body after receiving
3 a recommendation from the county executive.

4 (E) Five and three-tenths percent (5.3%) shall be distributed
5 quarterly to the county treasurer of Crawford County for
6 appropriation by the county fiscal body after receiving a
7 recommendation from the county executive. The county fiscal
8 body for the receiving county shall provide for the distribution
9 of the money received under this clause to one (1) or more
10 taxing units (as defined in IC 6-1.1-1-21) in the county under
11 a formula established by the county fiscal body after receiving
12 a recommendation from the county executive.

13 (F) Six and thirty-five hundredths percent (6.35%) shall be
14 paid to the fiscal officer of the town of Paoli.

15 (G) Six and thirty-five hundredths percent (6.35%) shall be
16 paid to the fiscal officer of the town of Orleans.

17 (H) Twenty-six and four-tenths percent (26.4%) shall be paid
18 to the Indiana economic development corporation established
19 by IC 5-28-3-1 for transfer as follows:

20 (i) Beginning after December 31, 2017, ten percent (10%)
21 of the amount transferred under this clause in each calendar
22 year shall be transferred to the South Central Indiana
23 Regional Economic Development Corporation or a
24 successor entity or partnership for economic development
25 for the purpose of recruiting new business to Orange County
26 as well as promoting the retention and expansion of existing
27 businesses in Orange County.

28 (ii) The remainder of the amount transferred under this
29 clause in each calendar year shall be transferred to Radius
30 Indiana or a successor regional entity or partnership for the
31 development and implementation of a regional economic
32 development strategy to assist the residents of Orange
33 County and the counties contiguous to Orange County in
34 improving their quality of life and to help promote
35 successful and sustainable communities.

36 To the extent possible, the Indiana economic development
37 corporation shall provide for the transfer under item (i) to be
38 made in four (4) equal installments. However, an amount
39 sufficient to meet current obligations to retire or refinance
40 indebtedness or leases for which tax revenues under this
41 section were pledged before January 1, 2015, by the Orange
42 County development commission shall be paid to the Orange



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

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

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

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

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

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

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

- 40 (1) To reduce the property tax levy of the city, town, or county for
 41 a particular year (a property tax reduction under this subdivision
 42 does not reduce the maximum levy of the city, town, or county



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



1 supplemental distribution otherwise payable to the unit under this
2 section the lesser of:

- 3 (1) the remaining amount of the supplemental distribution; or
- 4 (2) the difference, if any, between:
 - 5 (A) three million five hundred thousand dollars (\$3,500,000);
 - 6 minus
 - 7 (B) the amount of admissions taxes constructively received by
 - 8 the unit in the previous state fiscal year.

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

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

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

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



1 June 30, 2021.

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

5 SECTION 3. IC 5-2-1-9, AS AMENDED BY P.L.21-2022,
6 SECTION 4, AND AS AMENDED BY P.L.175-2022, SECTION 1, IS
7 CORRECTED AND AMENDED TO READ AS FOLLOWS
8 [EFFECTIVE JULY 1, 2022]: Sec. 9. (a) The board shall adopt in
9 accordance with IC 4-22-2 all necessary rules to carry out the
10 provisions of this chapter. The rules, which shall be adopted only after
11 necessary and proper investigation and inquiry by the board, shall
12 include the establishment of the following:

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

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

18 *(2) A consistent and uniform statewide defensive tactics policy*
19 *and training program, that is consistent with state and federal*
20 *law. Upon adoption by the law enforcement training board, the*
21 *policy and training program must be implemented, without*
22 *modification, by all Indiana law enforcement agencies, offices, or*
23 *departments.*

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

26 ~~(4)~~ (4) Minimum standards of physical, educational, mental, and
27 moral fitness which shall govern the acceptance of any person for
28 training by any law enforcement training school or academy
29 meeting or exceeding the minimum standards established
30 pursuant to this chapter.

31 ~~(5)~~ (5) Minimum standards for law enforcement training schools
32 administered by towns, cities, counties, law enforcement training
33 centers, agencies, or departments of the state.

34 ~~(6)~~ (6) Minimum standards for courses of study, attendance
35 requirements, equipment, and facilities for approved town, city,
36 county, and state law enforcement officer, police reserve officer,
37 and conservation reserve officer training schools.

38 ~~(7)~~ (7) Minimum standards for a course of study on cultural
39 diversity awareness, including training on the U nonimmigrant
40 visa created through the federal Victims of Trafficking and
41 Violence Protection Act of 2000 (P.L. 106-386) that must be
42 required for each person accepted for training at a law



- 1 enforcement training school or academy. Cultural diversity
 2 awareness study must include an understanding of cultural issues
 3 related to race, religion, gender, age, domestic violence, national
 4 origin, and physical and mental disabilities.
- 5 ~~f5)~~ (8) Minimum qualifications for instructors at approved law
 6 enforcement training schools.
- 7 ~~f6)~~ (9) Minimum basic training requirements which law
 8 enforcement officers appointed to probationary terms shall
 9 complete before being eligible for continued or permanent
 10 employment.
- 11 ~~f7)~~ (10) Minimum basic training requirements which law
 12 enforcement officers appointed on other than a permanent basis
 13 shall complete in order to be eligible for continued employment
 14 or permanent appointment.
- 15 ~~f8)~~ (11) Minimum basic training requirements which law
 16 enforcement officers appointed on a permanent basis shall
 17 complete in order to be eligible for continued employment.
- 18 ~~f9)~~ (12) Minimum basic training requirements for each person
 19 accepted for training at a law enforcement training school or
 20 academy that include six (6) hours of training in interacting with:
 21 (A) persons with autism, mental illness, addictive disorders,
 22 intellectual disabilities, and developmental disabilities;
 23 (B) missing endangered adults (as defined in IC 12-7-2-131.3);
 24 and
 25 (C) persons with Alzheimer's disease or related senile
 26 dementia;
- 27 to be provided by persons approved by the secretary of family and
 28 social services and the board. The training must include an
 29 overview of the crisis intervention teams.
- 30 ~~f10)~~ (13) Minimum standards for a course of study on human and
 31 sexual trafficking that must be required for each person accepted
 32 for training at a law enforcement training school or academy and
 33 for inservice training programs for law enforcement officers. The
 34 course must cover the following topics:
 35 (A) Examination of the human and sexual trafficking laws (IC
 36 35-42-3.5).
 37 (B) Identification of human and sexual trafficking.
 38 (C) Communicating with traumatized persons.
 39 (D) Therapeutically appropriate investigative techniques.
 40 (E) Collaboration with federal law enforcement officials.
 41 (F) Rights of and protections afforded to victims.
 42 (G) Providing documentation that satisfies the Declaration of



- 1 Law Enforcement Officer for Victim of Trafficking in Persons
 2 (Form I-914, Supplement B) requirements established under
 3 federal law.
- 4 (H) The availability of community resources to assist human
 5 and sexual trafficking victims.
- 6 ~~(H)~~ (14) Minimum standards for ongoing specialized, intensive,
 7 and integrative training for persons responsible for investigating
 8 sexual assault cases involving adult victims. This training must
 9 include instruction on:
- 10 (A) the neurobiology of trauma;
 11 (B) trauma informed interviewing; and
 12 (C) investigative techniques.
- 13 ~~(H)~~ (15) Minimum standards for de-escalation training.
 14 De-escalation training shall be taught as a part of existing
 15 use-of-force training and not as a separate topic.
- 16 (16) *Minimum standards regarding best practices for crowd
 17 control, protests, and First Amendment activities.*
- 18 *All statewide policies and minimum standards shall be documented in
 19 writing and published on the ILEA website. Any policy, standard, or
 20 training program implemented, adopted, or promulgated by a vote of
 21 the board may only subsequently be modified or rescinded by a
 22 two-thirds (2/3) majority vote of the board.*
- 23 (b) A law enforcement officer appointed after July 5, 1972, and
 24 before July 1, 1993, may not enforce the laws or ordinances of the state
 25 or any political subdivision unless the officer has, within one (1) year
 26 from the date of appointment, successfully completed the minimum
 27 basic training requirements established under this chapter by the board.
 28 If a person fails to successfully complete the basic training
 29 requirements within one (1) year from the date of employment, the
 30 officer may not perform any of the duties of a law enforcement officer
 31 involving control or direction of members of the public or exercising
 32 the power of arrest until the officer has successfully completed the
 33 training requirements. This subsection does not apply to any law
 34 enforcement officer appointed before July 6, 1972, or after June 30,
 35 1993.
- 36 (c) Military leave or other authorized leave of absence from law
 37 enforcement duty during the first year of employment after July 6,
 38 1972, shall toll the running of the first year, which shall be calculated
 39 by the aggregate of the time before and after the leave, for the purposes
 40 of this chapter.
- 41 (d) Except as provided in subsections (e), (m), (t), and (u), a law
 42 enforcement officer appointed to a law enforcement department or



1 agency after June 30, 1993, may not:

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

5 unless the law enforcement officer successfully completes, at a board
 6 certified law enforcement academy or at a law enforcement training
 7 center under section 10.5 or 15.2 of this chapter, the basic training
 8 requirements established by the board under this chapter.

9 (e) This subsection does not apply to:

- 10 (1) a gaming agent employed as a law enforcement officer by the
 11 Indiana gaming commission; or
 12 (2) an:
 13 (A) attorney; or
 14 (B) investigator;

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

17 Before a law enforcement officer appointed after June 30, 1993,
 18 completes the basic training requirements, the law enforcement officer
 19 may exercise the police powers described in subsection (d) if the
 20 officer successfully completes the pre-basic course established in
 21 subsection (f). Successful completion of the pre-basic course authorizes
 22 a law enforcement officer to exercise the police powers described in
 23 subsection (d) for one (1) year after the date the law enforcement
 24 officer is appointed.

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

- 27 (1) law enforcement officers;
 28 (2) police reserve officers (as described in IC 36-8-3-20); and
 29 (3) conservation reserve officers (as described in IC 14-9-8-27);

30 regarding the subjects of arrest, search and seizure, the lawful use of
 31 force, de-escalation training, interacting with individuals with autism,
 32 and the operation of an emergency vehicle. The pre-basic course must
 33 be offered on a periodic basis throughout the year at regional sites
 34 statewide. The pre-basic course must consist of at least forty (40) hours
 35 of course work. The board may prepare the classroom part of the
 36 pre-basic course using available technology in conjunction with live
 37 instruction. The board shall provide the course material, the instructors,
 38 and the facilities at the regional sites throughout the state that are used
 39 for the pre-basic course. In addition, the board may certify pre-basic
 40 courses that may be conducted by other public or private training
 41 entities, including postsecondary educational institutions.

42 (g) Subject to subsection (h), the board shall adopt rules under



1 IC 4-22-2 to establish a mandatory inservice training program for
 2 police officers and police reserve officers (as described in
 3 IC 36-8-3-20). After June 30, 1993, a law enforcement officer who has
 4 satisfactorily completed basic training and has been appointed to a law
 5 enforcement department or agency on either a full-time or part-time
 6 basis is not eligible for continued employment unless the officer
 7 satisfactorily completes the mandatory inservice training requirements
 8 established by rules adopted by the board. Inservice training must
 9 include de-escalation training. Inservice training must also include
 10 training in interacting with persons with mental illness, addictive
 11 disorders, intellectual disabilities, autism, developmental disabilities,
 12 and Alzheimer's disease or related senile dementia, to be provided by
 13 persons approved by the secretary of family and social services and the
 14 board, and training concerning human and sexual trafficking and high
 15 risk missing persons (as defined in IC 5-2-17-1). The board may
 16 approve courses offered by other public or private training entities,
 17 including postsecondary educational institutions, as necessary in order
 18 to ensure the availability of an adequate number of inservice training
 19 programs. The board may waive an officer's inservice training
 20 requirements if the board determines that the officer's reason for
 21 lacking the required amount of inservice training hours is due to either
 22 an emergency situation or the unavailability of courses.

23 (h) This subsection applies only to a mandatory inservice training
 24 program under subsection (g). Notwithstanding subsection (g), the
 25 board may, without adopting rules under IC 4-22-2, modify the course
 26 work of a training subject matter, modify the number of hours of
 27 training required within a particular subject matter, or add a new
 28 subject matter, if the board satisfies the following requirements:

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

31 (2) After approving the modification or addition at a public
 32 meeting, the board must post notice of the modification or
 33 addition on the Indiana law enforcement academy's Internet web
 34 site at least thirty (30) days before the modification or addition
 35 takes effect.

36 If the board does not satisfy the requirements of this subsection, the
 37 modification or addition is void. This subsection does not authorize the
 38 board to eliminate any inservice training subject matter required under
 39 subsection (g).

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

42 (1) The program must require fewer hours of instruction and class



- 1 attendance and fewer courses of study than are required for the
 2 mandated basic training program.
- 3 (2) Certain parts of the course materials may be studied by a
 4 candidate at the candidate's home in order to fulfill requirements
 5 of the program.
- 6 (3) Law enforcement officers successfully completing the
 7 requirements of the program are eligible for appointment only in
 8 towns employing the town marshal system (IC 36-5-7) and having
 9 not more than one (1) marshal and two (2) deputies.
- 10 (4) The limitation imposed by subdivision (3) does not apply to an
 11 officer who has successfully completed the mandated basic
 12 training program.
- 13 (5) The time limitations imposed by subsections (b) and (c) for
 14 completing the training are also applicable to the town marshal
 15 basic training program.
- 16 (6) The program must require training in interacting with
 17 individuals with autism.
- 18 (j) The board shall adopt rules under IC 4-22-2 to establish an
 19 executive training program. The executive training program must
 20 include training in the following areas:
- 21 (1) Liability.
- 22 (2) Media relations.
- 23 (3) Accounting and administration.
- 24 (4) Discipline.
- 25 (5) Department policy making.
- 26 (6) Lawful use of force and de-escalation training.
- 27 (7) Department programs.
- 28 (8) Emergency vehicle operation.
- 29 (9) Cultural diversity.
- 30 (k) A police chief shall apply for admission to the executive training
 31 program within two (2) months of the date the police chief initially
 32 takes office. A police chief must successfully complete the executive
 33 training program within six (6) months of the date the police chief
 34 initially takes office. However, if space in the executive training
 35 program is not available at a time that will allow completion of the
 36 executive training program within six (6) months of the date the police
 37 chief initially takes office, the police chief must successfully complete
 38 the next available executive training program that is offered after the
 39 police chief initially takes office.
- 40 (l) A police chief who fails to comply with subsection (k) may not
 41 continue to serve as the police chief until completion of the executive
 42 training program. For the purposes of this subsection and subsection



1 (k), "police chief" refers to:

- 2 (1) the police chief of any city;
 3 (2) the police chief of any town having a metropolitan police
 4 department; and
 5 (3) the chief of a consolidated law enforcement department
 6 established under IC 36-3-1-5.1.

7 A town marshal is not considered to be a police chief for these
 8 purposes, but a town marshal may enroll in the executive training
 9 program.

10 (m) A fire investigator in the department of homeland security
 11 appointed after December 31, 1993, is required to comply with the
 12 basic training standards established under this chapter.

13 (n) The board shall adopt rules under IC 4-22-2 to establish a
 14 program to certify handgun safety courses, including courses offered
 15 in the private sector, that meet standards approved by the board for
 16 training probation officers in handgun safety as required by
 17 ~~IC 11-13-1-3.5(3)~~; IC 11-13-1-3.5(2).

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

- 20 (1) is hired by an Indiana law enforcement department or agency
 21 as a law enforcement officer;
 22 (2) has not been employed as a law enforcement officer for:
 23 (A) at least two (2) years; and
 24 (B) less than six (6) years before the officer is hired under
 25 subdivision (1); and
 26 (3) completed at any time a basic training course certified or
 27 recognized by the board before the officer is hired under
 28 subdivision (1).

29 (p) An officer to whom subsection (o) applies must successfully
 30 complete the refresher course described in subsection (o) not later than
 31 six (6) months after the officer's date of hire, or the officer loses the
 32 officer's powers of:

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

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

- 38 (1) is appointed by an Indiana law enforcement department or
 39 agency as a reserve police officer; and
 40 (2) has not worked as a reserve police officer for at least two (2)
 41 years after:
 42 (A) completing the pre-basic course; or



- 1 (B) leaving the individual's last appointment as a reserve
 2 police officer.
 3 An officer to whom this subsection applies must successfully complete
 4 the refresher course established by the board in order to work as a
 5 reserve police officer.
 6 (r) This subsection applies to an individual who, at the time the
 7 individual completes a board certified or recognized basic training
 8 course, has not been appointed as a law enforcement officer by an
 9 Indiana law enforcement department or agency. If the individual is not
 10 employed as a law enforcement officer for at least two (2) years after
 11 completing the basic training course, the individual must successfully
 12 retake and complete the basic training course as set forth in subsection
 13 (d).
 14 (s) The board shall adopt rules under IC 4-22-2 to establish a
 15 refresher course for an individual who:
 16 (1) is appointed as a board certified instructor of law enforcement
 17 training; and
 18 (2) has not provided law enforcement training instruction for
 19 more than one (1) year after the date the individual's instructor
 20 certification expired.
 21 An individual to whom this subsection applies must successfully
 22 complete the refresher course established by the board in order to
 23 renew the individual's instructor certification.
 24 (t) This subsection applies only to a gaming agent employed as a
 25 law enforcement officer by the Indiana gaming commission. A gaming
 26 agent appointed after June 30, 2005, may exercise the police powers
 27 described in subsection (d) if:
 28 (1) the agent successfully completes the pre-basic course
 29 established in subsection (f); and
 30 (2) the agent successfully completes any other training courses
 31 established by the Indiana gaming commission in conjunction
 32 with the board.
 33 (u) This subsection applies only to a securities enforcement officer
 34 designated as a law enforcement officer by the securities
 35 commissioner. A securities enforcement officer may exercise the police
 36 powers described in subsection (d) if:
 37 (1) the securities enforcement officer successfully completes the
 38 pre-basic course established in subsection (f); and
 39 (2) the securities enforcement officer successfully completes any
 40 other training courses established by the securities commissioner
 41 in conjunction with the board.
 42 (v) As used in this section, "upper level policymaking position"



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



1 (2) department hosted local training.
 2 (aa) Notwithstanding any other provisions of this section, the board
 3 is authorized to establish certain required standards of training and
 4 procedure.

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

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

- 12 (A) a member of a fire department (as defined in IC 36-8-1-8);
 13 (B) an emergency medical services provider (as defined in
 14 IC 16-41-10-1);
 15 (C) a member of a police department (as defined in
 16 IC 36-8-1-9);
 17 (D) a correctional officer (as defined in IC 5-10-10-1.5);
 18 (E) a state police officer;
 19 (F) a county police officer;
 20 (G) a county sheriff;
 21 (H) an excise police officer;
 22 (I) a conservation enforcement officer;
 23 (J) a town marshal;
 24 (K) a deputy town marshal;
 25 (L) a department of homeland security fire investigator; ~~or~~
 26 ~~(M)~~ (M) a member of a consolidated law enforcement
 27 department established under IC 36-3-1-5.1;
 28 ~~(N)~~ (N) a county coroner; or
 29 ~~(O)~~ (O) a deputy county coroner;

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

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

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

37 (1) "Economic revitalization area" means an area which is within
 38 the corporate limits of a city, town, or county which has become
 39 undesirable for, or impossible of, normal development and
 40 occupancy because of a lack of development, cessation of growth,
 41 deterioration of improvements or character of occupancy, age,
 42 obsolescence, substandard buildings, or other factors which have



1 impaired values or prevent a normal development of property or
 2 use of property. The term "economic revitalization area" also
 3 includes:

4 (A) any area where a facility or a group of facilities that are
 5 technologically, economically, or energy obsolete are located
 6 and where the obsolescence may lead to a decline in
 7 employment and tax revenues; ~~and~~

8 (B) a residentially distressed area, except as otherwise
 9 provided in this chapter; *and*

10 (C) *an area of land classified as agricultural land for property*
 11 *tax purposes that, as a condition of being designated an*
 12 *economic revitalization area, will be predominately used for*
 13 *agricultural purposes for a period specified by the designating*
 14 *body.*

15 (2) "City" means any city in this state, and "town" means any town
 16 incorporated under IC 36-5-1.

17 (3) "New manufacturing equipment" means tangible personal
 18 property that a deduction applicant:

19 (A) installs on or before the approval deadline determined
 20 under section 9 of this chapter, in an area that is declared an
 21 economic revitalization area in which a deduction for tangible
 22 personal property is allowed;

23 (B) uses in the direct production, manufacture, fabrication,
 24 assembly, extraction, mining, processing, refining, or finishing
 25 of other tangible personal property, including but not limited
 26 to use to dispose of solid waste or hazardous waste by
 27 converting the solid waste or hazardous waste into energy or
 28 other useful products;

29 (C) acquires for use as described in clause (B):

30 (i) in an arms length transaction from an entity that is not an
 31 affiliate of the deduction applicant, if the tangible personal
 32 property has been previously used in Indiana before the
 33 installation described in clause (A); or

34 (ii) in any manner, if the tangible personal property has
 35 never been previously used in Indiana before the installation
 36 described in clause (A); and

37 (D) has never used for any purpose in Indiana before the
 38 installation described in clause (A).

39 (4) "Property" means a building or structure, but does not include
 40 land.

41 (5) "Redevelopment" means the construction of new structures,
 42 in economic revitalization areas, either:



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



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



- 1 (C) the deduction applicant acquires for the storage or
 2 distribution of goods, services, or information:
 3 (i) in an arms length transaction from an entity that is not an
 4 affiliate of the deduction applicant, if the tangible personal
 5 property has been previously used in Indiana before the
 6 installation described in clause (A); and
 7 (ii) in any manner, if the tangible personal property has
 8 never been previously used in Indiana before the installation
 9 described in clause (A); and
 10 (D) the deduction applicant has never used for any purpose in
 11 Indiana before the installation described in clause (A).
- 12 (14) "New farm equipment" means tangible personal property
 13 that:
 14 (A) a deduction applicant installs after June 30, 2022, and on
 15 or before the approval deadline determined under section 9 of
 16 this chapter, in an area that will be predominately used for
 17 agricultural purposes for a period specified by the designating
 18 body as a condition of being declared an economic
 19 revitalization area;
 20 (B) is used in the direct production, extraction, harvesting, or
 21 processing of agricultural commodities for sale on land
 22 classified as agricultural land for property tax purposes;
 23 (C) was acquired for use as described in clause (B) in an arms
 24 length transaction from an entity that is not an affiliate of the
 25 deduction applicant; and
 26 (D) the deduction applicant never used for any purpose in
 27 Indiana before the installation described in clause (A).
- 28 (15) "New agricultural improvement" means any improvement
 29 made to land classified as agricultural land for tax purposes that
 30 is placed in service after December 31, 2022, and that will be
 31 predominately used for agricultural purposes for a period
 32 specified by the designating body as a condition of being
 33 declared an economic revitalization area. The term includes a
 34 barn, grain bin, or silo.
- 35 ~~(14)~~ (16) "New information technology equipment" means
 36 tangible personal property that:
 37 (A) a deduction applicant installs on or before the approval
 38 deadline determined under section 9 of this chapter, in an
 39 economic revitalization area in which a deduction for tangible
 40 personal property is allowed;
 41 (B) consists of equipment, including software, used in the
 42 fields of:



- 1 (i) information processing;
- 2 (ii) office automation;
- 3 (iii) telecommunication facilities and networks;
- 4 (iv) informatics;
- 5 (v) network administration;
- 6 (vi) software development; and
- 7 (vii) fiber optics;
- 8 (C) the deduction applicant acquires in an arms length
- 9 transaction from an entity that is not an affiliate of the
- 10 deduction applicant; and
- 11 (D) the deduction applicant never used for any purpose in
- 12 Indiana before the installation described in clause (A).
- 13 ~~(15)~~ (17) "Deduction applicant" means an owner of tangible
- 14 personal property who makes a deduction application.
- 15 ~~(16)~~ (18) "Affiliate" means an entity that effectively controls or is
- 16 controlled by a deduction applicant or is associated with a
- 17 deduction applicant under common ownership or control, whether
- 18 by shareholdings or other means.
- 19 ~~(17)~~ (19) "Eligible vacant building" means a building that:
- 20 (A) is zoned for commercial or industrial purposes; and
- 21 (B) is unoccupied for at least one (1) year before the owner of
- 22 the building or a tenant of the owner occupies the building, as
- 23 evidenced by a valid certificate of occupancy, paid utility
- 24 receipts, executed lease agreements, or any other evidence of
- 25 occupation that the department of local government finance
- 26 requires.
- 27 SECTION 6. IC 6-3-1-3.5, AS AMENDED BY P.L.137-2022,
- 28 SECTION 33, AND AS AMENDED BY P.L.168-2022, SECTION 1,
- 29 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
- 30 [EFFECTIVE MARCH 18, 2022 (RETROACTIVE)]: Sec. 3.5. When
- 31 used in this article, the term "adjusted gross income" shall mean the
- 32 following:
- 33 (a) In the case of all individuals, "adjusted gross income" (as
- 34 defined in Section 62 of the Internal Revenue Code), modified as
- 35 follows:
- 36 (1) Subtract income that is exempt from taxation under this article
- 37 by the Constitution and statutes of the United States.
- 38 (2) Except as provided in subsection (c), add an amount equal to
- 39 any deduction or deductions allowed or allowable pursuant to
- 40 Section 62 of the Internal Revenue Code for taxes based on or
- 41 measured by income and levied at the state level by any state of
- 42 the United States.



- 1 (3) Subtract one thousand dollars (\$1,000), or in the case of a
 2 joint return filed by a husband and wife, subtract for each spouse
 3 one thousand dollars (\$1,000).
 4 (4) Subtract one thousand dollars (\$1,000) for:
 5 (A) each of the exemptions provided by Section 151(c) of the
 6 Internal Revenue Code (as effective January 1, 2017);
 7 (B) each additional amount allowable under Section 63(f) of
 8 the Internal Revenue Code; and
 9 (C) the spouse of the taxpayer if a separate return is made by
 10 the taxpayer and if the spouse, for the calendar year in which
 11 the taxable year of the taxpayer begins, has no gross income
 12 and is not the dependent of another taxpayer.
 13 (5) Subtract:
 14 (A) one thousand five hundred dollars (\$1,500) for each of the
 15 exemptions allowed under Section 151(c)(1)(B) of the Internal
 16 Revenue Code (as effective January 1, 2004);
 17 (B) one thousand five hundred dollars (\$1,500) for each
 18 exemption allowed under Section 151(c) of the Internal
 19 Revenue Code (as effective January 1, 2017) for an individual:
 20 (i) who is less than nineteen (19) years of age or is a
 21 full-time student who is less than twenty-four (24) years of
 22 age;
 23 (ii) for whom the taxpayer is the legal guardian; and
 24 (iii) for whom the taxpayer does not claim an exemption
 25 under clause (A); and
 26 (C) five hundred dollars (\$500) for each additional amount
 27 allowable under Section 63(f)(1) of the Internal Revenue Code
 28 if the federal adjusted gross income of the taxpayer, or the
 29 taxpayer and the taxpayer's spouse in the case of a joint return,
 30 is less than forty thousand dollars (\$40,000). In the case of a
 31 married individual filing a separate return, the qualifying
 32 income amount in this clause is equal to twenty thousand
 33 dollars (\$20,000).
 34 This amount is in addition to the amount subtracted under
 35 subdivision (4).
 36 (6) Subtract any amounts included in federal adjusted gross
 37 income under Section 111 of the Internal Revenue Code as a
 38 recovery of items previously deducted as an itemized deduction
 39 from adjusted gross income.
 40 (7) Subtract any amounts included in federal adjusted gross
 41 income under the Internal Revenue Code which amounts were
 42 received by the individual as supplemental railroad retirement



- 1 annuities under 45 U.S.C. 231 and which are not deductible under
 2 subdivision (1).
- 3 (8) Subtract an amount equal to the amount of federal Social
 4 Security and Railroad Retirement benefits included in a taxpayer's
 5 federal gross income by Section 86 of the Internal Revenue Code.
- 6 (9) In the case of a nonresident taxpayer or a resident taxpayer
 7 residing in Indiana for a period of less than the taxpayer's entire
 8 taxable year, the total amount of the deductions allowed pursuant
 9 to subdivisions (3), (4), and (5) shall be reduced to an amount
 10 which bears the same ratio to the total as the taxpayer's income
 11 taxable in Indiana bears to the taxpayer's total income.
- 12 (10) In the case of an individual who is a recipient of assistance
 13 under IC 12-10-6-1, IC 12-10-6-2.1, IC 12-15-2-2, or IC 12-15-7,
 14 subtract an amount equal to that portion of the individual's
 15 adjusted gross income with respect to which the individual is not
 16 allowed under federal law to retain an amount to pay state and
 17 local income taxes.
- 18 (11) In the case of an eligible individual, subtract the amount of
 19 a Holocaust victim's settlement payment included in the
 20 individual's federal adjusted gross income.
- 21 (12) Subtract an amount equal to the portion of any premiums
 22 paid during the taxable year by the taxpayer for a qualified long
 23 term care policy (as defined in IC 12-15-39.6-5) for the taxpayer
 24 or the taxpayer's spouse if the taxpayer and the taxpayer's spouse
 25 file a joint income tax return or the taxpayer is otherwise entitled
 26 to a deduction under this subdivision for the taxpayer's spouse, or
 27 both.
- 28 (13) Subtract an amount equal to the lesser of:
 29 (A) two thousand five hundred dollars (\$2,500), or one
 30 thousand two hundred fifty dollars (\$1,250) in the case of a
 31 married individual filing a separate return; or
 32 (B) the amount of property taxes that are paid during the
 33 taxable year in Indiana by the individual on the individual's
 34 principal place of residence.
- 35 (14) Subtract an amount equal to the amount of a September 11
 36 terrorist attack settlement payment included in the individual's
 37 federal adjusted gross income.
- 38 (15) Add or subtract the amount necessary to make the adjusted
 39 gross income of any taxpayer that owns property for which bonus
 40 depreciation was allowed in the current taxable year or in an
 41 earlier taxable year equal to the amount of adjusted gross income
 42 that would have been computed had an election not been made



- 1 under Section 168(k) of the Internal Revenue Code to apply bonus
 2 depreciation to the property in the year that it was placed in
 3 service.
- 4 (16) Add an amount equal to any deduction allowed under
 5 Section 172 of the Internal Revenue Code (concerning net
 6 operating losses).
- 7 (17) Add or subtract the amount necessary to make the adjusted
 8 gross income of any taxpayer that placed Section 179 property (as
 9 defined in Section 179 of the Internal Revenue Code) in service
 10 in the current taxable year or in an earlier taxable year equal to
 11 the amount of adjusted gross income that would have been
 12 computed had an election for federal income tax purposes not
 13 been made for the year in which the property was placed in
 14 service to take deductions under Section 179 of the Internal
 15 Revenue Code in a total amount exceeding the sum of:
- 16 (A) twenty-five thousand dollars (\$25,000) to the extent
 17 deductions under Section 179 of the Internal Revenue Code
 18 were not elected as provided in clause (B); and
- 19 (B) for taxable years beginning after December 31, 2017, the
 20 deductions elected under Section 179 of the Internal Revenue
 21 Code on property acquired in an exchange if:
- 22 (i) the exchange would have been eligible for
 23 nonrecognition of gain or loss under Section 1031 of the
 24 Internal Revenue Code in effect on January 1, 2017;
- 25 (ii) the exchange is not eligible for nonrecognition of gain or
 26 loss under Section 1031 of the Internal Revenue Code; and
- 27 (iii) the taxpayer made an election to take deductions under
 28 Section 179 of the Internal Revenue Code with regard to the
 29 acquired property in the year that the property was placed
 30 into service.
- 31 The amount of deductions allowable for an item of property
 32 under this clause may not exceed the amount of adjusted gross
 33 income realized on the property that would have been deferred
 34 under the Internal Revenue Code in effect on January 1, 2017.
- 35 (18) Subtract an amount equal to the amount of the taxpayer's
 36 qualified military income that was not excluded from the
 37 taxpayer's gross income for federal income tax purposes under
 38 Section 112 of the Internal Revenue Code.
- 39 (19) Subtract income that is:
- 40 (A) exempt from taxation under IC 6-3-2-21.7 (certain income
 41 derived from patents); and
- 42 (B) included in the individual's federal adjusted gross income



- 1 under the Internal Revenue Code.
- 2 (20) Add an amount equal to any income not included in gross
3 income as a result of the deferral of income arising from business
4 indebtedness discharged in connection with the reacquisition after
5 December 31, 2008, and before January 1, 2011, of an applicable
6 debt instrument, as provided in Section 108(i) of the Internal
7 Revenue Code. Subtract the amount necessary from the adjusted
8 gross income of any taxpayer that added an amount to adjusted
9 gross income in a previous year to offset the amount included in
10 federal gross income as a result of the deferral of income arising
11 from business indebtedness discharged in connection with the
12 reacquisition after December 31, 2008, and before January 1,
13 2011, of an applicable debt instrument, as provided in Section
14 108(i) of the Internal Revenue Code.
- 15 (21) Add the amount excluded from federal gross income under
16 Section 103 of the Internal Revenue Code for interest received on
17 an obligation of a state other than Indiana, or a political
18 subdivision of such a state, that is acquired by the taxpayer after
19 December 31, 2011.
- 20 (22) Subtract an amount as described in Section 1341(a)(2) of the
21 Internal Revenue Code to the extent, if any, that the amount was
22 previously included in the taxpayer's adjusted gross income for a
23 prior taxable year.
- 24 (23) For taxable years beginning after December 25, 2016, add an
25 amount equal to the deduction for deferred foreign income that
26 was claimed by the taxpayer for the taxable year under Section
27 965(c) of the Internal Revenue Code.
- 28 (24) Subtract any interest expense paid or accrued in the current
29 taxable year but not deducted as a result of the limitation imposed
30 under Section 163(j)(1) of the Internal Revenue Code. Add any
31 interest expense paid or accrued in a previous taxable year but
32 allowed as a deduction under Section 163 of the Internal Revenue
33 Code in the current taxable year. For purposes of this subdivision,
34 an interest expense is considered paid or accrued only in the first
35 taxable year the deduction would have been allowable under
36 Section 163 of the Internal Revenue Code if the limitation under
37 Section 163(j)(1) of the Internal Revenue Code did not exist.
- 38 (25) Subtract the amount that would have been excluded from
39 gross income but for the enactment of Section 118(b)(2) of the
40 Internal Revenue Code for taxable years ending after December
41 22, 2017.
- 42 (26) For taxable years beginning after December 31, 2019, and



1 before January 1, 2021, add an amount of the deduction claimed
2 under Section 62(a)(22) of the Internal Revenue Code.

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

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

9 (B) deduct the interest allowable under Section 221 of the
10 Internal Revenue Code, if the disallowance under Section
11 221(e)(1) of the Internal Revenue Code did not apply to the
12 payments described in clause (A). For purposes of applying
13 Section 221(b) of the Internal Revenue Code to the amount
14 allowable under this clause, the amount under clause (A) shall
15 not be added to adjusted gross income.

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

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

19 (B) the amount otherwise allowable as a deduction under
20 Section 274(n) of the Internal Revenue Code, if Section
21 274(n)(2)(D) of the Internal Revenue Code was not in effect
22 for amounts paid or incurred after December 31, 2020.

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

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

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

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

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



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



1 deductions under Section 179 of the Internal Revenue Code
 2 were not elected as provided in clause (B); and
 3 (B) for taxable years beginning after December 31, 2017, the
 4 deductions elected under Section 179 of the Internal Revenue
 5 Code on property acquired in an exchange if:

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

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

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

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

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

20 (A) the amount of intangible expenses (as defined in
 21 IC 6-3-2-20) for the taxable year that reduced the corporation's
 22 taxable income (as defined in Section 63 of the Internal
 23 Revenue Code) for federal income tax purposes; and

24 (B) any directly related interest expenses (as defined in
 25 IC 6-3-2-20) that reduced the corporation's adjusted gross
 26 income (determined without regard to this subdivision). For
 27 purposes of this clause, any directly related interest expense
 28 that constitutes business interest within the meaning of Section
 29 163(j) of the Internal Revenue Code shall be considered to
 30 have reduced the taxpayer's federal taxable income only in the
 31 first taxable year in which the deduction otherwise would have
 32 been allowable under Section 163 of the Internal Revenue
 33 Code if the limitation under Section 163(j)(1) of the Internal
 34 Revenue Code did not exist.

35 (9) Add an amount equal to any deduction for dividends paid (as
 36 defined in Section 561 of the Internal Revenue Code) to
 37 shareholders of a captive real estate investment trust (as defined
 38 in section 34.5 of this chapter).

39 (10) Subtract income that is:

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

42 (B) included in the corporation's taxable income under the



- 1 Internal Revenue Code.
- 2 (11) Add an amount equal to any income not included in gross
3 income as a result of the deferral of income arising from business
4 indebtedness discharged in connection with the reacquisition after
5 December 31, 2008, and before January 1, 2011, of an applicable
6 debt instrument, as provided in Section 108(i) of the Internal
7 Revenue Code. Subtract from the adjusted gross income of any
8 taxpayer that added an amount to adjusted gross income in a
9 previous year the amount necessary to offset the amount included
10 in federal gross income as a result of the deferral of income
11 arising from business indebtedness discharged in connection with
12 the reacquisition after December 31, 2008, and before January 1,
13 2011, of an applicable debt instrument, as provided in Section
14 108(i) of the Internal Revenue Code.
- 15 (12) Add the amount excluded from federal gross income under
16 Section 103 of the Internal Revenue Code for interest received on
17 an obligation of a state other than Indiana, or a political
18 subdivision of such a state, that is acquired by the taxpayer after
19 December 31, 2011.
- 20 (13) For taxable years beginning after December 25, 2016:
21 (A) for a corporation other than a real estate investment trust,
22 add:
23 (i) an amount equal to the amount reported by the taxpayer
24 on IRC 965 Transition Tax Statement, line 1; or
25 (ii) if the taxpayer deducted an amount under Section 965(c)
26 of the Internal Revenue Code in determining the taxpayer's
27 taxable income for purposes of the federal income tax, the
28 amount deducted under Section 965(c) of the Internal
29 Revenue Code; and
30 (B) for a real estate investment trust, add an amount equal to
31 the deduction for deferred foreign income that was claimed by
32 the taxpayer for the taxable year under Section 965(c) of the
33 Internal Revenue Code, but only to the extent that the taxpayer
34 included income pursuant to Section 965 of the Internal
35 Revenue Code in its taxable income for federal income tax
36 purposes or is required to add back dividends paid under
37 subdivision (9).
- 38 (14) Add an amount equal to the deduction that was claimed by
39 the taxpayer for the taxable year under Section 250(a)(1)(B) of the
40 Internal Revenue Code (attributable to global intangible
41 low-taxed income). The taxpayer shall separately specify the
42 amount of the reduction under Section 250(a)(1)(B)(i) of the



- 1 Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the
 2 Internal Revenue Code.
- 3 (15) Subtract any interest expense paid or accrued in the current
 4 taxable year but not deducted as a result of the limitation imposed
 5 under Section 163(j)(1) of the Internal Revenue Code. Add any
 6 interest expense paid or accrued in a previous taxable year but
 7 allowed as a deduction under Section 163 of the Internal Revenue
 8 Code in the current taxable year. For purposes of this subdivision,
 9 an interest expense is considered paid or accrued only in the first
 10 taxable year the deduction would have been allowable under
 11 Section 163 of the Internal Revenue Code if the limitation under
 12 Section 163(j)(1) of the Internal Revenue Code did not exist.
- 13 (16) Subtract the amount that would have been excluded from
 14 gross income but for the enactment of Section 118(b)(2) of the
 15 Internal Revenue Code for taxable years ending after December
 16 22, 2017.
- 17 (17) Add an amount equal to the remainder of:
 18 (A) the amount allowable as a deduction under Section 274(n)
 19 of the Internal Revenue Code; minus
 20 (B) the amount otherwise allowable as a deduction under
 21 Section 274(n) of the Internal Revenue Code, if Section
 22 274(n)(2)(D) of the Internal Revenue Code was not in effect
 23 for amounts paid or incurred after December 31, 2020.
- 24 (18) For taxable years ending after March 12, 2020, subtract an
 25 amount equal to the deduction disallowed pursuant to:
 26 (A) Section 2301(e) of the CARES Act (Public Law 116-136),
 27 as modified by Sections 206 and 207 of the Taxpayer Certainty
 28 and Disaster Relief Tax Act (Division EE of Public Law
 29 116-260); and
 30 (B) Section 3134(e) of the Internal Revenue Code.
- 31 (19) *For taxable years beginning after December 31, 2022,*
 32 *subtract an amount equal to the deduction disallowed under*
 33 *Section 280C(h) of the Internal Revenue Code.*
- 34 ~~(19)~~ (20) Add or subtract any other amounts the taxpayer is:
 35 (A) required to add or subtract; or
 36 (B) entitled to deduct;
 37 under IC 6-3-2.
- 38 (c) The following apply to taxable years beginning after December
 39 31, 2018, for purposes of the add back of any deduction allowed on the
 40 taxpayer's federal income tax return for wagering taxes, as provided in
 41 subsection (a)(2) if the taxpayer is an individual or subsection (b)(3) if
 42 the taxpayer is a corporation:



- 1 (1) For taxable years beginning after December 31, 2018, and
2 before January 1, 2020, a taxpayer is required to add back under
3 this section eighty-seven and five-tenths percent (87.5%) of any
4 deduction allowed on the taxpayer's federal income tax return for
5 wagering taxes.
- 6 (2) For taxable years beginning after December 31, 2019, and
7 before January 1, 2021, a taxpayer is required to add back under
8 this section seventy-five percent (75%) of any deduction allowed
9 on the taxpayer's federal income tax return for wagering taxes.
- 10 (3) For taxable years beginning after December 31, 2020, and
11 before January 1, 2022, a taxpayer is required to add back under
12 this section sixty-two and five-tenths percent (62.5%) of any
13 deduction allowed on the taxpayer's federal income tax return for
14 wagering taxes.
- 15 (4) For taxable years beginning after December 31, 2021, and
16 before January 1, 2023, a taxpayer is required to add back under
17 this section fifty percent (50%) of any deduction allowed on the
18 taxpayer's federal income tax return for wagering taxes.
- 19 (5) For taxable years beginning after December 31, 2022, and
20 before January 1, 2024, a taxpayer is required to add back under
21 this section thirty-seven and five-tenths percent (37.5%) of any
22 deduction allowed on the taxpayer's federal income tax return for
23 wagering taxes.
- 24 (6) For taxable years beginning after December 31, 2023, and
25 before January 1, 2025, a taxpayer is required to add back under
26 this section twenty-five percent (25%) of any deduction allowed
27 on the taxpayer's federal income tax return for wagering taxes.
- 28 (7) For taxable years beginning after December 31, 2024, and
29 before January 1, 2026, a taxpayer is required to add back under
30 this section twelve and five-tenths percent (12.5%) of any
31 deduction allowed on the taxpayer's federal income tax return for
32 wagering taxes.
- 33 (8) For taxable years beginning after December 31, 2025, a
34 taxpayer is not required to add back under this section any amount
35 of a deduction allowed on the taxpayer's federal income tax return
36 for wagering taxes.
- 37 (d) In the case of life insurance companies (as defined in Section
38 816(a) of the Internal Revenue Code) that are organized under Indiana
39 law, the same as "life insurance company taxable income" (as defined
40 in Section 801 of the Internal Revenue Code), adjusted as follows:
41 (1) Subtract income that is exempt from taxation under this article
42 by the Constitution and statutes of the United States.



- 1 (2) Add an amount equal to any deduction allowed or allowable
2 under Section 170 of the Internal Revenue Code (concerning
3 charitable contributions).
- 4 (3) Add an amount equal to a deduction allowed or allowable
5 under Section 805 or Section 832(c) of the Internal Revenue Code
6 for taxes based on or measured by income and levied at the state
7 level by any state.
- 8 (4) Subtract an amount equal to the amount included in the
9 company's taxable income under Section 78 of the Internal
10 Revenue Code (concerning foreign tax credits).
- 11 (5) Add or subtract the amount necessary to make the adjusted
12 gross income of any taxpayer that owns property for which bonus
13 depreciation was allowed in the current taxable year or in an
14 earlier taxable year equal to the amount of adjusted gross income
15 that would have been computed had an election not been made
16 under Section 168(k) of the Internal Revenue Code to apply bonus
17 depreciation to the property in the year that it was placed in
18 service.
- 19 (6) Add an amount equal to any deduction allowed under Section
20 172 of the Internal Revenue Code (concerning net operating
21 losses).
- 22 (7) Add or subtract the amount necessary to make the adjusted
23 gross income of any taxpayer that placed Section 179 property (as
24 defined in Section 179 of the Internal Revenue Code) in service
25 in the current taxable year or in an earlier taxable year equal to
26 the amount of adjusted gross income that would have been
27 computed had an election for federal income tax purposes not
28 been made for the year in which the property was placed in
29 service to take deductions under Section 179 of the Internal
30 Revenue Code in a total amount exceeding the sum of:
- 31 (A) twenty-five thousand dollars (\$25,000) to the extent
32 deductions under Section 179 of the Internal Revenue Code
33 were not elected as provided in clause (B); and
- 34 (B) for taxable years beginning after December 31, 2017, the
35 deductions elected under Section 179 of the Internal Revenue
36 Code on property acquired in an exchange if:
- 37 (i) the exchange would have been eligible for
38 nonrecognition of gain or loss under Section 1031 of the
39 Internal Revenue Code in effect on January 1, 2017;
- 40 (ii) the exchange is not eligible for nonrecognition of gain or
41 loss under Section 1031 of the Internal Revenue Code; and
- 42 (iii) the taxpayer made an election to take deductions under



- 1 Section 179 of the Internal Revenue Code with regard to the
2 acquired property in the year that the property was placed
3 into service.
- 4 The amount of deductions allowable for an item of property
5 under this clause may not exceed the amount of adjusted gross
6 income realized on the property that would have been deferred
7 under the Internal Revenue Code in effect on January 1, 2017.
- 8 (8) Subtract income that is:
- 9 (A) exempt from taxation under IC 6-3-2-21.7 (certain income
10 derived from patents); and
- 11 (B) included in the insurance company's taxable income under
12 the Internal Revenue Code.
- 13 (9) Add an amount equal to any income not included in gross
14 income as a result of the deferral of income arising from business
15 indebtedness discharged in connection with the reacquisition after
16 December 31, 2008, and before January 1, 2011, of an applicable
17 debt instrument, as provided in Section 108(i) of the Internal
18 Revenue Code. Subtract from the adjusted gross income of any
19 taxpayer that added an amount to adjusted gross income in a
20 previous year the amount necessary to offset the amount included
21 in federal gross income as a result of the deferral of income
22 arising from business indebtedness discharged in connection with
23 the reacquisition after December 31, 2008, and before January 1,
24 2011, of an applicable debt instrument, as provided in Section
25 108(i) of the Internal Revenue Code.
- 26 (10) Add an amount equal to any exempt insurance income under
27 Section 953(e) of the Internal Revenue Code that is active
28 financing income under Subpart F of Subtitle A, Chapter 1,
29 Subchapter N of the Internal Revenue Code.
- 30 (11) 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 (12) For taxable years beginning after December 25, 2016, add:
- 36 (A) an amount equal to the amount reported by the taxpayer on
37 IRC 965 Transition Tax Statement, line 1; or
- 38 (B) if the taxpayer deducted an amount under Section 965(c)
39 of the Internal Revenue Code in determining the taxpayer's
40 taxable income for purposes of the federal income tax, the
41 amount deducted under Section 965(c) of the Internal Revenue
42 Code.



- 1 (13) Add an amount equal to the deduction that was claimed by
 2 the taxpayer for the taxable year under Section 250(a)(1)(B) of the
 3 Internal Revenue Code (attributable to global intangible
 4 low-taxed income). The taxpayer shall separately specify the
 5 amount of the reduction under Section 250(a)(1)(B)(i) of the
 6 Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the
 7 Internal Revenue Code.
- 8 (14) Subtract any interest expense paid or accrued in the current
 9 taxable year but not deducted as a result of the limitation imposed
 10 under Section 163(j)(1) of the Internal Revenue Code. Add any
 11 interest expense paid or accrued in a previous taxable year but
 12 allowed as a deduction under Section 163 of the Internal Revenue
 13 Code in the current taxable year. For purposes of this subdivision,
 14 an interest expense is considered paid or accrued only in the first
 15 taxable year the deduction would have been allowable under
 16 Section 163 of the Internal Revenue Code if the limitation under
 17 Section 163(j)(1) of the Internal Revenue Code did not exist.
- 18 (15) Subtract the amount that would have been excluded from
 19 gross income but for the enactment of Section 118(b)(2) of the
 20 Internal Revenue Code for taxable years ending after December
 21 22, 2017.
- 22 (16) Add an amount equal to the remainder of:
 23 (A) the amount allowable as a deduction under Section 274(n)
 24 of the Internal Revenue Code; minus
 25 (B) the amount otherwise allowable as a deduction under
 26 Section 274(n) of the Internal Revenue Code, if Section
 27 274(n)(2)(D) of the Internal Revenue Code was not in effect
 28 for amounts paid or incurred after December 31, 2020.
- 29 (17) For taxable years ending after March 12, 2020, subtract an
 30 amount equal to the deduction disallowed pursuant to:
 31 (A) Section 2301(e) of the CARES Act (Public Law 116-136),
 32 as modified by Sections 206 and 207 of the Taxpayer Certainty
 33 and Disaster Relief Tax Act (Division EE of Public Law
 34 116-260); and
 35 (B) Section 3134(e) of the Internal Revenue Code.
- 36 (18) *For taxable years beginning after December 31, 2022,*
 37 *subtract an amount equal to the deduction disallowed under*
 38 *Section 280C(h) of the Internal Revenue Code.*
- 39 ~~(18)~~ (19) Add or subtract any other amounts the taxpayer is:
 40 (A) required to add or subtract; or
 41 (B) entitled to deduct;
 42 under IC 6-3-2.



1 (e) In the case of insurance companies subject to tax under Section
 2 831 of the Internal Revenue Code and organized under Indiana law, the
 3 same as "taxable income" (as defined in Section 832 of the Internal
 4 Revenue Code), adjusted as follows:

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

7 (2) Add an amount equal to any deduction allowed or allowable
 8 under Section 170 of the Internal Revenue Code (concerning
 9 charitable contributions).

10 (3) Add an amount equal to a deduction allowed or allowable
 11 under Section 805 or Section 832(c) of the Internal Revenue Code
 12 for taxes based on or measured by income and levied at the state
 13 level by any state.

14 (4) Subtract an amount equal to the amount included in the
 15 company's taxable income under Section 78 of the Internal
 16 Revenue Code (concerning foreign tax credits).

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

25 (6) Add an amount equal to any deduction allowed under Section
 26 172 of the Internal Revenue Code (concerning net operating
 27 losses).

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

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

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



- 1 (i) the exchange would have been eligible for
 2 nonrecognition of gain or loss under Section 1031 of the
 3 Internal Revenue Code in effect on January 1, 2017;
 4 (ii) the exchange is not eligible for nonrecognition of gain or
 5 loss under Section 1031 of the Internal Revenue Code; and
 6 (iii) the taxpayer made an election to take deductions under
 7 Section 179 of the Internal Revenue Code with regard to the
 8 acquired property in the year that the property was placed
 9 into service.
- 10 The amount of deductions allowable for an item of property
 11 under this clause may not exceed the amount of adjusted gross
 12 income realized on the property that would have been deferred
 13 under the Internal Revenue Code in effect on January 1, 2017.
- 14 (8) Subtract income that is:
- 15 (A) exempt from taxation under IC 6-3-2-21.7 (certain income
 16 derived from patents); and
 17 (B) included in the insurance company's taxable income under
 18 the Internal Revenue Code.
- 19 (9) Add an amount equal to any income not included in gross
 20 income as a result of the deferral of income arising from business
 21 indebtedness discharged in connection with the reacquisition after
 22 December 31, 2008, and before January 1, 2011, of an applicable
 23 debt instrument, as provided in Section 108(i) of the Internal
 24 Revenue Code. Subtract from the adjusted gross income of any
 25 taxpayer that added an amount to adjusted gross income in a
 26 previous year the amount necessary to offset the amount included
 27 in federal gross income as a result of the deferral of income
 28 arising from business indebtedness discharged in connection with
 29 the reacquisition after December 31, 2008, and before January 1,
 30 2011, of an applicable debt instrument, as provided in Section
 31 108(i) of the Internal Revenue Code.
- 32 (10) Add an amount equal to any exempt insurance income under
 33 Section 953(e) of the Internal Revenue Code that is active
 34 financing income under Subpart F of Subtitle A, Chapter 1,
 35 Subchapter N of the Internal Revenue Code.
- 36 (11) Add the amount excluded from federal gross income under
 37 Section 103 of the Internal Revenue Code for interest received on
 38 an obligation of a state other than Indiana, or a political
 39 subdivision of such a state, that is acquired by the taxpayer after
 40 December 31, 2011.
- 41 (12) For taxable years beginning after December 25, 2016, add:
 42 (A) an amount equal to the amount reported by the taxpayer on



- 1 IRC 965 Transition Tax Statement, line 1; or
 2 (B) if the taxpayer deducted an amount under Section 965(c)
 3 of the Internal Revenue Code in determining the taxpayer's
 4 taxable income for purposes of the federal income tax, the
 5 amount deducted under Section 965(c) of the Internal Revenue
 6 Code.
- 7 (13) Add an amount equal to the deduction that was claimed by
 8 the taxpayer for the taxable year under Section 250(a)(1)(B) of the
 9 Internal Revenue Code (attributable to global intangible
 10 low-taxed income). The taxpayer shall separately specify the
 11 amount of the reduction under Section 250(a)(1)(B)(i) of the
 12 Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the
 13 Internal Revenue Code.
- 14 (14) Subtract any interest expense paid or accrued in the current
 15 taxable year but not deducted as a result of the limitation imposed
 16 under Section 163(j)(1) of the Internal Revenue Code. Add any
 17 interest expense paid or accrued in a previous taxable year but
 18 allowed as a deduction under Section 163 of the Internal Revenue
 19 Code in the current taxable year. For purposes of this subdivision,
 20 an interest expense is considered paid or accrued only in the first
 21 taxable year the deduction would have been allowable under
 22 Section 163 of the Internal Revenue Code if the limitation under
 23 Section 163(j)(1) of the Internal Revenue Code did not exist.
- 24 (15) Subtract the amount that would have been excluded from
 25 gross income but for the enactment of Section 118(b)(2) of the
 26 Internal Revenue Code for taxable years ending after December
 27 22, 2017.
- 28 (16) Add an amount equal to the remainder of:
 29 (A) the amount allowable as a deduction under Section 274(n)
 30 of the Internal Revenue Code; minus
 31 (B) the amount otherwise allowable as a deduction under
 32 Section 274(n) of the Internal Revenue Code, if Section
 33 274(n)(2)(D) of the Internal Revenue Code was not in effect
 34 for amounts paid or incurred after December 31, 2020.
- 35 (17) For taxable years ending after March 12, 2020, subtract an
 36 amount equal to the deduction disallowed pursuant to:
 37 (A) Section 2301(e) of the CARES Act (Public Law 116-136),
 38 as modified by Sections 206 and 207 of the Taxpayer Certainty
 39 and Disaster Relief Tax Act (Division EE of Public Law
 40 116-260); and
 41 (B) Section 3134(e) of the Internal Revenue Code.
- 42 (18) *For taxable years beginning after December 31, 2022,*



1 *subtract an amount equal to the deduction disallowed under*
 2 *Section 280C(h) of the Internal Revenue Code.*

3 ~~(18)~~ (19) Add or subtract any other amounts the taxpayer is:

4 (A) required to add or subtract; or

5 (B) entitled to deduct;

6 under IC 6-3-2.

7 (f) In the case of trusts and estates, "taxable income" (as defined for
 8 trusts and estates in Section 641(b) of the Internal Revenue Code)
 9 adjusted as follows:

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

12 (2) Subtract an amount equal to the amount of a September 11
 13 terrorist attack settlement payment included in the federal
 14 adjusted gross income of the estate of a victim of the September
 15 11 terrorist attack or a trust to the extent the trust benefits a victim
 16 of the September 11 terrorist attack.

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

25 (4) Add an amount equal to any deduction allowed under Section
 26 172 of the Internal Revenue Code (concerning net operating
 27 losses).

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

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

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



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

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

14 (6) Subtract income that is:

- 15 (A) exempt from taxation under IC 6-3-2-21.7 (certain income
 16 derived from patents); and
 17 (B) included in the taxpayer's taxable income under the
 18 Internal Revenue Code.

19 (7) Add an amount equal to any income not included in gross
 20 income as a result of the deferral of income arising from business
 21 indebtedness discharged in connection with the reacquisition after
 22 December 31, 2008, and before January 1, 2011, of an applicable
 23 debt instrument, as provided in Section 108(i) of the Internal
 24 Revenue Code. Subtract from the adjusted gross income of any
 25 taxpayer that added an amount to adjusted gross income in a
 26 previous year the amount necessary to offset the amount included
 27 in federal gross income as a result of the deferral of income
 28 arising from business indebtedness discharged in connection with
 29 the reacquisition after December 31, 2008, and before January 1,
 30 2011, of an applicable debt instrument, as provided in Section
 31 108(i) of the Internal Revenue Code.

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

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

- 39 (A) the amount reported by the taxpayer on IRC 965
 40 Transition Tax Statement, line 1;
 41 (B) if the taxpayer deducted an amount under Section 965(c)
 42 of the Internal Revenue Code in determining the taxpayer's



- 1 taxable income for purposes of the federal income tax, the
 2 amount deducted under Section 965(c) of the Internal Revenue
 3 Code; and
 4 (C) with regard to any amounts of income under Section 965
 5 of the Internal Revenue Code distributed by the taxpayer, the
 6 deduction under Section 965(c) of the Internal Revenue Code
 7 attributable to such distributed amounts and not reported to the
 8 beneficiary.
- 9 For purposes of this article, the amount required to be added back
 10 under clause (B) is not considered to be distributed or
 11 distributable to a beneficiary of the estate or trust for purposes of
 12 Sections 651 and 661 of the Internal Revenue Code.
- 13 (10) Subtract any interest expense paid or accrued in the current
 14 taxable year but not deducted as a result of the limitation imposed
 15 under Section 163(j)(1) of the Internal Revenue Code. Add any
 16 interest expense paid or accrued in a previous taxable year but
 17 allowed as a deduction under Section 163 of the Internal Revenue
 18 Code in the current taxable year. For purposes of this subdivision,
 19 an interest expense is considered paid or accrued only in the first
 20 taxable year the deduction would have been allowable under
 21 Section 163 of the Internal Revenue Code if the limitation under
 22 Section 163(j)(1) of the Internal Revenue Code did not exist.
- 23 (11) Add an amount equal to the deduction for qualified business
 24 income that was claimed by the taxpayer for the taxable year
 25 under Section 199A of the Internal Revenue Code.
- 26 (12) Subtract the amount that would have been excluded from
 27 gross income but for the enactment of Section 118(b)(2) of the
 28 Internal Revenue Code for taxable years ending after December
 29 22, 2017.
- 30 (13) Add an amount equal to the remainder of:
 31 (A) the amount allowable as a deduction under Section 274(n)
 32 of the Internal Revenue Code; minus
 33 (B) the amount otherwise allowable as a deduction under
 34 Section 274(n) of the Internal Revenue Code, if Section
 35 274(n)(2)(D) of the Internal Revenue Code was not in effect
 36 for amounts paid or incurred after December 31, 2020.
- 37 (14) For taxable years beginning after December 31, 2017, and
 38 before January 1, 2021, add an amount equal to the excess
 39 business loss of the taxpayer as defined in Section 461(l)(3) of the
 40 Internal Revenue Code. In addition:
 41 (A) If a taxpayer has an excess business loss under this
 42 subdivision and also has modifications under subdivisions (3)



1 and (5) for property placed in service during the taxable year,
 2 the taxpayer shall treat a portion of the taxable year
 3 modifications for that property as occurring in the taxable year
 4 the property is placed in service and a portion of the
 5 modifications as occurring in the immediately following
 6 taxable year.

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

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

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

15 but not less than zero (0).

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

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

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

28 (A) Section 2301(e) of the CARES Act (Public Law 116-136),
 29 as modified by Sections 206 and 207 of the Taxpayer Certainty
 30 and Disaster Relief Tax Act (Division EE of Public Law
 31 116-260); and

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

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

36 ~~(16)~~ (17) Add or subtract any other amounts the taxpayer is:

37 (A) required to add or subtract; or

38 (B) entitled to deduct;

39 under IC 6-3-2.

40 (g) Subsections ~~(a)(34)~~, ~~(b)(19)~~, ~~(d)(18)~~, ~~(e)(18)~~, ~~or (f)(16)~~ (a)(35),
 41 (b)(20), (d)(19), (e)(19), or (f)(17) may not be construed to require an
 42 add back or allow a deduction or exemption more than once for a



1 particular add back, deduction, or exemption.

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

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

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

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

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

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

36 SECTION 7. IC 6-3-4.5-1, AS AMENDED BY P.L.137-2022,
37 SECTION 41, AND AS AMENDED BY P.L.138-2022, SECTION 6,
38 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
39 [EFFECTIVE JULY 1, 2022]: Sec. 1. The following definitions apply
40 throughout this chapter:

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



- 1 (2) "Administrative adjustment request" means an administrative
2 adjustment request filed by a partnership under Section 6227 of
3 the Internal Revenue Code.
- 4 (3) "Affected year" means any taxable year for a taxpayer that is
5 affected by an adjustment under this chapter, regardless of
6 whether the partnership has received an adjustment for that
7 taxable year.
- 8 (4) "Audited partnership" means a partnership subject to a
9 partnership level audit resulting in a federal adjustment.
- 10 (5) "Corporate partner" means a partner that is subject to the state
11 adjusted gross income tax under ~~IC 6-3-2-1(b)~~ IC 6-3-2-1(c) or
12 the financial institutions tax under IC 6-5.5-2-1. In the case of a
13 partner that is a corporation described in IC 6-3-2-2.8(2) that also
14 is subject to tax under ~~IC 6-3-2-1(b)~~, IC 6-3-2-1(c), the
15 corporation is a corporate partner only to the extent that its
16 income is subject to tax under ~~IC 6-3-2-1(b)~~. IC 6-3-2-1(c).
- 17 (6) "Direct partner" means a partner that holds an interest directly
18 in a partnership or pass through entity.
- 19 (7) "Exempt partner" means a partner that is exempt from the
20 adjusted gross income tax under IC 6-3-2-2.8(1) or the financial
21 institutions tax under IC 6-5.5-2-7(4), except to the extent of
22 unrelated business taxable income.
- 23 (8) "Federal adjustment" means a change to an item or amount
24 determined under the Internal Revenue Code or a change to any
25 other tax attribute that is used by a taxpayer to compute state
26 adjusted gross income taxes or financial institutions tax owed,
27 whether that change results from action by the Internal Revenue
28 Service, including a partnership level audit, or the filing of an
29 amended federal return, a federal refund claim, or an
30 administrative adjustment request by the taxpayer. A federal
31 adjustment is positive to the extent that it increases state adjusted
32 gross income as determined under IC 6-3 or IC 6-5.5 and is
33 negative to the extent that it decreases state adjusted gross income
34 as determined under IC 6-3 or IC 6-5.5.
- 35 (9) "Federal adjustment reports" includes methods or forms
36 required by the department for use by a taxpayer to report final
37 federal adjustments for purposes of this chapter, including an
38 amended Indiana tax return, information return, or uniform
39 multistate report.
- 40 (10) "Federal partnership representative" means a person the
41 partnership designates for the taxable year as the partnership's
42 representative, or the person the Internal Revenue Service has



1 appointed to act as the federal partnership representative,
2 pursuant to Section 6223(a) of the Internal Revenue Code.

3 (11) "Final determination date" means the following:

4 (A) Except as provided in clause (B) or (C), if the federal
5 adjustment arises from an Internal Revenue Service audit or
6 other action by the Internal Revenue Service, the final
7 determination date is the date on which the federal adjustment
8 is a final determination under IC 6-3-4-6(d).

9 (B) For federal adjustments arising from an Internal Revenue
10 Service audit or other action by the Internal Revenue Service,
11 if the taxpayer filed as a member of a consolidated tax return
12 filed under IC 6-3-4-14, a combined return filed under
13 IC 6-3-2-2 or IC 6-5.5-5-1, or a return combined by the
14 department under IC 6-3-2-2(p), the final determination date
15 means the first date on which no related federal adjustments
16 arising from that audit remain to be finally determined, as
17 described in clause (A), for the entire group.

18 (C) If the federal adjustment results from filing an amended
19 federal return, a federal refund claim, or an administrative
20 adjustment request, the final determination date means the day
21 on which the amended return, refund claim, administrative
22 adjustment request, or other similar report was filed.

23 (12) "Final federal adjustment" means a federal adjustment after
24 the final determination date for that federal adjustment has
25 passed.

26 (13) "Indirect partner" means a partner in a partnership or pass
27 through entity that itself holds an interest directly, or through
28 another indirect partner, in a partnership or pass through entity.

29 (14) "Internal Revenue Code" has the meaning set forth in
30 IC 6-3-1-11.

31 (15) "Nonresident partner" has the meaning provided in
32 IC 6-3-4-12(n).

33 (16) "Partner" means a person or entity that holds an interest
34 directly or indirectly in a partnership or other pass through entity.

35 (17) "Partner level adjustments report" means a report provided
36 by a partnership to its partners as a result of a department action
37 with regard to the partnership. A partner level adjustments report
38 does not include an amended statement provided by a partnership
39 or other entity as a result of an adjustment reported by the
40 partnership.

41 (18) "Partnership" has the meaning set forth in IC 6-3-1-19.

42 (19) "Partnership level audit" means an examination by the



- 1 Internal Revenue Service at the partnership level under Sections
2 6221 through 6241 of the Internal Revenue Code, as enacted by
3 the Bipartisan Budget Act of 2015, Public Law 114-74, which
4 results in federal adjustments.
- 5 (20) "Partnership return" means a return required to be filed by a
6 partnership pursuant to IC 6-3-4-10. In the case of a partnership
7 that is required to withhold tax or file a composite return pursuant
8 to IC 6-3-4-12 or IC 6-5.5-2-8, the term also includes the returns
9 or schedules required for tax withholding or composite filing.
- 10 (21) "Pass through entity" means an entity defined in IC 6-3-1-35,
11 other than a partnership, that is not subject to tax under IC 6-3.
- 12 (22) "Reallocation adjustment" means a federal adjustment
13 resulting from a partnership level audit or an administrative
14 adjustment request that changes the shares of one (1) or more
15 items of partnership income, gain, loss, expense, or credit
16 allocated to direct partners. A positive reallocation adjustment
17 means the portion of a reallocation adjustment that would
18 increase federal adjusted gross income or federal taxable income
19 for one (1) or more direct partners, and a negative reallocation
20 adjustment means the portion of a reallocation adjustment that
21 would decrease federal adjusted gross income or federal taxable
22 income for one (1) or more direct partners, according to Section
23 6225 of the Internal Revenue Code and the regulations under that
24 section.
- 25 (23) "Resident partner" means a partner that is not a nonresident
26 partner.
- 27 (24) "Review year" means the taxable year of a partnership that
28 is subject to a partnership level audit, *an administrative*
29 *adjustment request, or an amended federal return* that results in
30 federal adjustments, *regardless of whether any federal tax*
31 *determined to be due is the responsibility of the partnership or*
32 *partners.*
- 33 (25) "Statement" means a form or schedule prescribed by the
34 department through which a *partnership or* pass through entity
35 reports tax attributes to its owners or beneficiaries.
- 36 (26) "Tax attribute" means any item of income, deduction, credit,
37 receipts for apportionment, or other amount or status that
38 determines a partner's liability under IC 6-3, IC 6-3.6, or IC 6-5.5.
- 39 (27) "Taxable year" means, in the case of a partnership, the year
40 or partial year for which a partnership files a return for state and
41 federal purposes and, in the case of a partner, the taxable year in
42 which the partner reports tax attributes from the partnership.



1 (28) "Taxpayer" has the meaning set forth in IC 6-3-1-15 (in the
 2 case of the adjusted gross income tax) and IC 6-5.5-1-17 (in the
 3 case of the financial institutions tax) and, unless the context
 4 clearly indicates otherwise, includes a partnership subject to a
 5 partnership level audit or a partnership that has made an
 6 administrative adjustment request, as well as a tiered partner of
 7 that partnership.

8 (29) "Tiered partner" means any partner that is a partnership or
 9 pass through entity.

10 (30) "Unrelated business taxable income" has the meaning set
 11 forth in Section 512 of the Internal Revenue Code.

12 SECTION 8. IC 6-3-4.5-9, AS AMENDED BY P.L.137-2022,
 13 SECTION 46, AND AS AMENDED BY P.L.138-2022, SECTION 7,
 14 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 15 [EFFECTIVE JULY 1, 2022]: Sec. 9. (a) Partnerships and partners
 16 shall report final federal adjustments arising from a partnership level
 17 audit or an administrative adjustment request and make payments as
 18 required under this section.

19 (b) Final federal adjustments subject to the requirements of this
 20 section, except those subject to a properly made election under
 21 subsection (c), shall be reported as follows:

- 22 (1) Not later than the applicable deadline, the partnership shall:
 23 (A) file an amended partnership return for the review year and
 24 any other taxable year affected by the final federal adjustments
 25 with the department as provided in section 8 of this chapter
 26 and provide any other information required by the department;
 27 (B) notify each of its direct partners of their distributive share
 28 of the final federal adjustments as provided in section 8 of this
 29 chapter for all affected taxable years for which the partnership
 30 filed an amended partnership return by an amended statement
 31 or a report in the form and manner prescribed by the
 32 department; and
 33 (C) file an amended composite return for direct partners and
 34 an amended withholding return for direct partners for the
 35 review year and any affected taxable years as otherwise
 36 required by IC 6-3-4-12 or IC 6-5.5-2-8 and pay any tax due
 37 for the taxable years.

- 38 (2) Each direct partner that is subject to tax under IC 6-3,
 39 IC 6-3.6, or IC 6-5.5 shall, on or before the applicable deadline:
 40 (A) file an amended return as provided in section 8 of this
 41 chapter reporting their distributive share of the adjustments
 42 reported to them under subdivision (1)(B) for the taxable year



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



1 which a county imposes a tax under IC 6-3.6 for the taxable
2 year.

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

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

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

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

19 (iv) multiply the sum of the amounts determined in items (i)
20 and (ii) reduced by the amount determined in item (iii) by
21 the highest combined rate for the ~~review~~ taxable year under
22 ~~IC 6-3-2-1(a)~~ IC 6-3-2-1(b) and IC 6-3.6 for any county, the
23 rate under ~~IC 6-3-2-1(b)~~; IC 6-3-2-1(c), or the rate under
24 6-5.5-2-1 for the taxable year, whichever is highest.

25 (E) For the total distributive shares of the remaining final
26 federal adjustments reported to resident individual, estate, or
27 trust direct partners, multiply that amount by the tax rate under
28 ~~IC 6-3-2-1(a)~~ IC 6-3-2-1(b) and IC 6-3.6. If a partnership does
29 not reasonably ascertain the county of residence for an
30 individual direct partner, the rate under IC 6-3.6 for that
31 partner shall be treated as the highest rate imposed in any
32 county under IC 6-3.6 for the taxable year.

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

36 ~~(F)~~ (G) Add the amounts determined in clauses (B), (C),
37 (D)(iv), ~~and~~ (E), and (F). For purposes of determining interest
38 and penalties, the due date of payment shall be the due date of
39 the partnership's return under IC 6-3-4-10 for the taxable year,
40 determined without regard to any extensions.

41 *If a partnership has made an election under this chapter to report and*
42 *remit all tax otherwise due at the partnership level for a taxable year;*



1 *the partnership shall be considered to have made a timely election*
 2 *under this subsection with regard to any changes arising from an*
 3 *amended return under this section for that taxable year.*

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

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

11 (2) any final federal adjustments resulting from an administrative
 12 adjustment request; or

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

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

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

21 SECTION 9. IC 6-3-4.5-18, AS AMENDED BY P.L.137-2022,
 22 SECTION 50, AND AS AMENDED BY P.L.138-2022, SECTION 8,
 23 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 24 [EFFECTIVE JULY 1, 2022]: Sec. 18. (a) If a partnership or tiered
 25 partner is required to issue a report, issue an amended statement, or
 26 issue other information to a partner, owner, or beneficiary under this
 27 chapter, and does not issue such report, statement, or information
 28 within the period such issuance is required under this chapter, the
 29 partnership or tiered partner shall be liable for any tax that otherwise
 30 may be due from the partner, owner, or beneficiary, notwithstanding
 31 any other provision in IC 6-3 or IC 6-5.5. The tax rate under this
 32 section shall be computed at the highest rate for the taxable year under:

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

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

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

37 unless the partnership or tiered partner can establish that a lower rate
 38 should apply, the partnership or tiered partner has made an election to
 39 be subject to tax under sections 6, 8, or 9 of this chapter, or to the
 40 extent the partnership, tiered partner, or the department can determine
 41 that the tax was otherwise properly reported and remitted. Such tax
 42 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



1 indirect partner affected by the late issuance, including extension of
2 applicable deadlines.

3 SECTION 10. IC 8-23-20-25.6, AS AMENDED BY P.L.97-2022,
4 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JULY 1, 2022]: Sec. 25.6. (a) As used in this section, "market area"
6 means a point within the same county as the prior location of an
7 outdoor advertising sign.

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

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

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

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

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



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

4 (f) The elevated outdoor advertising sign or outdoor advertising sign
 5 to be relocated, to the extent allowed by federal or state law, may be
 6 modified:

7 (1) to elevate the sign to make the entire advertising content of the
 8 sign visible;

9 (2) to an angle to make the entire advertising content of the sign
 10 visible; and

11 (3) in size or material type, at the expense of:

12 (A) the owner, if the modification in size or material type of
 13 the outdoor advertising sign is by choice of the owner; or

14 (B) the department, if the modification in size or material type
 15 of the outdoor advertising sign is required for the outdoor
 16 advertising sign to comply with IC 22-13.

17 (g) This section does not exempt an owner or operator of a sign from
 18 submitting to the department any application or fee required by law.

19 (h) At least twelve (12) months before the filing of an eminent
 20 domain action to acquire an outdoor advertising sign under IC 32-24,
 21 the department must provide written notice to the representative of the
 22 sign owner identified on the outdoor advertising sign permit that is on
 23 file with the Indiana department of transportation that a project has
 24 been planned that may impact the outdoor advertising sign.

25 (i) If the agency fails to provide notice required by subsection (h)
 26 within twelve (12) months of an action being filed against an owner
 27 under IC 32-24, the owner may receive reasonable compensation for
 28 losses associated with the failure to receive timely notice. However,
 29 failure to send notice required by subsection (h) is not a basis of an
 30 objection to a proceeding under IC 32-24-1-8.

31 SECTION 11. IC 16-19-3-27.5, AS AMENDED BY P.L.143-2022,
 32 SECTION 27, AND AS AMENDED BY P.L.167-2022, SECTION 4,
 33 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 34 [EFFECTIVE JULY 1, 2022]: Sec. 27.5. (a) As used in this section,
 35 "technology new to Indiana" (referred to in this section as "TNI")
 36 means sewage treatment or disposal methods, processes, or equipment
 37 that are not described in the administrative rules of the state department
 38 or the executive board concerning residential onsite sewage systems
 39 (410 IAC 6-8.3) or commercial onsite sewage systems (410
 40 IAC 6-10.1).

41 (b) The state department shall establish and maintain a technical
 42 review panel consisting of individuals with technical or scientific



1 knowledge relating to onsite sewage systems. The technical review
2 panel shall:

3 (1) decide under subsection (f) whether to approve:

4 (A) proprietary residential wastewater treatment devices; and

5 (B) proprietary commercial wastewater treatment devices;
6 for general use in Indiana;

7 (2) biannually review the performance of residential septic
8 systems and commercial onsite sewage systems;

9 (3) assist the state department in developing standards and
10 guidelines for proprietary residential wastewater treatment
11 devices and proprietary commercial wastewater treatment
12 devices; and

13 (4) assist the executive board and the state department in updating
14 rules adopted under ~~sections~~ *section 4 and 5* of this chapter
15 concerning residential septic systems and commercial onsite
16 sewage systems.

17 (c) The technical review panel shall include the following:

18 (1) A member of the staff of the state department, who shall serve
19 as the chair.

20 (2) A local health department environmental health specialist
21 appointed by the governor.

22 (3) An Indiana professional engineer registered under IC 25-31-1
23 representing the American Council of Engineering Companies.

24 (4) A representative of the Indiana Builders Association.

25 (5) An Indiana registered professional soil scientist (as defined in
26 IC 25-31.5-1-6) representing the Indiana Registry of Soil
27 Scientists.

28 (6) A representative of an Indiana college or university with a
29 specialty in engineering, soil science, environmental health, or
30 biology appointed by the governor.

31 (7) A representative of the Indiana Onsite Wastewater
32 Professionals Association.

33 (8) An Indiana onsite sewage system contractor appointed by the
34 governor.

35 (9) A representative of the Indiana State Building and
36 Construction Trades Council.

37 All members of the technical review panel are voting members.

38 (d) In the case of a tie vote of the technical review panel, the
39 technical review panel shall, not more than seven (7) days after the day
40 of the tie vote:

41 (1) contact the applicant by phone call and by mail; and

42 (2) request more information or provide an explanation of how the



1 applicant can modify the application to make it more complete.
 2 The technical review panel shall review any new information provided
 3 by the applicant and vote again on the application not more than thirty
 4 (30) days after receiving the information.

5 (e) The technical review panel shall do the following:

6 (1) Receive applications for the approval of TNI for general use
 7 in:

8 (A) residential septic systems under sections 4 and ~~5 of this~~
 9 ~~chapter, section 27~~ of this chapter and IC 16-41-25; and

10 (B) commercial onsite sewage systems under sections 4 and ~~5~~
 11 ~~of this chapter, section 27~~ of this chapter and IC 16-19-3.5.

12 (2) Meet at least four (4) times per year to review applications
 13 described in subdivision (1).

14 (3) Notify each person who submits an application described in
 15 subdivision (1):

16 (A) that the person's application has been received by the
 17 technical review panel; and

18 (B) of whether the application is complete;

19 not later than thirty (30) days after the technical review panel
 20 receives the application.

21 (4) Inform each person who submits an application described in
 22 subdivision (1) of:

23 (A) a tentative decision of the technical review panel; or

24 (B) the technical review panel's final decision under
 25 subsection (f);

26 concerning the application not more than ninety (90) days after
 27 the technical review panel notifies the person under subdivision

28 (3) that the panel has received the person's application.

29 (f) In response to each application described in subsection (e)(1),
 30 the technical review panel shall make, and inform the applicant of, one
 31 (1) of the following final decisions:

32 (1) That the TNI to which the application relates is approved for
 33 general use in Indiana.

34 (2) That the TNI to which the application relates is approved for
 35 use in Indiana with certain conditions, which may include:

36 (A) a requirement that the TNI be used initially only in a pilot
 37 project;

38 (B) restrictions on the number or type of installations of the
 39 TNI;

40 (C) sampling and analysis requirements for TNI involving or
 41 comprising a secondary treatment system;

42 (D) requirements relating to training concerning the TNI;



- 1 (E) requirements concerning the operation and maintenance of
 2 the TNI; or
 3 (F) other requirements.
- 4 (3) That the TNI to which the application relates is approved on
 5 a project-by-project basis.
- 6 (4) That the TNI is not approved for use in Indiana, which must
 7 be accompanied by a statement of the reason for the decision.
- 8 (g) If the technical review panel makes a decision under subsection
 9 (f)(4) that the TNI is not approved for use in Indiana, the applicant
 10 may:
- 11 (1) submit a new application to the technical review panel under
 12 this section; or
 13 (2) file a petition for review of the technical review panel's
 14 decision under IC 4-21.5-3.
- 15 (h) If the technical review panel fails to notify a person who submits
 16 an application of the technical review panel's tentative decision or final
 17 recommendation within ninety (90) days after receiving the application
 18 as required by subsection (e)(4), the person who submitted the
 19 application may use the TNI to which the application relates in a single
 20 residential septic system or commercial onsite sewage system, as if the
 21 TNI had been approved only for use in a pilot project.
- 22 (i) The technical review panel shall decide that the TNI to which an
 23 application relates is approved for general use in Indiana if:
- 24 (1) the TNI has been certified as meeting the NSF/ANSI 40
 25 Standard;
 26 (2) a proposed Indiana design and installation manual for the TNI
 27 is submitted with the permit application; and
 28 (3) the technical review panel certifies that the proposed Indiana
 29 design and installation manual meets the vertical and horizontal
 30 separation, sizing, and soil loading criteria of the state
 31 department.
- 32 (j) Subsection (k) applies if:
- 33 (1) a particular TNI meets the requirements of NSF/ANSI 40,
 34 NSF/ANSI 245, or NSF/ANSI 350;
 35 (2) the proposed Indiana design and installation manual for the
 36 TNI meets the vertical and horizontal separation, sizing, and soil
 37 loading criteria of the state department; and
 38 (3) an Indiana professional engineer registered under IC 25-31-1
 39 prepares site specific plans for the use of the TNI for a residential
 40 or commercial application.
- 41 (k) In a case described in subsection (j):
- 42 (1) if the TNI is to be used in a residential application, the site



1 specific plans prepared under subsection (j)(3), after being
 2 submitted to the local health department of the county, city, or
 3 multiple county unit in which the TNI would be installed, may be
 4 approved by the local health department within the period set
 5 forth in IC 16-41-25-1(a); and

6 (2) if the TNI is to be used in a commercial application, the site
 7 specific plans prepared under subsection (j)(3) shall be approved
 8 by the state department upon submission of the site specific plans.

9 *(l) A local health department may not refuse an application for a*
 10 *permit for the construction or installation of a residential onsite*
 11 *sewage system (as defined in IC 16-41-25-0.4) solely because the*
 12 *residential onsite sewage system has not been used previously in the*
 13 *jurisdiction of the local health department or is unfamiliar to the local*
 14 *health department, if either of the following apply:*

15 *(1) The residential onsite sewage system has been approved by*
 16 *the technical review panel under this section for general use in*
 17 *Indiana.*

18 *(2) The residential onsite sewage system:*

19 *(A) is based on one (1) or more sewage treatment or disposal*
 20 *methods or processes; or*

21 *(B) incorporates equipment;*

22 *approved by the technical review panel under this section for*
 23 *general use in Indiana.*

24 SECTION 12. IC 16-41-25-1, AS AMENDED BY P.L.104-2022,
 25 SECTION 119, AND AS AMENDED BY P.L.167-2022, SECTION 7,
 26 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 27 [EFFECTIVE JULY 1, 2022]: Sec. 1. (a) The state department shall
 28 adopt rules under IC 4-22-2 that provide for a reasonable period not
 29 exceeding thirty (30) days in which a plan review and permit for a
 30 residential ~~septic systems~~ onsite sewage system must be approved or
 31 disapproved.

32 (b) This subsection applies to a county with a population of more
 33 than eighty thousand (80,000) and less than eighty thousand four
 34 hundred (80,400). As used in this subsection, "fill soil" means soil
 35 transported and deposited by humans or soil recently transported and
 36 deposited by natural erosion forces. A rule that the state department
 37 adopts concerning the installation of residential ~~septic~~ onsite sewage
 38 systems in fill soil may not prohibit the installation of a residential
 39 ~~septic~~ onsite sewage system in fill soil on a plat if:

40 (1) before the effective date of the rule, the plat of the affected lot
 41 was recorded;

42 (2) there is not an available sewer line within seven hundred fifty



1 (750) feet of the property line of the affected lot; and
 2 (3) the local health department determines that the soil, although
 3 fill soil, is suitable for the installation of a residential *septic onsite*
 4 *sewage* system.

5 SECTION 13. IC 20-28-9-1.5, AS AMENDED BY P.L.134-2022,
 6 SECTION 2, AND AS AMENDED BY P.L.168-2022, SECTION 15,
 7 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 8 [EFFECTIVE JULY 1, 2022]: Sec. 1.5. (a) This subsection governs
 9 salary increases for a teacher employed by a school corporation.
 10 Compensation attributable to additional degrees or graduate credits
 11 earned before the effective date of a local compensation plan created
 12 under this chapter before July 1, 2015, shall continue for school years
 13 beginning after June 30, 2015. Compensation attributable to additional
 14 degrees for which a teacher has started course work before July 1,
 15 2011, and completed course work before September 2, 2014, shall also
 16 continue for school years beginning after June 30, 2015. For school
 17 years beginning after June 30, ~~2015~~, 2022, a school corporation may
 18 provide a supplemental payment to a teacher in excess of the salary
 19 specified in the school corporation's compensation plan. *under any of*
 20 *the following circumstances:*

21 *(1) The teacher:*

22 *(A) teaches an advanced placement course or a Cambridge*
 23 *International course; or*

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

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

28 *(ii) another course;*

29 *taught by the teacher.*

30 *(2) Beginning after June 30, 2018, the teacher:*

31 *(A) is a special education professional; or*

32 *(B) teaches in the areas of science, technology, engineering,*
 33 *or mathematics.*

34 *(3) Beginning after June 30, 2019, the teacher teaches a career*
 35 *or technical education course.*

36 *In addition, a supplemental payment may be made to an elementary*
 37 *school teacher who earns a master's degree in math, reading, or*
 38 *literacy. A supplement provided under this subsection is not subject to*
 39 *collective bargaining but a discussion of the supplement must be held.*
 40 *Such a supplement is in addition to any increase permitted under*
 41 *subsection (b).*

42 (b) Increases or increments in a local salary range must be based



- 1 upon a combination of the following factors:
- 2 (1) A combination of the following factors taken together may
- 3 account for not more than fifty percent (50%) of the calculation
- 4 used to determine a teacher's increase or increment:
- 5 (A) The number of years of a teacher's experience.
- 6 (B) The possession of either:
- 7 (i) additional content area degrees beyond the requirements
- 8 for employment; or
- 9 (ii) additional content area degrees and credit hours beyond
- 10 the requirements for employment, if required under an
- 11 agreement bargained under IC 20-29.
- 12 (2) The results of an evaluation conducted under IC 20-28-11.5.
- 13 (3) The assignment of instructional leadership roles, including the
- 14 responsibility for conducting evaluations under IC 20-28-11.5.
- 15 (4) The academic needs of students in the school corporation.
- 16 (c) To provide greater flexibility and options, a school corporation
- 17 may differentiate the amount of salary increases or increments
- 18 determined for teachers. A school corporation shall base a
- 19 differentiated amount under this subsection on reasons the school
- 20 corporation determines are appropriate, which may include the:
- 21 (1) subject or subjects *including the subjects described in*
- 22 *subsection (a)(2)*, taught by a given teacher;
- 23 (2) importance of retaining a given teacher at the school
- 24 corporation; *and*
- 25 (3) need to attract an individual with specific qualifications to fill
- 26 a teaching vacancy; *and*
- 27 (4) *offering of a new program or class.*
- 28 (d) A school corporation may provide differentiated increases or
- 29 increments under subsection (b), and in excess of the percentage
- 30 specified in subsection (b)(1), in order to:
- 31 (1) reduce the gap between the school corporation's minimum
- 32 teacher salary and the average of the school corporation's
- 33 minimum and maximum teacher salaries; or
- 34 (2) allow teachers currently employed by the school corporation
- 35 to receive a salary adjusted in comparison to starting base salaries
- 36 of new teachers.
- 37 (e) Except as provided in subsection (f), a teacher rated ineffective
- 38 or improvement necessary under IC 20-28-11.5 may not receive any
- 39 raise or increment for the following year if the teacher's employment
- 40 contract is continued. The amount that would otherwise have been
- 41 allocated for the salary increase of teachers rated ineffective or
- 42 improvement necessary shall be allocated for compensation of all



1 teachers rated effective and highly effective based on the criteria in
2 subsection (b).

3 (f) Subsection (e) does not apply to a teacher in the first two (2) full
4 school years that the teacher provides instruction to students in
5 elementary school or high school. If a teacher provides instruction to
6 students in elementary school or high school in another state, any full
7 school year, or its equivalent in the other state, that the teacher provides
8 instruction counts toward the two (2) full school years under this
9 subsection.

10 (g) A teacher who does not receive a raise or increment under
11 subsection (e) may file a request with the superintendent or
12 superintendent's designee not later than five (5) days after receiving
13 notice that the teacher received a rating of ineffective. The teacher is
14 entitled to a private conference with the superintendent or
15 superintendent's designee.

16 (h) The Indiana education employment relations board established
17 in IC 20-29-3-1 shall publish a model compensation plan with a model
18 salary range that a school corporation may adopt.

19 (i) Each school corporation shall submit its local compensation plan
20 to the Indiana education employment relations board. For a school year
21 beginning after June 30, 2015, a local compensation plan must specify
22 the range for teacher salaries. The Indiana education employment
23 relations board shall publish the local compensation plans on the
24 Indiana education employment relations board's Internet web site.

25 (j) The Indiana education employment relations board shall review
26 a compensation plan for compliance with this section as part of its
27 review under IC 20-29-6-6.1. The Indiana education employment
28 relations board has jurisdiction to determine compliance of a
29 compensation plan submitted under this section.

30 (k) This chapter may not be construed to require or allow a school
31 corporation to decrease the salary of any teacher below the salary the
32 teacher was earning on or before July 1, 2015, if that decrease would
33 be made solely to conform to the new compensation plan.

34 (l) After June 30, 2011, all rights, duties, or obligations established
35 under IC 20-28-9-1 before its repeal are considered rights, duties, or
36 obligations under this section.

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

40 SECTION 14. IC 20-30-2-4, AS AMENDED BY P.L.130-2022,
41 SECTION 3, AND AS AMENDED BY P.L.139-2022, SECTION 14,
42 IS CORRECTED AND AMENDED TO READ AS FOLLOWS



1 [EFFECTIVE JULY 1, 2022]: Sec. 4. (a) *Subject to subsection ~~(b)~~, (c)*,
 2 if a school corporation fails to conduct the minimum number of student
 3 instructional days during a school year as required under section 3 of
 4 this chapter, the department shall reduce the August tuition support
 5 distribution to that school corporation for a school year by an amount
 6 determined as follows:

7 STEP ONE: Determine the remainder of:

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

10 (B) that part of the total tuition support allocated to the school
 11 corporation for that school year with respect to student
 12 instructional days one hundred seventy-six (176) through one
 13 hundred eighty (180).

14 STEP TWO: Subtract the number of student instructional days
 15 that the school corporation conducted from one hundred eighty
 16 (180).

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

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

21 STEP FIVE: Multiply the quotient determined under STEP FOUR
 22 by the number determined under STEP THREE.

23 STEP SIX: Subtract the number determined under STEP THREE
 24 from the remainder determined under STEP TWO.

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

27 STEP EIGHT: Multiply the quotient determined under STEP
 28 SEVEN by the remainder determined under STEP SIX.

29 STEP NINE: Add the product determined under STEP FIVE to
 30 the product determined under STEP EIGHT.

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

39 ~~(b)~~ (c) *If fewer than all of the schools in a school corporation fail*
 40 *to conduct the minimum number of student instructional days during*
 41 *a school year as required under section 3 of this chapter, the reduction*
 42 *in August tuition support required by this section shall take into*



1 *account only the schools in the school corporation that failed to*
 2 *conduct the minimum number of student instructional days and only*
 3 *the grades for which the required number of student instructional days*
 4 *was not conducted.*

5 SECTION 15. IC 25-22.5-1-1.1, AS AMENDED BY P.L.128-2022,
 6 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 JULY 1, 2022]: Sec. 1.1. As used in this article:

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

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

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

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

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

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

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

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

31 (A) "doctor of medicine";

32 (B) "M.D.";

33 (C) "doctor of osteopathy";

34 (D) "D.O.";

35 (E) "physician";

36 (F) "osteopath";

37 (G) "osteopathic medical physician";

38 (H) "surgeon";

39 (I) "physician and surgeon";

40 (J) "anesthesiologist";

41 (K) "cardiologist";

42 (L) "dermatologist";



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

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

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

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

37 (B) A practitioner who is a chiropractor (as defined in
 38 IC 25-10-1-1) and who has attained diplomate status in a
 39 chiropractic specialty area recognized by the American
 40 Chiropractic Association, International **Chiropractic**
 41 **Chiropractors** Association, or International Academy of
 42 Clinical Neurology before July 1, 2025, from using a



- 1 designation or term included in subdivision (3) in conjunction
 2 with the name or title of the practitioner's profession.
- 3 (C) A practitioner who is a dentist licensed under IC 25-14-1
 4 and who has completed a dental anesthesiology residency
 5 recognized by the American Dental Board of Anesthesiology
 6 before July 1, 2025, from using a designation or term included
 7 in subdivision (3) in conjunction with the name or title of the
 8 practitioner's profession.
- 9 (5) Providing diagnostic or treatment services to a person in
 10 Indiana when the diagnostic or treatment services:
 11 (A) are transmitted through electronic communications; and
 12 (B) are on a regular, routine, and nonepisodic basis or under
 13 an oral or written agreement to regularly provide medical
 14 services.
- 15 In addition to the exceptions described in section 2 of this chapter,
 16 a nonresident physician who is located outside Indiana does not
 17 practice medicine or osteopathy in Indiana by providing a second
 18 opinion to a licensee or diagnostic or treatment services to a
 19 patient in Indiana following medical care originally provided to
 20 the patient while outside Indiana.
- 21 (b) "Board" refers to the medical licensing board of Indiana.
- 22 (c) "Diagnose or diagnosis" means to examine a patient, parts of a
 23 patient's body, substances taken or removed from a patient's body, or
 24 materials produced by a patient's body to determine the source or
 25 nature of a disease or other physical or mental condition, or to hold
 26 oneself out or represent that a person is a physician and is so examining
 27 a patient. It is not necessary that the examination be made in the
 28 presence of the patient; it may be made on information supplied either
 29 directly or indirectly by the patient.
- 30 (d) "Drug or medicine" means any medicine, compound, or
 31 chemical or biological preparation intended for internal or external use
 32 of humans, and all substances intended to be used for the diagnosis,
 33 cure, mitigation, or prevention of diseases or abnormalities of humans,
 34 which are recognized in the latest editions published of the United
 35 States Pharmacopoeia or National Formulary, or otherwise established
 36 as a drug or medicine.
- 37 (e) "Licensee" means any individual holding a valid unlimited
 38 license issued by the board under this article.
- 39 (f) "Prescribe or prescription" means to direct, order, or designate
 40 the use of or manner of using a drug, medicine, or treatment, by spoken
 41 or written words or other means and in accordance with IC 25-1-9.3.
- 42 (g) "Physician" means any person who holds the degree of doctor of



1 medicine or doctor of osteopathy or its equivalent and who holds a
 2 valid unlimited license to practice medicine or osteopathic medicine in
 3 Indiana.

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

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

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

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

10 (3) passed the examination administered by the National
 11 Commission on Certification of Physician Assistants (NCCPA)
 12 and maintains certification; and

13 (4) has been licensed by the physician assistant committee under
 14 IC 25-27.5.

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

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

19 SECTION 16. IC 32-22-3-4, AS ADDED BY P.L.156-2022,
 20 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 21 JULY 1, 2022]: Sec. 4. (a) Except as provided in section 0.5 of this
 22 chapter, after June 30, 2022, a foreign business entity may not acquire
 23 by grant, purchase, devise, descent, or otherwise any agricultural land
 24 located within Indiana for the purposes of crop farming or timber
 25 production.

26 (b) Except as provided in section 0.5 of this chapter, a foreign
 27 business entity that acquired agricultural land located within Indiana
 28 for the purposes of crop farming **or timber production** before July 1,
 29 2022, may not grant, sell, or otherwise transfer the agricultural land to
 30 any other foreign business entity for the purposes of crop farming **or**
 31 **timber production** after June 30, 2022.

32 SECTION 17. IC 33-24-6-3, AS AMENDED BY P.L.105-2022,
 33 SECTION 43, AND AS AMENDED BY P.L.147-2022, SECTION 4,
 34 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 35 [EFFECTIVE JULY 1, 2022]: Sec. 3. (a) The office of judicial
 36 administration shall do the following:

37 (1) Examine the administrative and business methods and systems
 38 employed in the offices of the clerks of court and other offices
 39 related to and serving the courts and make recommendations for
 40 necessary improvement.

41 (2) Collect and compile statistical data and other information on
 42 the judicial work of the courts in Indiana. All justices of the



1 supreme court, judges of the court of appeals, judges of all trial
 2 courts, and any city or town courts, whether having general or
 3 special jurisdiction, court clerks, court reporters, and other
 4 officers and employees of the courts shall, upon notice by the
 5 chief administrative officer and in compliance with procedures
 6 prescribed by the chief administrative officer, furnish the chief
 7 administrative officer the information as is requested concerning
 8 the nature and volume of judicial business. The information must
 9 include the following:

10 (A) The volume, condition, and type of business conducted by
 11 the courts.

12 (B) The methods of procedure in the courts.

13 (C) The work accomplished by the courts.

14 (D) The receipt and expenditure of public money by and for
 15 the operation of the courts.

16 (E) The methods of disposition or termination of cases.

17 (3) Prepare and publish reports, not less than one (1) or more than
 18 two (2) times per year, on the nature and volume of judicial work
 19 performed by the courts as determined by the information
 20 required in subdivision (2).

21 (4) Serve the judicial nominating commission and the judicial
 22 qualifications commission in the performance by the commissions
 23 of their statutory and constitutional functions.

24 (5) Administer the civil legal aid fund as required by IC 33-24-12.

25 (6) Administer the court technology fund established by section
 26 12 of this chapter.

27 (7) By December 31, 2013, develop and implement a standard
 28 protocol for sending and receiving court data:

29 (A) between the protective order registry, established by
 30 IC 5-2-9-5.5, and county court case management systems;

31 (B) at the option of the county prosecuting attorney, for:

32 (i) a prosecuting attorney's case management system;

33 (ii) a county court case management system; and

34 (iii) a county court case management system developed and
 35 operated by the office of judicial administration;

36 to interface with the electronic traffic tickets, as defined by
 37 IC 9-30-3-2.5; and

38 (C) between county court case management systems and the
 39 case management system developed and operated by the office
 40 of judicial administration.

41 The standard protocol developed and implemented under this
 42 subdivision shall permit private sector vendors, including vendors



1 providing service to a local system and vendors accessing the
 2 system for information, to send and receive court information on
 3 an equitable basis and at an equitable cost, *and for a case*
 4 *management system developed and operated by the office of*
 5 *judicial administration, must include a searchable field for the*
 6 *name and bail agent license number, if applicable, of the bail*
 7 *agent or a person authorized by the surety that pays bail for an*
 8 *individual as described in IC 35-33-8-3.2.*

9 (8) Establish and administer an electronic system for receiving
 10 information that relates to certain individuals who may be
 11 prohibited from possessing a firearm for the purpose of:

12 (A) transmitting this information to the Federal Bureau of
 13 Investigation for inclusion in the NICS; and

14 (B) beginning July 1, 2021, compiling and publishing certain
 15 statistics related to the confiscation and retention of firearms
 16 as described under section 14 of this chapter.

17 (9) Establish and administer an electronic system for receiving
 18 drug related felony conviction information from courts. The office
 19 of judicial administration shall notify NPLeX of each drug related
 20 felony entered after June 30, 2012, and do the following:

21 (A) Provide NPLeX with the following information:

22 (i) The convicted individual's full name.

23 (ii) The convicted individual's date of birth.

24 (iii) The convicted individual's driver's license number, state
 25 personal identification number, or other unique number, if
 26 available.

27 (iv) The date the individual was convicted of the felony.

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

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

33 (i) set aside;

34 (ii) reversed;

35 (iii) expunged; or

36 (iv) vacated.

37 Upon receipt of information under this clause, NPLeX shall
 38 remove the stop sale alert issued under clause (A) for the
 39 individual.

40 (10) After July 1, 2018, establish and administer an electronic
 41 system for receiving from courts felony *or misdemeanor*
 42 conviction information for each felony *or misdemeanor* described



1 in IC 20-28-5-8(c). The office of judicial administration shall
 2 notify the department of education at least one (1) time each week
 3 of each felony *or misdemeanor* described in IC 20-28-5-8(c)
 4 entered after July 1, 2018, and do the following:

5 (A) Provide the department of education with the following
 6 information:

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

14 (B) Notify the department of education if the felony *or*
 15 *misdemeanor* of an individual reported under clause (A) has
 16 been:

- 17 (i) set aside;
- 18 (ii) reversed; or
- 19 (iii) vacated.

20 (11) Perform legal and administrative duties for the justices as
 21 determined by the justices.

22 (12) Provide staff support for the judicial conference of Indiana
 23 established in IC 33-38-9.

24 (13) Work with the United States Department of Veterans Affairs
 25 to identify and address the needs of veterans in the court system.

26 (14) If necessary for purposes of IC 35-47-16-1, issue a retired
 27 judicial officer an identification card identifying the retired
 28 judicial officer as a retired judicial officer.

29 (15) Establish and administer the statewide juvenile justice data
 30 aggregation plan established under section 12.5 of this chapter.

31 (b) All forms to be used in gathering data must be approved by the
 32 supreme court and shall be distributed to all judges and clerks before
 33 the start of each period for which reports are required.

34 (c) The office of judicial administration may adopt rules to
 35 implement this section.

36 SECTION 18. IC 33-34-8-1, AS AMENDED BY P.L.106-2022,
 37 SECTION 4, AND AS AMENDED BY P.L.174-2022, SECTION 59,
 38 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 39 [EFFECTIVE JULY 1, 2022]: Sec. 1. (a) The following fees and costs
 40 apply to cases in the small claims court:

- 41 (1) A township docket fee of five dollars (\$5) plus forty-five
 42 percent (45%) of the infraction or ordinance violation costs fee



- 1 under IC 33-37-4-2.
 2 (2) The bailiff's service of process by registered or certified mail
 3 fee of fifteen dollars (\$15) for each service.
 4 (3) The cost for the personal service of process by the bailiff or
 5 other process server of fifteen dollars (\$15) for each service.
 6 (4) Witness fees, if any, in the amount provided by IC 33-37-10-3
 7 to be taxed and charged in the circuit court.
 8 (5) A redocketing fee, if any, of five dollars (\$5).
 9 (6) A document storage fee under IC 33-37-5-20.
 10 (7) An automated record keeping fee under IC 33-37-5-21.
 11 (8) A late fee, if any, under IC 33-37-5-22.
 12 (9) A public defense administration fee under IC 33-37-5-21.2.
 13 (10) A judicial insurance adjustment fee under IC 33-37-5-25.
 14 (11) A judicial salaries fee under IC 33-37-5-26.
 15 (12) A court administration fee under IC 33-37-5-27.
 16 (13) Before July 1, ~~2022~~, 2025, a pro bono legal services fee
 17 under IC 33-37-5-31.
 18 (14) *A sheriff's service of process fee under IC 33-37-5-15 for*
 19 *each service of process performed outside Marion County.*

20 The docket fee and the cost for the initial service of process shall be
 21 paid at the institution of a case. The cost of service after the initial
 22 service shall be assessed and paid after service has been made. The
 23 cost of witness fees shall be paid before the witnesses are called.

24 (b) If the amount of the township docket fee computed under
 25 subsection (a)(1) is not equal to a whole number, the amount shall be
 26 rounded to the next highest whole number.

27 SECTION 19. IC 34-18-3-2, AS AMENDED BY P.L.69-2022,
 28 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 29 MARCH 13, 2020 (RETROACTIVE)]: Sec. 2. (a) Except as provided
 30 in subsection (b), for a health care provider to be qualified under this
 31 article, the health care provider or the health care provider's insurance
 32 carrier shall:

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

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

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

40 SECTION 20. IC 34-18-3-3, AS AMENDED BY P.L.69-2022,
 41 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 42 MARCH 13, 2020 (RETROACTIVE)]: Sec. 3. (a) Except as provided



1 in subsection (b), the officers, agents, and employees of a health care
 2 provider, while acting in the course and scope of their employment,
 3 may be qualified under this chapter if the following conditions are met:

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

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

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

11 SECTION 21. IC 34-26-5-10, AS AMENDED BY P.L.159-2022,
 12 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 13 JULY 1, 2022]: Sec. 10. (a) ~~Except as provided in subsection (b);~~ If a
 14 court issues:

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

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

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

27 (b) If a court issues:

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

30 (2) a modification of an order for protection ex parte effective for
 31 a period described under section 9(g) of this chapter;

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

41 (c) A court shall set a date for a hearing on the petition not more
 42 than thirty (30) days after the filing of the petition if a court issues an



1 order for protection ex parte or a modification of an order of protection
2 ex parte and:

- 3 (1) a petitioner requests or the court provides relief under section
4 9(c)(3), 9(c)(5), 9(c)(6), 9(c)(7), or 9(c)(8) of this chapter; or
5 (2) a petitioner requests relief under section 9(d)(2), 9(d)(3), or
6 9(d)(4) of this chapter.

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

9 (d) In a hearing under this section:

- 10 (1) relief under section 9 of this chapter is available; and
11 (2) if a respondent seeks relief concerning an issue not raised by
12 a petitioner, the court may continue the hearing at the petitioner's
13 request.

14 SECTION 22. IC 34-30-2-101.7, AS ADDED BY P.L.149-2022,
15 SECTION 20, IS REPEALED [EFFECTIVE JULY 1, 2022]. ~~Sec.~~
16 ~~101.7: IC 25-35.6-5-8 (Concerning members, officers, executive~~
17 ~~director, employees, and representatives of the audiology and~~
18 ~~speech-language pathology compact commission).~~

19 SECTION 23. IC 34-30-2.1-53, AS ADDED BY P.L.105-2022,
20 SECTION 12, IS REPEALED [EFFECTIVE JANUARY 1, 2023]. ~~Sec.~~
21 ~~53: IC 6-1.1-12-2 (Concerning a closing agent for failure to perform~~
22 ~~certain tasks for purposes of obtaining a property tax deduction for the~~
23 ~~property).~~

24 SECTION 24. IC 34-30-2.1-386.5 IS ADDED TO THE INDIANA
25 CODE AS A NEW SECTION TO READ AS FOLLOWS
26 [EFFECTIVE JULY 1, 2022]: **Sec. 386.5. IC 25-35.6-5-8 (Concerning**
27 **members, officers, executive director, employees, and**
28 **representatives of the audiology and speech-language pathology**
29 **compact commission).**

30 SECTION 25. [EFFECTIVE JULY 1, 2022] **(a) The general**
31 **assembly recognizes that SEA 80-2022 (P.L.105-2022):**

- 32 **(1) repeals IC 34-30-2; and**
33 **(2) relocates the contents of IC 34-30-2 to IC 34-30-2.1;**
34 **effective July 1, 2022.**

35 **(b) The general assembly also recognizes that several acts**
36 **enacted in the 2022 legislative session added new sections to**
37 **IC 34-30-2 or amended sections within IC 34-30-2. The general**
38 **assembly intends to repeal IC 34-30-2 effective July 1, 2022. Except**
39 **as set forth in subsections (c) and (d), conflict resolution between**
40 **those acts and SEA 80-2022 (P.L.105-2022) was enacted in SEA**
41 **80-2022 (P.L.105-2022).**

42 **(c) SEA 5-2022 (P.L.149-2022) adds IC 34-30-2-101.7 effective**



- 1 **July 1, 2022. This act:**
2 (1) repeals IC 34-30-2-101.7, as added by SEA 5-2022
3 (P.L.149-2022); and
4 (2) relocates the text of that section to a new
5 IC 34-30-2.1-386.5;
6 effective July 1, 2022.
7 (d) HEA 1260-2022 (P.L.174-2022) amends IC 34-30-2-16.6
8 effective January 1, 2023. IC 34-30-2-16.6 was relocated by SEA
9 80-2022 (P.L.105-2022) to IC 34-30-2.1-53 effective July 1, 2022.
10 This bill repeals IC 34-30-2-16.6 effective January 1, 2023, to
11 effectuate the amendment of IC 34-30-2-16.6 intended by HEA
12 1260-2022.
13 (e) This SECTION expires December 31, 2022.
14 SECTION 26. An emergency is declared for this act.

