

HB1001

BIENNIAL BUDGET (HUSTON T) Appropriates money for capital expenditures, the operation of the state, K-12 and higher education, the delivery of Medicaid and other services, and various other distributions and purposes. Provides for bonding authority for capital projects for higher education institutions. Renames the build Indiana fund the lottery surplus fund. Eliminates all the build Indiana fund accounts. Repeals the Indiana technology fund. Makes corresponding changes. Makes a technical correction. Eliminates the office of state based initiatives. Makes the budget agency responsible for coordinating federal assistance to state agencies. Prohibits certain state agency action regarding federal assistance. Requires the budget agency to: (1) prepare an annual report summarizing the federal assistance received by state agencies during the preceding federal fiscal year; (2) publish a comprehensive federal assistance review plan; and (3) perform a review of the current impact and projected future impact of federal mandates and regulations on Indiana. Makes the budget agency the state's single point of contact to review and coordinate proposed federal financial assistance and direct federal development. Permits the trust fund for self-insurance for employees, including retired employees, for the state police department, conservation officers of the department of natural resources, and the state excise police to invest in the same investments as the state police pension plan instead of the public employees' retirement fund (the trust fund could not invest in equity securities). Permits the retiree health benefit trust fund to invest in the same investments as the public employees' retirement fund instead of in the same manner as public deposits may be invested. Requires a periodic actuarial study of the retiree health benefit trust fund. Provides that employer contributions to the retiree medical benefits account (RMBA) on behalf of a participant must be sufficient to provide the specified benefit. Changes the administration and investment decisions for the RMBA from the budget agency to the Indiana public retirement system (INPRS). Changes responsibility for reports concerning other post-employment benefits (OPEB) from the office of management and budget (OMB) to the INPRS. Changes responsibility for reports concerning local pensions from the OMB to the INPRS. Changes references to Governmental Accounting Standards Board Statements that apply to OPEB reports. Adds the two deputy budget directors as alternate members of the budget committee, and specifies that one of the deputy directors shall take the place of the budget director when the budget director is not present. Removes the restriction on the Indiana horse racing commission using money distributed under a distribution agreement for administrative purposes. Requires 0.5% of the money distributed under a distribution agreement to be deposited in the Indiana horse racing commission's operating fund. Establishes the problem gambling program fund. Specifies that the part of the problem gambling fee that is retained annually by the Indiana gaming commission must be deposited into the fund. Provides that the money in the fund is continuously appropriated. Provides that if: (1) an individual is a member of a public retirement plan; (2) the governor appoints the individual to a position in state government; and (3) the position to which the individual is appointed is not covered by a public retirement plan or is ordinarily covered by another public retirement plan; the individual immediately vests in the public retirement plan which the individual is in and shall begin to participate in the public retirement plan that covers the appointed position. Renames the state board of accounts trust and agency fund the examinations fund. Annually appropriates money in the fund for the payment of the state board of accounts's expenses for examinations. Provides that money in the fund does not revert to the state general fund. Requires that the state board of accounts certify the expense incurred for an examination as needed. (Currently, expenses may not be certified more often than monthly.) Provides that the money in the Indiana twenty-first century research and technology fund is continuously appropriated. Provides that the money in the Indiana regional cities development fund is continuously appropriated. Provides that a taxpayer may submit, beginning in 2021, a personal property tax return using an online submission system established by the department of local government finance in collaboration with county assessors. Increases the income tax deduction for income from military retirement or survivor's benefits. Increases the income tax credit for an individual employed as a teacher for amounts expended on classroom supplies from \$100 to \$500 per taxable year beginning in 2019. Establishes requirements to be eligible to claim the Indiana research expense income tax credit effective January 1, 2019. Replaces the postwar construction fund with a fund named the state construction fund. Dedicates \$1,800,000 to the state construction fund from a part of the cigarette tax revenue formerly appropriated to the department of natural resources. Repeals the state police building account and directs the revenue formerly deposited in the account to the state construction fund. Makes corresponding changes. Changes the allocation between the state general fund and alcohol and tobacco commission's enforcement and administration fund for fees for an annual beer retailer's permit, beer dealer's permit, liquor retailer's permit, supplemental caterer's permit, liquor dealer's permit, wine retailer's permit, and wine dealer's permit. Removes the reduction from the motor vehicle highway account fund for the appropriation to the department of transportation for traffic safety. Transfers \$325,000 each month to the motor carrier regulation fund from the motor vehicle highway account fund. Requires the bureau of motor vehicles to determine the allocation to counties from the motor vehicle highway account fund that is based on motor vehicle registrations. Changes the annual appropriation from the motor vehicle highway account for assisting counties in employing a full-time county highway engineer from \$920,000 to the amount necessary to make distributions to counties. Terminates the appropriation to the state police department of part of the handgun license fees as of July 1, 2019. Transfers any balance remaining in the fund holding these fees to the state general fund on June 30, 2021. Provides that money in the state department of toxicology's breath test training and certification fund is continuously appropriated. Requires the division of disability and rehabilitative services to establish a cost participation schedule for purposes of the first steps program. Repeals the statutory cost participation schedule. Provides that the money in the

division of family resources child care fund is continuously appropriated. Provides for a continuous appropriation from the prekindergarten pilot program fund. Establishes a township assistance online pilot program to provide for ease of access and efficient application for township assistance, automate the application process for township assistance, and create a system to collect and report data regarding township assistance administration. Modifies the fee setting procedure and considerations for certain Indiana department of envi

Current Status: 1/10/2019 - Coauthored by Representatives Brown T and Porter

State Bill Page: [HB1001](#)

HB1010 PROPERTY TAX AND INCOME TAX DEDUCTIONS (CHERRY R) Makes changes to the property tax deductions for those over 65 years of age and for disabled veterans. Increases the income tax deduction for income from military retirement or survivor's benefits beginning in 2019.

Current Status: 1/23/2019 - House Ways and Means, (Bill Scheduled for Hearing)

State Bill Page: [HB1010](#)

HB1026 INNKEEPER'S AND FOOD AND BEVERAGE TAX DATA (SAUNDERS T) Requires the department of state revenue (DOR) to provide a food and beverage tax summary monthly to county auditors, county treasurers, political subdivision fiscal officers, and commissions and boards administering a food and beverage tax. Requires the DOR to include a list identifying the name and retail address of each business that has remitted innkeeper's or food and beverage taxes to county auditors, treasurers, political subdivision fiscal officers, and commissions and boards administering an innkeeper's or food and beverage tax. Provides an exception to the confidentiality of tax information for the disclosure of the names and retail addresses of these businesses.

Current Status: 1/3/2019 - Referred to House Ways and Means

State Bill Page: [HB1026](#)

HB1033 LOCAL INCOME TAXES (THOMPSON J) Expires the existing local income tax law on December 31, 2021, and adds a new local income tax law effective in 2022 and thereafter. Does the following under the new local income tax law: (1) Authorizes counties, municipalities, and school corporations to each enact a property tax relief rate of not more than 0.5% in the case of counties and municipalities and not more than 0.25% in the case of school corporations. Provides that in Marion County, municipalities may not enact a property tax relief rate, but the Marion County city-county council may adopt a 1% property tax relief rate. (2) Authorizes counties, municipalities (other than municipalities in Marion County), and school corporations to each enact an expenditure rate. (3) Provides that an expenditure rate may not exceed: (A) 1.25% in the case of counties other than Marion County or 2% in the case of Marion County; (B) 1% in the case of municipalities (other than municipalities in Marion County); and (C) 0.25% in the case of school corporations. (4) Provides that, if an expenditure rate is imposed by a municipality, the municipality shall receive the revenue from the tax, and specifies that the revenue may be used for any legal purpose of the municipality (including providing additional property tax credits). (5) Specifies that a school corporation may not adopt an expenditure rate unless: (A) the expenditure rate is approved by the voters of the school corporation in a local public question; or (B) the revenue from the expenditure rate is used to provide additional property tax credits. Provides that, if a school corporation's expenditure rate is approved by the voters, the revenue may be used for any legal purpose of the school corporation (including providing additional property tax credits). Provides that the maximum period for an expenditure rate approved by the voters of a school corporation is eight years, but that the expenditure rate may be reimposed by the school corporation if approved by the voters. (6) Provides that, if an expenditure rate is imposed by a county other than Marion County, the revenue shall be distributed as certified shares to civil taxing units in the county (other than municipalities and school corporations) on the basis of property tax levies. Specifies that, in counties other than Marion County, the revenue from the county's expenditure rate may be allocated to a public safety answering point or used to provide additional property tax credits before the remaining revenue is distributed as certified shares. (7) Provides that, the 2% maximum expenditure rate in Marion County consists of: (A) an expenditure rate of not more than 1%, to be distributed as certified shares to the county and to excluded cities in the county on the basis of property tax levies; and (B) an expenditure rate of not more than 1%, to be distributed as certified shares to the county and to townships in the county on the basis of property tax levies. (8) Specifies that in Marion County: (A) the revenue from the county's expenditure rate may be allocated to a public communications systems and computer facilities district, a public library, or a public transportation corporation, or for additional property tax credits before the remaining revenue is distributed as certified shares; and (B) revenue distributed as certified shares may be used for any legal purpose of the unit receiving the certified shares. (9) Provides that, after May 31, 2019, a political subdivision may not pledge for the payment of bonds, leases, or other obligations any tax revenue received under the current local income tax law (other than a special purpose rate). (10) Maintains the existing special purpose rates. (11) Provides that, after December 31, 2021, a local income tax rate imposed for transit purposes after approval in a local public question: (A) is a separate special purpose rate; and (B) is not part of the county's expenditure rate or considered in determining whether the county is imposing its maximum expenditure rate. (12) For property taxes due and payable in 2022 and thereafter, requires the department of local government finance to adjust each maximum property tax levy for which a levy freeze amount was applied under the existing local income tax law in 2021. (13) Authorizes a political subdivision to appeal to the department of local government finance for the authority to impose

an additional local income tax rate if the political subdivision's expected local income tax distributions will be insufficient to pay obligations for which a pledge of revenue was made under the prior local income tax laws. (14) Specifies that the legislative council shall provide for the preparation and introduction of legislation in the 2020 session of the general assembly to correct cross references and make other changes to the Indiana Code, as necessary, to bring other provisions of the Indiana Code into conformity with this act.

Current Status: 1/3/2019 - Referred to House Ways and Means

State Bill Page: [HB1033](#)

HB1074 TAX SALE REDEMPTIONS (ENGLEMAN K) Provides that if real property sold at a tax sale is redeemed, the interest rate on the following components of the redemption amount is increased from 5% per annum to the statutory rate per annum for judgments on money (8% per annum under current law): (1) The amount by which the sales price exceeds the minimum bid. (2) The amount of the taxes and special assessments paid by the purchaser.

Current Status: 1/3/2019 - Referred to House Ways and Means

State Bill Page: [HB1074](#)

HB1101 UNIFORM FOOD AND BEVERAGE TAX (CHERRY R) Provides that a county fiscal body may impose a uniform food and beverage tax if the county is not required or authorized to impose a food and beverage tax under any other law (other than the stadium and convention funding food and beverage tax). Specifies that the tax rate may not exceed 1% and must be imposed in increments of 0.25%. Provides that revenue from the tax may be used by the county, after appropriation by the county fiscal body, only for: (1) capital improvements that promote economic development in the county, including fairgrounds, convention centers, or conference centers; (2) certain costs that are necessary or useful for such a capital improvement; and (3) paying the principal and interest of any bonds issued or lease rental payments for a lease entered into for these purposes. Specifies that the tax revenue may not be used to pay any operating expenses. Authorizes the county fiscal body to pledge the tax revenue to pay bonds issued, loans obtained, and lease payments or other obligations incurred by or on behalf of the county for purposes authorized under the uniform food and beverage tax law. Specifies that a uniform food and beverage tax imposed in a county remains in effect until the earlier of: (1) the date on which the county fiscal body rescinds the food and beverage tax; or (2) the last day of the month beginning immediately after the tenth anniversary of the date on which the food and beverage tax was first imposed in the county.

Current Status: 1/7/2019 - Coauthored by Representative Thompson

State Bill Page: [HB1101](#)

HB1111 STATE PAYMENTS IN LIEU OF PROPERTY TAXES (BARTELS S) Requires the state to make payments in lieu of property taxes (PILOTs) for qualified parcels in counties in which at least 15% of all land in the county is: (1) in the aggregate, owned or leased by the state of Indiana or the federal government; and (2) subject to an exemption from property taxes. Defines "qualified parcel" as a parcel that is: (1) owned or leased by the state of Indiana; (2) subject to an exemption from property taxes; and (3) located in a county to which this act applies. Provides that a county containing qualified parcels is entitled to receive PILOTs from the state. Provides that for purposes of calculating a PILOT, each acre of the qualified parcel is considered to have an assessed value of 1/2 of the statewide agricultural land base rate value. Provides that money received from the PILOTs must be used by the taxing units for one or more of the following purposes: (1) Public safety. (2) Capital improvements. (3) Purchase or lease of equipment. Annually appropriates from the state general fund the amount necessary to pay the required PILOTs.

Current Status: 1/7/2019 - Referred to House Ways and Means

State Bill Page: [HB1111](#)

HB1116 VARIOUS LOCAL GOVERNMENT MATTERS (KARICKHOFF M) Allows the governing body of a state or local government agency to discuss in an executive session strategy regarding a real estate transaction by the governing body. Allows the fiscal officer of a political subdivision to appropriate funds received from any private entity or individual for the purpose of repairing or replacing damaged property. (Current law allows only appropriation of funds from an insurance company.) Eliminates political party affiliation requirements for members of a utility service board, storm water management board, or board of aviation commissioners. Provides that if a board of aviation commissioners has four members, the executive of the county, city, town, or other municipal corporation or district that operates the airport serves as an ex officio member of the board for purposes of breaking a tie vote. Allows a political subdivision to receive electronic bids for public work projects that exceed a certain amount, if the bid solicitation states the procedure for transmitting the electronic bid and the means of transmission protects the bid contents. Requires a political subdivision that receives electronic bids to electronically publish a bid solicitation through the computer gateway administered by the state office of technology in addition to newspaper publication. Requires the head of the department of law of a second or third class city to reside within Indiana (instead of within the county). Provides that a hazardous tract of land containing a building that is not an unsafe building constitutes an unsafe premises and is subject to the unsafe building law. Eliminates the requirement that a negotiable note for a public work project or eligible efficiency project be repaid by a political subdivision on January 1 and July 1 of each year of the note's term.

- HB1120 COUNTY OPTION PROPERTY TAX REPLACEMENT FEE (KARICKHOFF M) Permits a county council or a local income tax adopting body to establish an annual property tax replacement fee on any parcel receiving assessed value deductions or property tax credits that reduce the annual property tax liability on the parcel to less than the fee amount set by the county. Provides that the fee must be at least \$100 but not more than \$400. Specifies that the property taxes paid on the parcel are a credit against the fee. Changes the county option amount from \$25 to \$100 for requiring the payment of property taxes and the property tax replacement fee, if any, in the May installment. Eliminates the \$5 minimum property tax statement processing fee if a county adopts the property tax replacement fee.
Current Status: 1/7/2019 - Coauthored by Representatives Leonard and DeLaney
State Bill Page: [HB1120](#)
- HB1126 LOCAL TAX MATTERS (ELLINGTON J) Provides that the local income tax council is the county adopting body for purposes of the local income tax only if: (1) the county income tax council (under the prior law) adopted either the county option income tax or the county economic development income tax; and (2) the population of the county is more than 140,000. Specifies that in all other cases, the county adopting body is the county council. Provides that Highland Township in Greene County may increase its maximum township property tax levy for 2020 and thereafter. Provides that Taylor Township in Greene County may increase its maximum township property tax levy and its maximum fire protection and emergency services property tax levy for 2020 and thereafter.
Current Status: 1/7/2019 - Referred to House Ways and Means
State Bill Page: [HB1126](#)
- HB1132 MILITARY INCOME TAX EXEMPTION (JUDY C) Provides a 100% state income tax deduction for all income for service in an active or reserve component of the armed forces of the United States and for all income from retirement or survivor's benefits.
Current Status: 1/7/2019 - Coauthored by Representative Lindauer
State Bill Page: [HB1132](#)
- HB1140 TRANSITIONS OF NEWLY ELECTED OFFICIALS (PRYOR C) Requires the department of local government finance (department) to adopt rules that describe, for each elected local office, the information relating to that local office that is important and useful for a successor to that local office to have access to before the successor assumes office. Requires an incumbent of a local elected office to provide to the successor, not later than 10 days after the successor's election is certified, access to the information described by the department. Provides that not later than 10 days after the successor requests access to information relating to the local office, other than information described in rules adopted by the department, the incumbent shall provide the successor access to that information unless federal or Indiana law otherwise prohibits the successor's access to the information before the successor assumes the office. Provides that if an incumbent denies access to information to which the successor is required or requested to have access, the successor has a cause of action to mandate the incumbent to provide the information.
Current Status: 1/7/2019 - Referred to House Local Government
State Bill Page: [HB1140](#)
- HB1153 AGE 65 AND OLDER PROPERTY TAX DEDUCTION (HARRIS JR. E) Provides for a property tax deduction for individuals at least 65 years of age on real property, mobile homes not assessed as real property, and manufactured homes not assessed as real property in an amount equal to one-half of the assessed value of the real property, mobile home, or manufactured home. (Current law provides for a deduction equal to the lesser of one-half of the assessed value or \$12,480.)
Current Status: 1/7/2019 - Referred to House Ways and Means
State Bill Page: [HB1153](#)
- HB1192 THEFT BY PUBLIC SERVANTS (LAUER R) Requires that a public servant who commits theft of public funds having a value of at least \$750 be sentenced to a mandatory term of imprisonment of at least 30 days as part of the sentence. Specifies that: (1) the mandatory term is not suspendible; and (2) the person does not earn good time credit while serving the mandatory term.
Current Status: 1/8/2019 - Referred to House Courts and Criminal Code
State Bill Page: [HB1192](#)
- HB1201 STATE BOARD OF ACCOUNTS (GUTWEIN D) Defines "pertinent information" for purposes of statutes concerning the state board of accounts. Makes changes to the procedure that governs how an examination report is to be filed with the audit committee. Provides that the state board of accounts must prepare and submit the following in an electronic

format before the fifteenth day of each month: (1) Pertinent information from each examination of an audited entity in the previous month to the agency reports portal. (2) A letter that contains a list of each examination report issued for the previous month to the agency reports portal. (3) A link to each report on the state board of accounts Internet web site that is included in the pertinent information and letter of each examination report conducted in the previous month. Repeals the Indiana technology fund and requires the budget agency to transfer any unencumbered money in the fund to the state general fund.

Current Status: 1/10/2019 - Referred to House Government and Regulatory Reform

State Bill Page: [HB1201](#)

HB1210 FEDERAL ASSISTANCE AND FEDERAL GRANT ADMINISTRATION (STUTZMAN C) Provides that after June 30, 2019, a state agency may not apply for or renew federal assistance or a federal grant (assistance or grant) unless: (1) the state agency analyzes the effect of the assistance or grant on state and local governments and private sector entities; (2) the Indiana office of state based initiatives (office) makes a recommendation based upon the agency's analysis regarding whether to pursue the assistance or grant; (3) the governor approves the assistance or grant. Provides that if the assistance or grant requires any expenditure of state funds, for fiscal years after June 30, 2021, the general assembly must make a specific appropriation of the funds in the state budget. Requires the office in cooperation with the state budget agency to present certain budgetary information on assistance and grants to the interim study committee on fiscal policy and the state budget committee before November 1 of each even-numbered year. Requires the interim study committee on fiscal policy and the state budget committee to review the federal grant information presented by the office. Requires the office in cooperation with the state budget agency to provide information regarding assistance and grants expiring in fiscal years 2020 and 2021 to the interim study committee on fiscal policy and the state budget committee.

Current Status: 1/16/2019 - added as coauthor Representative Gutwein

State Bill Page: [HB1210](#)

HB1212 NOTICE OF SHERIFF'S SALE OF FORECLOSED PROPERTY (MCNAMARA W) Amends the statute concerning the procedures for a sheriff's sale of real property subject to a mortgage foreclosure judgment to provide that before selling the property, the sheriff must advertise the sale by arranging for the posting of a notice of the sale on the Internet web site maintained by: (1) each county in which the real estate is located; or (2) the office of the sheriff; at the discretion of the sheriff. (Current law requires the sheriff to advertise the sale by publication in a newspaper of general circulation in each county in which the property is located.) Provides that if: (1) a county in which the real estate is located does not maintain an Internet web site; and (2) the office of the sheriff does not maintain an Internet web site; the sheriff shall advertise the sale by publication in the county. Makes conforming amendments.

Current Status: 1/22/2019 - House Financial Institutions, (Bill Scheduled for Hearing)

State Bill Page: [HB1212](#)

HB1240 PROPERTY TAX RELIEF (PRYOR C) Permits counties, cities, and towns (including Marion County) to establish a neighborhood enhancement property tax relief program (program) to provide an assessed value deduction for longtime owner-occupants of homesteads having an assessed value of less than \$125,000 in designated areas. Specifies various conditions for the program. Allows a local unit to include additional requirements for the program. Provides a penalty for wrongly receiving the deduction that is the same as the penalty for wrongly receiving the homestead standard deduction.

Current Status: 1/17/2019 - added as coauthors Representatives Porter and Shackelford

State Bill Page: [HB1240](#)

HB1243 VANDERBURGH COUNTY INNKEEPER'S TAX (SULLIVAN H) Renames the convention center operating fund established under the Vanderburgh County innkeeper's statute to the convention center operating, capital improvement, and financial incentive fund (fund). Provides that expenditures from the fund for a convention center in Vanderburgh County may only be used for operating expenses, capital improvements, and financial incentives to attract new businesses. Changes the date on which innkeeper's tax revenue deposited in the fund decreases from the amount equal to revenue generated by a 2% innkeeper's tax rate to the amount equal to revenue generated by a 1% innkeeper's tax rate.

Current Status: 1/10/2019 - Referred to House Ways and Means

State Bill Page: [HB1243](#)

HB1305 GAS AND OIL WELL ASSESSMENT (LINDAUER S) Provides for the imposition of a monetary penalty against owners of oil or gas interests who fail to timely file a property schedule for gas and oil well assessments.

Current Status: 1/14/2019 - Referred to House Utilities, Energy and Telecommunications

State Bill Page: [HB1305](#)

HB1319 REGULATION OF MORTGAGE FORECLOSURES (MOED J) Specifies that the statute concerning the state regulation of

mortgage foreclosures does not affect or preempt a political subdivision's authority to: (1) regulate the maintenance, upkeep, or repair of real property within the jurisdiction of the political subdivision, including real property subject to a mortgage foreclosure action; or (2) act as authorized under the unsafe building law, or other applicable state law, with respect to real property within the jurisdiction of the political subdivision, including real property subject to a mortgage foreclosure action; in accordance with state law.

Current Status: 1/14/2019 - Referred to House Financial Institutions

State Bill Page: [HB1319](#)

HB1324 UNIFORM PARTITION OF HEIRS PROPERTY ACT (NEGELE S) Provides for the partition of heirs property.

Current Status: 1/14/2019 - Coauthored by Representative Mahan

State Bill Page: [HB1324](#)

HB1340 MOTOR VEHICLE SAFETY (PRESSEL J) Defines "critical work zone" as an area within a highway work site that is demarcated by signage and in which: (1) the normal lane path is offset, the road surface is significantly disturbed, or machinery is located; and (2) workers are present. Restricts use of an automated traffic enforcement safety device by certain governmental entities to detection or recording of: (1) violations of reduced speed limits in critical work zones; (2) failure by a driver to pay a required toll at a toll collection facility; and (3) failure to comply with school bus stop arm regulations; and provides that the images captured by the automated traffic enforcement safety device are not public records and must be destroyed after a certain amount of time. Provides that certain entities may enforce reduced speed limits in highway worksites without first conducting an engineering study if: (1) workers are present in the immediate vicinity of the highway worksite; and (2) the highway worksite is demarcated by proper signage. Provides that workers need not be present for purposes of certain traffic offenses in highway work zone areas that are not critical work zones. Amends regulations regarding use of a cell phone or other electronic communication device while driving as follows: (1) Expands the list of devices to which the regulations apply. (2) Prohibits: (A) holding or handling an electronic communications device; or (B) viewing, recording, or broadcasting images or video; while operating a motor vehicle. (3) Adds types and uses of devices that are excepted from the regulations. (4) Adds violation of the regulations to the offenses for which a driver may be a habitual violator. Provides that certain governmental entities may enter into agreements with third parties to administer camera enforcement of: (1) reduced speed limits in critical work zones; and (2) school bus stop arm regulations; subject to certain conditions. Provides for a rebuttable presumption that the owner of a vehicle is the person operating the vehicle at the time the vehicle is photographed violating a regulation enforced by camera enforcement. Provides: (1) for civil penalties that may be assessed; and (2) that points may not be assessed under the bureau of motor vehicles' point system; for violations of regulations enforced by camera enforcement. Requires: (1) a penalty collected for a violation of a highway worksite speed limit enforced by camera enforcement to be deposited in the spinal cord and brain injury fund; and (2) 25% of the amount of a civil penalty collected for a violation of a school bus stop arm violation that is enforced by camera enforcement to be deposited in the school operations fund of the school corporation in which the violation occurred and used for funding school bus arm signal device cameras. Provides that a school bus driver: (1) may not pick up or drop off a student at a location that requires the student to cross: (A) a state highway; (B) a county arterial highway; or (C) a municipal arterial street; and (2) must pick up and drop off students as close as is practicable to the right-hand curb or edge of any other type of roadway. Provides that a school bus driver who knowingly or intentionally violates these pick up and drop off provisions commits a Class D infraction. Provides that failure by a school bus driver to conduct a required inspection for students or passengers remaining on a school bus at the end of a trip is a Class D infraction.

Current Status: 1/14/2019 - Coauthored by Representatives Soliday and Schaibley

State Bill Page: [HB1340](#)

HB1347 MUNICIPALLY OWNED UTILITIES (BURTON W) Provides that all rates, charges, and other fees for services rendered by a municipally owned utility to property occupied by someone other than the owner are payable by the person occupying the property if the account or other customer or billing records maintained by the utility for the property indicate that: (1) the property is occupied by someone other than the owner; and (2) the person occupying the property is responsible for paying the rates, charges, and fees. Provides that rates, charges, and fees assessed by a municipally owned utility with respect to property occupied by someone other than the owner do not constitute a lien against the property. Specifies that these provisions do not: (1) prohibit a municipal legislative body from imposing any requirement to: (A) ensure payment by; or (B) the creditworthiness of; the person occupying the property; or (2) abrogate or limit the authority of the owner of a multi-unit building to engage in electrical submetering. Establishes a process for establishing a policy review committee (committee) for a municipally owned utility that has properly withdrawn from the jurisdiction of the utility regulatory commission. Provides that a committee may be established if a specified number of the registered voters of the municipality file a petition with the utility's board. Provides that the petition must set forth procedures by which the committee is authorized to do the following: (1) Receive complaints from customers concerning the utility's rules and policies, rates and charges, and service quality. (2) Attempt to negotiate a resolution with the utility's board with respect to complaints received. (3) Seek mediation to be overseen by the office of the attorney general with respect to complaints that are not resolved through negotiations. Authorizes

the attorney general to adopt rules to implement these provisions.

Current Status: 1/14/2019 - Referred to House Utilities, Energy and Telecommunications

State Bill Page: [HB1347](#)

- HB1359 ANNEXATION (MAHAN K) Provides that if an annexation petition is filed with the municipality by 100% of the landowners within the annexation territory, the municipality must: (1) hold a public hearing on the annexation not later than 60 days (instead of 30 days) after the filing; and (2) adopt an annexation ordinance not later than 90 days (instead of 60 days) after the filing; or landowners may file the petition in court. Provides the following with regard to annexation remonstrance waivers (waivers): (1) Waivers executed before July 1, 2015, expire not later than July 1, 2034. (2) A real estate sales disclosure form must disclose whether the property is subject to a waiver. Allows some tax exempt agricultural property to be: (1) noncontiguous; or (2) used to annex additional property.
Current Status: 1/14/2019 - Referred to House Government and Regulatory Reform
State Bill Page: [HB1359](#)
- HB1373 ASSESSMENTS FOLLOWING SUCCESSFUL APPEALS (ABBOTT D) Provides for a three year cap on the assessment of real property that was the subject of a successful appeal or review that reduced the gross assessed value by more than 5%. Provides that the assessment cap does not follow the real property and is subject to a change in ownership. Provides that the assessed value is determined by standard appraisal methods when a change in ownership occurs within the three years following the successful appeal. Provides that the assessment cap does not apply to assessments determined using the income capitalization approach, determined through the correction of an error or omission, or based upon a change in structural improvements, zoning, or use. Provides that a person has the option of applying the assessed value limitations or filing a claim for refund, but not both.
Current Status: 1/14/2019 - Coauthored by Representatives Morris and Smaltz
State Bill Page: [HB1373](#)
- HB1375 STATE BOARD OF ACCOUNTS (LEHMAN M) Makes various changes to statutes concerning the state board of accounts (board). Provides that an examination of an entity shall be limited to matters relevant to the use of public money received by the entity. Relocates language addressing examinations of certain not-for-profit corporations. Provides that an examination of a not-for-profit corporation that derives at least 50% but less than \$750,000 (rather than \$200,000, under current law) of its disbursements from appropriations, public funds, taxes, and other sources of public expense shall be limited to matters relevant to the use of the public money received by the entity. Subject to certain requirements, provides that a local economic development organization (LEDO) may be examined by the board. Provides that the examination of a LEDO does not make the LEDO subject to the open door law or the access to public records law. Provides that an individual may confidentially report suspected malfeasance, misfeasance, or nonfeasance that involves an individual who has responsibility for administering public funds on behalf of an entity. Expands the list of individuals to whom the board may disclose examination workpapers and investigation records. Makes changes to the procedure governing the payment of delinquent property taxes and specifies how delinquent property tax payments are to be applied. Eliminates a requirement that the county auditor transmit a monthly financial report to the board. Authorizes a county fiscal body to establish a salary schedule that includes greater compensation for the presiding officer or secretary of the county fiscal body or county executive if certain conditions are satisfied. Defines "compensation" for purposes of statutes concerning compensation paid to elected county, city, town, and township officials (local elected officials). Provides that certain information must be included in an ordinance establishing compensation for local elected officials. Makes corresponding changes.
Current Status: 1/14/2019 - Coauthored by Representative Porter
State Bill Page: [HB1375](#)
- HB1417 DISTRIBUTION OF LOCAL INCOME TAXES (THOMPSON J) Phases in a new distribution formula for certain local income tax (LIT) revenue using a weighted combination of property tax levies and total residential assessed value for taxing units receiving this LIT revenue. Phases in the weights over four years beginning in 2021.
Current Status: 1/14/2019 - Referred to House Ways and Means
State Bill Page: [HB1417](#)
- HB1427 DEPARTMENT OF LOCAL GOVERNMENT FINANCE (LEONARD D) Excludes political subdivisions that do not have the power to impose property taxes from the requirement to upload a digital copy of certain contracts on the Indiana transparency Internet web site. Provides that if a political subdivision publishes or submits to the department of local government finance's (DLGF) computer gateway a notice that contains an error or omission that inaccurately reflects the tax rate, tax levy, or budget actually proposed or fixed by the political subdivision by an amount that is less than 0.1%, the notice is a valid notice and the DLGF shall correct the error or omission. Specifies the deadlines for county auditors to submit property tax settlement and distribution information to the DLGF. Repeals the electronic digital signature act. Amends the definition of "owner" (for purposes of the property tax statutes) to delete the provision specifying that an owner of tangible property includes the holder of a tenancy for a term of years. Deletes obsolete

language in the statutes exempting certain business personal property with an acquisition cost of less than \$20,000. Specifies that a taxpayer eligible for such an exemption must include on the taxpayer's personal property tax return: (1) information concerning whether the taxpayer's business personal property within the county is in one location or multiple locations; and (2) an address for the location of the property. Provides that if a local service fee is imposed on a taxpayer claiming such an exemption, the county shall include the local service fee on a property tax bill associated with the tax district in which the majority value of the taxpayer's business personal property within the county is located. Provides that a taxpayer may be charged only one local service fee per county. Specifies that if a penalty is imposed on a taxpayer for failing to declare on the taxpayer's tax return that the taxpayer is entitled to the exemption for business personal property with an acquisition cost of less than \$20,000, the county shall include the penalty on a property tax bill associated with the tax district in which the majority value of the taxpayer's business personal property within the county is located. Eliminates (effective retroactive to July 1, 2017) several property tax deduction and credit reapplication requirements that were added by HEA 1450-2017 concerning unmarried taxpayers who married, married taxpayers who divorced, and taxpayers who came to own their property jointly or as tenants in common with another individual. Provides that the appropriate county officer designated by the county executive (rather than the assessor, under current law) is responsible for: (1) maintaining data files of the geographic information system characteristics of each parcel in the county as of each assessment date; and (2) submitting those files to the geographic information office of the office of technology. Requires that the budget notice that political subdivisions must publish on the DLGF's computer gateway must also include information concerning the percentage change between the current and proposed tax levies of each fund. Provides that a person seeking a property tax exemption for property used for a charitable purpose may file an exemption application up to 30 days following the statutory deadline for the exemption application if the person pays a late filing fee. Requires county auditors to submit data on deductions applicable to the current tax year to the homestead property data base on or before March 15 of each year, in a manner prescribed by the DLGF. Repeals the statute providing for a county board of tax adjustment. Repeals provisions related to the county board of tax adjustment and the local budgeting process. Specifies that a political subdivision shall file the budget adopted by the political subdivision with the DLGF not later than five business days after the budget is adopted. Authorizes the DLGF to adopt rules for procedures related to local government budgeting. Specifies that the adoption, amendment, or repeal of such a rule by the DLGF may not take effect before March 1 or after July 31 of a particular year. Provides that the county executive (instead of the DLGF) may cancel any property taxes assessed against real property owned by a county, township, city, town, or body corporate and politic under certain circumstances. Removes the provision in current law that requires the DLGF to be a party to any contract in which a county assessor employs professional appraisers as technical advisers for assessments. Provides that the standard contract to employ professional appraisers is void if: (1) the appraiser is not certified at the time the contract is executed; or (2) the DLGF subsequently revokes the appraiser's certification. Requires a county that enters into a contract for computer software and with a software provider to upload the contract to the Indiana transparency Internet web site. Provides that a governmental entity shall (not may) submit a proposed notice, ordinance, or resolution to the DLGF for review. Requires a political subdivision to adopt the needed changes to its budget, tax levy, or rate in a public meeting if the political subdivision's tax levy is increased by the DLGF to an amount that exceeds the amount originally advertised

Current Status: 1/23/2019 - House Ways and Means, (Bill Scheduled for Hearing)

State Bill Page: [HB1427](#)

HB1435 TAX SALE REDEMPTIONS (ENGLEMAN K) Provides that a tax deed may not be issued to the holder of a certificate of sale unless: (1) the property taxes and special assessments that first became due and payable after the date of sale; and (2) the penalties on those property taxes and special assessments that are not otherwise removed from the tax duplicate; are paid in full. Repeals most of the tax sale surplus disclosure statute, retaining only the provision prohibiting a county auditor from endorsing a document of conveyance for property sold during the tax sale redemption period unless the purchaser has redeemed the property. Makes technical changes.

Current Status: 1/15/2019 - Referred to House Ways and Means

State Bill Page: [HB1435](#)

HB1436 DUTIES OF COUNTY AUDITORS (ENGLEMAN K) Makes the filing deadlines for property tax deductions applicable to mobile homes and manufactured homes that are not assessed as real property the same as the filing deadlines for property tax deductions applicable to real property. Provides that weed control charges incurred by counties, cities, towns, and townships for removal of noxious weeds and detrimental vegetation on private property are to be collected in the manner that municipal sewer charges are collected and imposes an additional \$20 collection fee. Increases, from \$5 to \$10, the maximum amount of the county option fee that a county auditor may charge for endorsing a real estate conveyance document and provides that the fee revenue must be used for developing or maintaining plat books, in traditional or electronic format. Provides that a redevelopment commission or other entity that creates a tax increment financing area shall file the resolution and supporting documents that create the tax increment financing area with the county auditor in which the tax increment financing area is located within 30 days after the redevelopment commission or other entity takes final action on the resolution. Provides that if a redevelopment commission or other entity that creates a tax increment financing area fails to file the resolution and supporting documents with the county auditor before the first anniversary of the effective date of the tax increment financing

area, the county auditor shall use the assessment date immediately preceding the date on which the documents were filed to compute the base assessed value of the tax increment financing area. Urges a legislative study of the advisability of eliminating the mortgage property tax deduction and the advisability of increasing the homestead standard deduction.

Current Status: 1/15/2019 - Referred to House Ways and Means

State Bill Page: [HB1436](#)

- HB1437 TRAINING FOR LOCAL GOVERNMENT OFFICERS (ENGLEMAN K) Provides for various grant-in-aid subsidies to each county that employs a county highway supervisor who is enrolled in the Indiana Local Technical Assistance Program road scholar program and is working to achieve, or has achieved, the master road builder designation. Increases the grant-in-aid subsidy to each county that employs a county highway engineer. Makes an appropriation. Requires the Indiana office of community and rural affairs (office) to develop and make available courses to train members of the following county, city, and town bodies: (1) The executive, legislative, and fiscal bodies. (2) A plan commission and board of zoning appeals. (3) A county drainage board. Provides that the office may work in cooperation with public and private organizations and state educational institutions in developing and making the training courses available. Requires a member of a county, city, or town body to complete the training by the later of the following dates: (1) Six months after the member is elected or appointed. (2) March 1, 2020. Allows a county, city, or town to fix the compensation of a building inspector that has attained certification from the International Code Council at a salary that is higher than a building inspector that has not attained certification. Provides that an individual elected to the office of county auditor, treasurer, recorder, or surveyor must take a newly elected official training course before the individual first takes the office. Provides that money in the county elected officials training fund (fund) may be used to provide to county auditors, treasurers, recorders, and surveyors the following: (1) Travel, lodging, and related expenses associated with any training paid for from the fund. (2) Training of one or more designees of a county elected official if sufficient funds are appropriated by the county fiscal body. Provides that money in the fund may be used for the newly elected official training course expenses. Provides that the failure of an individual to complete the required training does not prevent the individual from taking an office to which the individual was elected.
- Current Status:* 1/15/2019 - Referred to House Local Government
- State Bill Page:* [HB1437](#)
- HB1466 VETERANS PROPERTY TAX DEDUCTION (VANNATTER H) Eliminates the assessed value cap of \$175,000 that applies to the property tax deduction for a veteran who: (1) has a total disability; or (2) is at least 62 years of age and has at least a 10% disability.
- Current Status:* 1/15/2019 - Coauthored by Representatives Negele and Hatfield
- State Bill Page:* [HB1466](#)
- HB1477 PROPERTY TAX REFERENDUM FOR LOCAL OPERATING FUND (HUSTON T) Permits counties, cities, and towns to adopt a resolution to hold a referendum to impose a property tax levy for a referendum tax levy operating fund.
- Current Status:* 1/15/2019 - Referred to House Ways and Means
- State Bill Page:* [HB1477](#)
- HB1558 WAIVER OF PENALTIES AND INTEREST (SMITH V) Provides that the fiscal body of a county may adopt an ordinance to establish a property tax amnesty program and require waiver of interest and penalties added before January 1, 2019, on delinquent taxes and special assessments on real property in the county if: (1) all of the delinquent taxes and special assessments on the real property were first due and payable before January 1, 2019; and (2) before July 1, 2020, the taxpayer has paid all of these delinquent taxes and special assessments and has also paid all of the taxes and special assessments that are first due and payable after December 31, 2018. Requires the waiver of interest and penalties in these circumstances, notwithstanding any payment arrangement entered into by the county treasurer and the taxpayer.
- Current Status:* 1/17/2019 - Referred to House Ways and Means
- State Bill Page:* [HB1558](#)
- HB1562 CANCELLATION OF PROPERTY TAXES (SMITH V) Eliminates provisions that maintain a taxpayer's personal liability for property taxes, special assessments, fees, penalties, or other delinquencies after the department of local government finance has canceled those property taxes, special assessments, fees, penalties, or other delinquencies on property that is owned by the state, a county, a city, a town, a township, or a local port authority.
- Current Status:* 1/17/2019 - Referred to House Ways and Means
- State Bill Page:* [HB1562](#)
- HB1566 INNKEEPER'S TAX (ENGLEMAN K) Provides that the department of state revenue (DOR) or a county treasurer may enter into an agreement with the fiscal officer of an entity responsible for the expenditure of funds from an innkeeper's tax to furnish the fiscal officer each month with the name and retail address of each business collecting an

innkeeper's tax and the amount of money collected from each business. Provides that the agreement must include a nondisclosure provision. Provides that the DOR may release information concerning an innkeeper's tax or a food and beverage tax under certain circumstances. Increases the Clark County and Floyd County innkeeper's taxes from 4% to 6%. Provides that each month the DOR shall provide summary data regarding innkeeper's tax collections and food and beverage tax collections to county auditors, county treasurers, and fiscal officers of political subdivisions in the case of a tax imposed by a political subdivision that is not a county.

Current Status: 1/17/2019 - Coauthored by Representatives Clere, Fleming and Davisson

State Bill Page: [HB1566](#)

- HB1581 PRIVATE REPRESENTATION OF PUBLIC OFFICIALS (CANDELARIA REARDON M) Prohibits a public official who: (1) is sued in the public official's personal capacity and is alleged to have acted outside the scope of the public official's duties; or (2) is charged with a crime unrelated to the public official's duties; from using public funds to pay for private legal counsel. Prohibits the public official from using public funds to pay a judgment or settlement under certain circumstances. Declares certain nondisclosure agreements entered into after June 30, 2019, involving sexual assault, sexual harassment, and sexual discrimination as against public policy and void.
- Current Status:* 1/17/2019 - Referred to House Judiciary
- State Bill Page:* [HB1581](#)
- SB32 SAME DAY REGISTRATION (LANANE T) Permits a voter to register at the polls by completing a voter registration form and an affirmation that the person has not voted elsewhere in the election and by providing proof of residence.
- Current Status:* 1/3/2019 - Referred to Senate Elections
- State Bill Page:* [SB32](#)
- SB171 REPEAL OF CERTAIN TAX INCENTIVES (HOLDMAN T) Repeals the coal conversion system property tax deduction, the coal combustion product property tax deduction, the recycled coal combustion byproduct personal property tax deduction, the aircraft property tax deduction, the intrastate aircraft property tax deduction, the Hoosier alternative fuel vehicle manufacturer investment income tax credit, and the local income tax option hiring incentive credit.
- Current Status:* 1/3/2019 - Referred to Senate Tax and Fiscal Policy
- State Bill Page:* [SB171](#)
- SB178 PROPERTY TAX EXEMPTION (ALTING R) Provides that a person seeking a property tax exemption for property used for a charitable purpose may file an exemption application up to 30 days after the statutory deadline if the person pays a late filing fee. Provides that a property owner may submit a property tax exemption application before September 1, 2019, for any real and personal property: (1) for which an exemption application was filed after April 1, 2017, and before April 10, 2017; and (2) that would have been eligible for a property tax exemption if an exemption application had been properly and timely filed for the real and personal property. Specifies that if a property owner files such an exemption application, the property tax exemption shall be allowed and granted for the January 1, 2017, assessment date, and the property owner is entitled to a refund for any taxes, penalties, and interest paid with respect to the property for that assessment date.
- Current Status:* 1/22/2019 - Senate Bills on Second Reading
- State Bill Page:* [SB178](#)
- SB233 BUSINESS PERSONAL PROPERTY TAX EXEMPTION (FREEMAN A) Increases, from \$20,000 to \$40,000, the acquisition cost threshold for the business personal property tax exemption.
- Current Status:* 1/22/2019 - Senate Tax and Fiscal Policy, (Bill Scheduled for Hearing)
- State Bill Page:* [SB233](#)
- SB253 STATE AGENCY GRANT ADMINISTRATION (RUCKELSHAUS J) Provides that after June 30, 2019, a state executive branch agency may not apply for or renew a grant from a public or private entity unless the following occurs: (1) The office of state based initiatives (office) analyzes the grant's effect on state and local governments and private sector entities. (2) The office makes a recommendation regarding whether the state agency should pursue the grant opportunity. (3) The governor approves the grant opportunity in writing. Provides that if the grant opportunity obligates the state to expend more than \$500,000 the general assembly must make a specific appropriation of funds for the grant in the state budget.
- Current Status:* 1/17/2019 - added as third author Senator Kruse
- State Bill Page:* [SB253](#)
- SB280 OVER 65 PROPERTY TAX DEDUCTION (HOUCHIN E) Increases from \$182,430 to \$228,000 the deduction limitation on the assessed value of an individual's real property, or mobile home or manufactured home which is not assessed as real property, if the individual is at least 65 years of age on or before December 31 of the calendar year preceding

the year in which the deduction is claimed.

Current Status: 1/7/2019 - Referred to Senate Tax and Fiscal Policy

State Bill Page: [SB280](#)

- SB283 STATE PAYMENTS IN LIEU OF PROPERTY TAXES (HOUCHIN E) Requires the state to make payments in lieu of property taxes (PILOTS) for qualified parcels in counties in which at least 15% of all land in the county is: (1) in the aggregate, owned or leased by the state of Indiana or the federal government; and (2) subject to an exemption from property taxes. Defines "qualified parcel" as a parcel that is: (1) owned or leased by the state of Indiana; (2) subject to an exemption from property taxes; and (3) located in a county to which this act applies. Provides that a county containing qualified parcels is entitled to receive PILOTS from the state. Provides that for purposes of calculating a PILOT, each acre of the qualified parcel is considered to have an assessed value of 1/2 of the statewide agricultural land base rate value. Provides that money received from the PILOTS must be used by the taxing units for one or more of the following purposes: (1) Public safety. (2) Capital improvements. (3) Purchase or lease of equipment. Annually appropriates from the state general fund the amount necessary to pay the required PILOTS.
- Current Status:* 1/7/2019 - Referred to Senate Appropriations
- State Bill Page:* [SB283](#)
- SB285 PUBLIC TRANSIT FUNDING (STOOPS M) Allows counties to impose an additional local income tax rate to fund the operations of a public transportation corporation and the operations of a rural transportation assistance program. Provides that the rate must be adopted by the county council and must be at least 0.1% but not more than 0.25%. Excludes from this provision any county that is eligible to hold a referendum on funding transportation projects under the central Indiana public transportation projects statute.
- Current Status:* 1/7/2019 - Referred to Senate Tax and Fiscal Policy
- State Bill Page:* [SB285](#)
- SB316 ELIMINATION OF ANNUAL ADJUSTMENTS OF ASSESSED VALUES (NIEMEYER R) Eliminates the annual adjustments (or "trending") to assessed values of certain real property for assessment dates beginning after December 31, 2019. Retains the provisions in current law that require four year cyclical reassessments. Allows a reassessment plan for the four year cyclical reassessments to include trending factors in the plan. Does not eliminate the annual adjustment for agricultural land. Makes conforming changes. Makes technical corrections.
- Current Status:* 1/7/2019 - Referred to Senate Appropriations
- State Bill Page:* [SB316](#)
- SB329 INCOME TAX EXEMPTION FOR MILITARY PAY (FORD J) Exempts military pay earned by members of an active component of the United States armed forces from the individual income tax. (Current law exempts from the individual income tax the military pay earned by members of the National Guard and reserve components of the United States armed forces while serving on active duty.)
- Current Status:* 1/7/2019 - Referred to Senate Tax and Fiscal Policy
- State Bill Page:* [SB329](#)
- SB332 LAKE COUNTY LOCAL INCOME TAX DISTRIBUTIONS (HOLDMAN T) Adds an expiration date for certain special provisions in current law that allow the Lake County council to adopt an ordinance to use local income tax revenue to provide property tax replacement credits against: (1) property tax levies imposed by the county; or (2) property taxes imposed by municipalities and by the county in unincorporated areas. Provides a schedule for distribution of the tax revenue until the expiration of the special provisions in current law. Provides that if Lake County has an ordinance in effect under the special provisions that reduces all property tax levies imposed by the county by the granting of property tax replacement credits against those property tax levies, the tax rate imposed under that ordinance continues in effect and shall be imposed under the provisions in the local income tax statute that apply to all counties.
- Current Status:* 1/7/2019 - Referred to Senate Tax and Fiscal Policy
- State Bill Page:* [SB332](#)
- SB366 INTERIM COMMITTEE ON TOWNSHIP CONSOLIDATION (ZAY A) Urges the legislative council to assign to an appropriate interim study committee the task of studying the reduction of township government where economic efficiencies can be obtained. Requires the county executive or county executive's designee of each county to make recommendations to the committee regarding reducing township governments and providing township services in their own counties.
- Current Status:* 1/10/2019 - Referred to Senate Local Government
- State Bill Page:* [SB366](#)
- SB370 OVER 65 DEDUCTION AND CIRCUIT BREAKER CREDIT (BOOTS P) Increases (from \$182,430 to \$228,000) the

deduction limitation on the assessed value of an individual's real property, or mobile home or manufactured home which is not assessed as real property, if the individual is at least 65 years of age on or before December 31 of the calendar year preceding the year in which the deduction is claimed. Provides that the additional credit for certain homesteads under current law does not apply if the gross assessed value of the homestead on the assessment date for which property taxes are imposed is at least \$191,700 (rather than \$160,000 under current law).

Current Status: 1/10/2019 - Referred to Senate Tax and Fiscal Policy

State Bill Page: [SB370](#)

- SB396 INCOME TAX EXEMPTION FOR MILITARY PAY (ALTING R) Exempts military pay earned by members of an active component of the armed forces of the United States from the individual income tax. (Current law exempts from the individual income tax the military pay earned by members of the National Guard and reserve components of the armed forces of the United States while serving on active duty.)
- Current Status:* 1/14/2019 - Referred to Senate Tax and Fiscal Policy
- State Bill Page:* [SB396](#)
- SB419 INCOME TAX EXEMPTION FOR VETERANS (ZAY A) For taxable years beginning after 2018, phases out the limitation on the deduction from an individual's adjusted gross income for income from retirement or survivor's benefits received by the individual, or the individual's surviving spouse, for the individual's service in an active or reserve component of the armed forces of the United States.
- Current Status:* 1/14/2019 - Referred to Senate Tax and Fiscal Policy
- State Bill Page:* [SB419](#)
- SB435 PUBLICATION OF LOCAL GOVERNMENT NOTICES (ZAY A) Allows a political subdivision, which includes an agency of a political subdivision, to publish legal notices on a legal notice web site instead of in a newspaper. Establishes requirements regarding availability and accessibility of a legal notice web site. Requires a political subdivision to designate an official responsible for the electronic publication of legal notices, if the political subdivision publishes legal notices electronically. Provides that if a political subdivision does not have an official web site, legal notices may be published on an official web site of the county government. Establishes requirements for the duration of the posting of a legal notice and proof of posting.
- Current Status:* 1/14/2019 - Referred to Senate Local Government
- State Bill Page:* [SB435](#)
- SB441 INTEREST ON JUDGMENTS FOR MONEY (FORD J) Provides that the payment of interest on judgments for money shall be paid at the following rate if there was no contract between the parties to the suit, or if a rate of interest was not agreed upon in the original contract sued upon: (1) An annual rate of 8%, with respect to the accrual of interest before July 1, 2019, on any part of a judgment that is paid before July 1, 2019. (2) The lesser of: (A) 8%; or (B) the applicable adjusted rate of interest calculated by the department of state revenue for the nonpayment of taxes as of the date of payment of the interest on the judgment; with respect to the accrual of interest after June 30, 2019, on any part of a judgment that is unpaid after June 30, 2019, even if the judgment was rendered before July 1, 2019.
- Current Status:* 1/14/2019 - Referred to Senate Judiciary
- State Bill Page:* [SB441](#)
- SB497 TAXATION OF SHORT TERM RENTALS (TALLIAN K) Provides that if a person rents or furnishes rooms, lodgings, or accommodations for consideration for periods of less than 30 days, the owner of the real property is the retail merchant responsible for collecting and remitting any sales tax imposed on the rental income received for the rental. Provides that a facilitator becomes responsible for remitting sales tax on a rental arranged by the facilitator only if the facilitator accepts payment from the consumer for a charge designated as sales tax and subsequently fails to forward the sales tax to the owner. Provides a sales tax exemption for an owner of a house, condominium, or apartment who rents or furnishes rooms, lodgings, or other accommodation in the owner's house, condominium, or apartment if the house, condominium, or apartment is the owner's principal residence and the owner rents or furnishes the rooms, lodgings, or other accommodations for fewer than 10 days in a calendar year (residential sales tax exemption). Provides that in Lake County, Marion County, and Allen County, where the innkeeper's taxes may apply to the renting or furnishing of rooms, lodgings, or other accommodations in a house, condominium, or apartment, whenever the residential sales tax exemption applies to the transaction, the transaction is also exempt from the innkeeper's tax.
- Current Status:* 1/22/2019 - Senate Tax and Fiscal Policy, (Bill Scheduled for Hearing)
- State Bill Page:* [SB497](#)
- SB523 WAIVER OF INTEREST AND PENALTIES (MELTON E) Provides that the fiscal body of a county may adopt an ordinance to establish a property tax amnesty program and require a waiver of interest and penalties added before January 1, 2019, on delinquent taxes and special assessments on real property in the county if: (1) all of the delinquent taxes and special assessments on the real property were first due and payable before January 1, 2019;

and (2) before July 1, 2020, the taxpayer has paid all of these delinquent taxes and special assessments and has also paid all of the taxes and special assessments that are first due and payable after December 31, 2018. Requires the waiver of interest and penalties in these circumstances, notwithstanding any payment arrangement entered into by the county treasurer and the taxpayer.

Current Status: 1/22/2019 - Senate Tax and Fiscal Policy, (Bill Scheduled for Hearing)

State Bill Page: [SB523](#)

- SB556 ANNEXATION (BUCK J) Allows a county executive to approve or deny an annexation ordinance adopted after June 30, 2019, if, for the assessment date in the calendar year preceding the calendar year in which the annexation ordinance is adopted, the total gross assessed value of all property annexed by the municipality by all ordinances adopted on the same date is more than 5% of the total gross assessed value of the municipality (without considering the territory to be annexed in the ordinance or ordinances). Provides that if the annexation is denied, the annexation proceedings are terminated. Requires the county executive to approve or deny an annexation ordinance adopted after June 30, 2019, if, for the assessment date in the calendar year preceding the calendar year in which the annexation ordinance is adopted, the total gross assessed value of all property annexed by the municipality by all ordinances adopted during the calendar year is more than 15% of the total assessed value of the municipality (without considering the territory to be annexed in the ordinance or ordinances). Provides that if the annexation is denied, all annexation ordinances adopted by a municipality during the calendar year are void. Requires a fiscal plan prepared after June 30, 2019, to address any estimated effects of the annexation on taxing units not included in the annexation. Requires after June 30, 2019, that notice be given of certain annexation proceedings to taxing units and political subdivisions evaluated for purposes of the fiscal plan.
- Current Status:* 1/14/2019 - Referred to Senate Local Government
- State Bill Page:* [SB556](#)
- SB557 PROPERTY TAX DEDUCTIONS FOR VETERANS (HOUCHIN E) Provides that a veteran who is classified as individually unemployable is entitled to a property tax deduction. Removes the limit on the gross assessed value of property eligible for the property tax deduction for a veteran who is totally disabled, is at least 62 years of age and has a disability of at least 10%, or is individually unemployable. Provides that the surviving spouse of an individual who dies while serving in the military or naval forces of the United States is entitled to a property tax deduction.
- Current Status:* 1/14/2019 - Referred to Senate Appropriations
- State Bill Page:* [SB557](#)
- SB566 RESIDENTIAL TAX INCREMENT FINANCING (RAATZ J) Permits redevelopment commissions in counties having a population of not more than 100,000 to establish a program for residential housing development and a tax increment funding allocation area for that program. Defines "residential housing" as housing that consists of single family dwelling units.
- Current Status:* 1/14/2019 - Referred to Senate Tax and Fiscal Policy
- State Bill Page:* [SB566](#)
- SB618 WHITE COUNTY INNKEEPER'S TAX (BUCHANAN B) Permits the fiscal body of White County to levy the county innkeeper's tax on resorts and any other buildings or structures in the county in which lodging is regularly furnished for consideration.
- Current Status:* 1/15/2019 - Referred to Senate Tax and Fiscal Policy
- State Bill Page:* [SB618](#)
- SB621 NONPROFIT PROPERTY TAX EXEMPTION (BREAUX J) Provides a property tax exemption to a nonprofit corporation that owns real property in Marion County that was acquired for the primary purpose of using the real property as part of a community redevelopment project in an economically distressed area.
- Current Status:* 1/15/2019 - Referred to Senate Appropriations
- State Bill Page:* [SB621](#)
- SB623 PROPERTY TAX MATTERS (BUCHANAN B) Provides that a county assessor or township assessor (if any) may request the department of local government finance (department) to perform a state conducted assessment of a particular commercial building or structure used for retail purposes. Specifies the procedures for the state conducted assessment. Requires assessing officials to apply a cost approach to assessments of commercial real property used for retail purposes if the property is occupied by the original owner or by a tenant for which the improvement was built. Provides that, when using a sales comparison approach in assessments of a commercial building or structure used for retail purposes, assessing officials may not use second generation property as a comparable sale property for purposes of a sales comparison analysis of a first generation property or in establishing obsolescence. Defines "first generation property" as a building or structure designed to be functionally and economically efficient for use for retail purposes by the original tenant, or a similar class of tenants, over a period of time during which the building or

structure retains its original utility and desirability. Defines "second generation property" as a building or structure whose design for use for retail purposes by the original tenant, or similar class of tenants, is no longer functionally and economically efficient for that use, which no longer retains its original utility and desirability, and may be used only by a tenant other than the original tenant, or similar class of tenants, for which it was designed. Provides that a county fiscal body may adopt an ordinance to provide that the county assessor be reimbursed for legal costs (in addition to other specified costs under current law) incurred by the county assessor in defending an appeal that is uncommon and infrequent in the normal course of defending appeals.

Current Status: 1/15/2019 - Coauthored by Senators Becker and Walker

State Bill Page: [SB623](#)