

HB1108

STATE BOARD OF ACCOUNTS (LEHMAN M) Makes various changes to statutes concerning the state board of accounts (board). Adds a definition of a "responsible officer of an audited entity". Allows the audit committee to determine the amount of the bond for the state examiner, deputy examiners, and field examiners based on applicable risk considerations. Repeals a statute that addresses duties required by law on April 5, 1909. Provides that, for purposes of the risk based examination criteria, the board may perform examinations of certain audited entities more frequently than once every four years if required by a ratings agency that rates debt maintained by such an audited entity. Provides that the board may issue management letters based on professional auditing standards to certain audited entities. Provides that the state examiner, deputy examiner, or field examiner may issue subpoenas to enforce the filing of certain reports. Establishes a procedure governing the examination of certain bodies corporate and politic. Provides that the procedure applies only to a body corporate and politic whose enabling statute does not provide for an audit, examination, or other engagement by the state board of accounts or an independent public accounting firm concerning financial or compliance related matters of the body corporate and politic. Makes changes to statutes establishing the forfeiture of office for the failure to file certain reports, interference with an examiner, and the failure to adopt or use the system of accounting and reporting adopted by the board. Provides that, as an alternative to an order to forfeit office, a court may impose a civil penalty that does not exceed \$500 for each day that the public officer or responsible officer continues to violate an obligation with respect to an audit, examination, or other engagement by the board. Specifies that the individual is personally liable for a civil penalty imposed on the individual for such a violation. Provides that the board may collect the expenses from the audited entity that the board incurs in carrying out the audit, examination, or other engagement.

Current Status: 3/11/2020 - Conference Committee Report Adopted (H) Report 1: adopted by the House; Roll Call 392: yeas 92, nays 0; Rules Suspended

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HB1113

LOCAL GOVERNMENT FINANCE (LEONARD D) Changes the deadline for reporting bonds issued or leases executed after September 30. Requires budget committee review of an agreement: (1) in which the Indiana finance authority or the state is a party; and (2) that would increase revenue as a result of a sale or lease of a state asset, or a grant of a license to operate a state asset, if the increase in revenue as a result is at least \$100,000,000. Changes the defined term "assessed value growth quotient" to the term "maximum levy growth quotient" without changing the definition. Allows the department of local government finance (department) to amend certain rules to conform with statutory changes. Requires counties to provide data related to property taxation to the department. (Current law requires counties to provide the data to the department and the legislative services agency.) Amends and adds provisions regarding the assessment of a golf course. Eliminates unnecessary information from the sales disclosure form. Changes the term "industrial facility" in the statutes concerned with the assessment of industrial facilities. Prohibits township assessors and vendors who contract with county assessors or townships from assessing industrial facilities in Lake County. Provides that, for purposes of determining the assessed value of real property for an individual who has received an over 65 deduction, a disabled veteran deduction, or an over 65 circuit breaker credit, subsequent increases in assessed value are not considered unless the increase is attributable to physical improvements to the property. Provides that a taxpayer may appeal a change in the assessed value of personal property made by a township assessor or county assessor by filing a written notice of review with the county property tax assessment board of appeals (PTABOA). Provides that a taxpayer may appeal a change in the assessed value of personal property made by a PTABOA by filing a written notice of review with the Indiana board of tax review. Removes existing language that provides that, if a PTABOA fails to change an assessed value claimed by a taxpayer on a personal property return and give notice of the change within the time prescribed, the assessor may file a petition for review of the assessment by the Indiana board. Changes the debt service obligation reporting date. Provides that a political subdivision shall submit the date, time, and place of the final adoption of the budget, tax rate, and levy through the department's computer gateway. Requires a political subdivision to indicate on its budget ordinance whether the political subdivision intends to issue debt after December 1 or file a shortfall appeal. Requires a political subdivision that makes an additional unbudgeted appropriation to submit the additional appropriation to the department within 15 days after the additional appropriation is adopted. Provides procedures for increases for the maximum permissible ad valorem property tax levies for Sullivan County, the city of Wabash, and the Wabash city school corporation. Specifies that the county treasurer's property tax comparison statement, issued annually, must include: (1) information stating how a taxpayer can obtain information regarding the taxpayer's notice of assessment or reassessment; and (2) a remittance coupon indicating payment amount due at each payment due date. Eliminates the use of the state address confidentiality form to submit a request to restrict access to a covered person's address maintained in a public property data base. Provides that, if a taxpayer is owed a refund that exceeds \$500,000 for excessive property taxes paid on real property, a county auditor may pay the property tax refund in equal installments of property tax credits for at least five and not more than 10 years, depending on the amount owed to the taxpayer. Requires the department to provide certain assessment and tax data to the legislative services agency within one business day of receipt. Eliminates the requirement that a candidate for an assessor-appraiser examination be an Indiana resident. Provides that if an adopting body under the local income tax law wishes to submit a proposed notice,

ordinance, or resolution to the department for preliminary review, the adopting body shall submit the notice, ordinance, or resolution on the prescribed forms. Modifies the standard formula for the calculation of certified shares of local income tax revenue in Hamilton County after 2020 and before 2024 to calculate adjusted amounts of certified shares for the city of Carmel and the city of Fishers. Eliminates the requirement in the context of teacher collective bargaining for the department to certify the amount of an operating referendum tax levy or a school safety referendum tax levy. Provides an exception to the maximum term or repayment period for bonds issued by a school corporation for a school building construction project if a loan is made or guaranteed by a federal agency. Changes from \$1.50 to \$3 the amount of the fee that a lessor in a rental purchase agreement may impose for accepting rental payments by telephone. Transfers responsibility for reporting by political subdivisions of other post-employment benefits from the department to the state board of accounts. Provides that money in the fund of a flood control improvement district established after December 31, 2019, may be used for a flood control works project in a location outside the boundaries of the district. Expires this provision on March 1, 2022. Allows a unit of local government to establish a public safety officer survivors' health coverage cumulative fund to discharge its obligation to pay for health coverage for the survivors of a member of the 1977 police officers' and firefighters' pension and disability fund who was employed by the unit and died in the line of duty. Aligns the deadline for public libraries to adopt a budget with the general deadline to adopt a budget. Removes a provision in current law requiring the state board of accounts to approve the form of a record for stating certain unpaid costs on unsafe premises. Removes a provision in current law requiring a township to treat a transfer of money as part of the township's ad valorem property tax levy for the year. Provides that, if a township board member (in a county other than Marion County) is a member of the immediate family of the township trustee, the township board member may not participate in a vote on the adoption of the township's budget and tax levies; and if a majority of the members of the township board are so precluded from voting on the township's budget and tax levies, then the township's most recent annual appropriations are continued for the ensuing budget year. Provides that a person that has certain business relationships with another person that owes delinquent taxes, special assessments, penalties, interest, or costs attributable to a prior tax sale is prohibited from bidding on or purchasing real property at a tax sale or from bidding on, purchasing, receiving, or leasing a tract under the law governing the disposal of property by local governments. Requires the county treasurer to require each person bidding at a tax sale to sign a form affirming that the person is not bidding on or purchasing tracts or items of real property on behalf of or as an agent for a person who is prohibited from purchasing at a tax sale. Allows certain nonprofit entities that failed to comply with the e

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SB179

ELECTION CYBERSECURITY (WALKER G) Requires counties to enter into an agreement with the secretary of state to use a threat intelligence and enterprise security company designated by the secretary of state for specified security purposes. Provides that this requirement expires January 1, 2023. Requires an employee or agent of a circuit court clerk, a county election board, or a board of registration to meet certain proficiency standards to be qualified to access the statewide voter registration system. Requires applicants for certification of voting systems and electronic poll books to include information regarding: (1) the batteries used in the voting system or electronic poll book, and any peripherals; (2) a planned replacement schedule for the batteries, and (3) plans to test batteries; and (4) plans for emergency replacement of batteries that fail on election day or during the 30 days before election day. Provides that the number of voting systems to be examined in a public test is based on the number of voting system units scheduled by the county election board to be used in the upcoming election. Requires a single list instead of two lists for testing by counties before elections and sets forth selection requirements for testing. Provides that if a county uploads unofficial precinct election results to the statewide voter registration system before certification of the final results, the county must use a universal serial bus (USB) drive that contains anti-malware protection features or other approved data storage transfer methods. Provides that: (1) if a direct record electronic voting system contains a voter verifiable paper audit trail, the precinct election board is not required to print out the paper audit trail in preparing the certificates setting forth the number of votes cast for a candidate or on a public question in the precinct; and (2) the certificates set forth the official votes cast by the voters of the precinct. Provides that after December 31, 2020, an electronic poll book may not display whether a voter's registration record is in active or inactive status. Provides that in a recount or contest proceeding, the information set forth on the voter verifiable paper audit trail may be used as evidence for a recount commission or a court to determine the votes cast for a candidate or on a public question in the precinct. Permits the secretary of state to issue orders (rather than adopting administrative rules) to: (1) designate elections to be subject to a risk-limiting audit or procedure audits conducted after the election; and (2) to administer risk-limiting audits.

Current Status: 3/10/2020 - Senate Concurred in House Amendments ; Roll Call 349: yeas 50, nays 0

State Bill Page: [SB179](#)

SB197

PROHIBITED TECHNOLOGY PURCHASES (KOCH E) Defines "prohibited person" as a person that has been designated as posing a national security threat to the integrity of communications networks or the communications supply chain under a Federal Communications Commission rule. Prohibits money appropriated by the general assembly or a

political subdivision from being granted to or used to purchase or obtain any equipment or services produced or provided by a prohibited person.

Current Status: 3/11/2020 - SIGNED BY GOVERNOR

State Bill Page: [SB197](#)

SB343

RURAL COMMUNICATIONS COOPERATIVES (HOUCHIN E) Changes the rural telephone cooperative act to the rural communications cooperative act, allowing the formation of nonprofit cooperative corporations for the purposes of providing telecommunications service and information service, including video service, broadband service, and VOIP service. Makes conforming amendments.

Current Status: 3/9/2020 - Signed by the President Pro Tempore

State Bill Page: [SB343](#)

SB424

ADDRESS CONFIDENTIALITY PROGRAM (ROGERS L) Allows a victim of harassment, human trafficking, intimidation, or invasion of privacy to participate in the address confidentiality program (program) of the office of the attorney general (office). (Currently the law allows only victims of domestic violence, sexual assault, or stalking to participate in the program.) Removes the requirement that a victim must have obtained a protective order to participate in the program. Requires that an applicant to the program provide a description of the applicant's plan to maintain the confidentiality of the applicant's new address. Provides, with certain exceptions, that if a program participant provides written notice to an individual, state or local government agency, business, or other legal entity: (1) the entity shall use the address designated by the office; (2) the entity may not disclose the program participant's address; and (3) if the entity is a landlord, the entity may not display the program participant's name at the protected address. Allows the office to revoke a person's participation in the program or deny an applicant's application if the person: (1) uses or intends to use the program in furtherance of a crime; (2) knowingly misrepresents in a fraudulent manner any information the program participant or applicant provides to the program; or (3) is unable or unwilling to maintain the confidentiality of the program participant's or applicant's address. Establishes the circumstances under which a program participant's address may be disclosed in a court proceeding and requires the court to issue an appropriate order to limit any further disclosure. Repeals a statute providing that a program participant who provides false information on a program application commits perjury.

Current Status: 3/4/2020 - Senate Concurred in House Amendments ; Roll Call 331: yeas 49, nays 0

State Bill Page: [SB424](#)