

HB1065

VARIOUS TAX MATTERS (THOMPSON J) Amends the definition of "inventory" for purposes of property tax. Amends the definition of "land developer" for purposes of provisions that apply to reassessment of undeveloped land. Provides that, if a taxpayer believes that the taxpayer has overreported a personal property assessment that is discovered in the course of a review of the taxpayer's personal property assessment for which the assessing official fails to make an adjustment to correct the error, the taxpayer may: (1) initiate an appeal with the county property tax assessment board of appeals for a credit to offset any resulting overpayment; or (2) file a claim for refund with regard to any resulting overpayment. Authorizes an appeal to the Indiana board of tax review of the denial of the refund claim with regard to a resulting overpayment. Provides that a: (1) township fire protection and emergency services area; or (2) fire protection district; that experiences more than 6% population growth during a 10 year period may increase its maximum property tax levy for 2021 or any year thereafter by an amount based on the population growth that exceeds 6%. Provides, however, that the township or fire protection district may not increase the tax levy based on the population growth by a total rate of more than 0.15 per \$100 of the net assessed value of the fire protection and emergency services area or fire protection district area within a 10 year period. Adds provisions concerning a school corporation's establishment of a school improvement fund if payments for loans or advances from the common school fund are suspended and related provisions. Amends the definition of "qualified higher education expenses" for the purpose of the 529 college savings contribution tax credit to exclude qualified education loan repayments. Amends the definition of "taxpayer" for the purpose of the 529 college savings contribution tax credit to include a married individual filing a separate return. Amends the industrial recovery tax credit to: (1) provide that qualified expenses must be certified by the Indiana economic development corporation before the taxpayer is entitled to the credit for a taxable year; and (2) specify that a taxpayer may make more than one assignment of any part of the credit, but may not assign the same part of a credit more than once. Amends the definition of "qualified redevelopment site" for purposes of the redevelopment tax credit to include a mine reclamation site. Provides that a local income tax council (LIT council) for a county with a single voting bloc must vote as a whole in order to exercise its authority to increase (but not decrease) a local income tax rate in the county. Defines a "county with a single voting bloc" as a county in which one city or one town that is a member of the LIT council is allocated more than 50% of the total votes allocated to the members of the LIT council. Sunsets this provision on May 31, 2021. Provides that actions taken by a member of a LIT council, or a LIT council, for a county with a single voting bloc after December 31, 2019, and before April 1, 2020, on a resolution or proposed ordinance to increase a local income tax in the county are void. Retroactively amends local income tax provisions that authorize Monroe County and Howard County to impose a special purpose rate to fund operation and maintenance of a juvenile detention center to remove provisions referring to property tax credits that were inadvertently included in those special purpose rate provisions when the local income tax law was enacted. Imposes a nonprofit agricultural organization health coverage tax on an organization that provides nonprofit agricultural organization coverage in Indiana. Defines "nonprofit agricultural organization coverage" for purposes of the tax. Provides that the tax is equal to 1.3% of gross premiums collected in the previous calendar year. Provides that a charter school may elect to distribute a proportionate share of the charter school's operations fund to the school corporation in whose district the charter school is located. Provides that a school corporation may distribute money that is received as part of a referendum tax levy to a charter school, excluding a virtual charter school, that is located in the attendance area of the school corporation. Provides that the resolution adopted by a school corporation to place a referendum on the ballot must indicate whether proceeds collected from the tax levy will be used to provide a distribution to a charter school or charter schools, excluding a virtual charter school, as well as the amount that will be distributed. Removes the cap on the amount of career and technical education enrollment grants that may be distributed per state fiscal year. Provides that Spencer County is subject to a provision of the area planning law concerning urban areas. Makes certain changes to provisions that permit a redevelopment commission to establish a program for residential housing development and a tax increment funding allocation area for the program, including the following: (1) Provides that the threshold condition for establishing a residential housing development program (program) does not apply for purposes of establishing a program in an economic development target area. (2) Requires the department of redevelopment to consult with officials of all school corporations within the proposed allocation area before formal submission of the program. (3) Requires the department of redevelopment to provide notice of the public hearing on the program to all affected taxing units and officials of all school corporations within the proposed allocation area. Revises the definition of "income tax base period amount" in the context of the certified technology park statute. Urges the legislative council to assign to an appropriate interim study committee during the 2020 legislative interim the task of studying tax credits and other fiscal incentives for a film and media production program.

Current Status: 3/11/2020 - Conference Committee Report Adopted (H) Report 1: adopted by the House; Roll Call 391: yeas 52, nays 40; Rules Suspended

State Bill Page: [HB1065](#)

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

State Bill Page: [HB1108](#)

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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State Bill Page: [HB1113](#)

HB1309 DEPARTMENT OF ENVIRONMENTAL MANAGEMENT (WOLKINS D) Revises references to federal regulations relating to variances from water quality standards. Provides that a variance from a water quality standard issued for a period of more than five years must be reevaluated in accordance with the requirements of the federal rule on variances from water quality standards. Provides that a variance relating to an NPDES permit may be submitted at any time before or after the issuance, renewal, or modification of the NPDES permit. Eliminates the requirement that the department itself, at least once per year, administer a certification examination for operators of water treatment plants, water distribution systems, and wastewater treatment plants. Requires instead the department to ensure that the examination is administered at least once per year, and allows the examination to be administered by independent third parties authorized by the commissioner of the department.

Current Status: 3/10/2020 - Signed by the Speaker

State Bill Page: [HB1309](#)

HB1370 REGIONAL REDEVELOPMENT (MAY C) Provides that a public instrumentality or a public corporate body authorized by state law may enter into an interlocal agreement. Allows two or more eligible units to establish a land bank jointly by entering into an interlocal agreement.

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

State Bill Page: [HB1370](#)

HB1414 ELECTRIC GENERATION (SOLIDAY E) Provides that a public utility that owns and operates a reliable capacity electric generation resource shall operate and maintain the unit using good utility practices and in a manner reasonably intended to support the availability of the unit for dispatch and for providing reliable service to customers of the public utility. Prohibits a public utility from terminating a power agreement with a legacy generation resource in which the public utility has an ownership interest unless the public utility provides the utility regulatory commission (IURC) with at least three years advance notice of the termination. Provides that the IURC shall determine the reasonable costs incurred by the public utility under the power agreement and allow the public utility to recover those costs in a fuel adjustment charge proceeding. Provides that a public utility may not retire, sell, or transfer a reliable capacity resource with a capacity of at least 80 megawatts before May 1, 2021, unless: (1) the public utility first provides written notice to the IURC of the public utility's intent to do so; and (2) the IURC conducts a public hearing to receive information concerning the reasonableness of the planned retirement, sale, or transfer. Requires the IURC to conduct the required hearing and issue its analysis and conclusions concerning the reasonableness of the planned retirement, sale, or transfer not later than 120 days after the date of the IURC's receipt of the public utility's written notice to the IURC. Provides that if the planned retirement, sale, or transfer: (1) was included in the public utility's preferred portfolio in the public utility's most recent integrated resource plan, the public utility may proceed with the planned retirement, sale, or transfer after the commission issues the commission's analysis and conclusions; or (2) was not included in the public utility's preferred portfolio in the public utility's most recent integrated resource plan, the public

utility may not proceed with the planned retirement, sale, or transfer until at least six months have elapsed from the date of the commission's receipt of the public utility's written notice of the planned retirement, sale, or transfer. Provides that if a public utility cites a federal mandate as the basis, in whole or in part, for the planned retirement, sale, or transfer of the reliable capacity resource, the IURC may consider as part of its analysis and conclusions whether the cited federal mandate: (1) is in force; (2) has not expired or been revoked; and (3) is not merely anticipated to be enacted; at the time of the public utility's notice. Provides that these provisions expire May 1, 2021. Provides that in awarding high value workforce ready credit-bearing grants, the commission for higher education, in conjunction with the department of workforce development, shall give priority to an applicant who is a coal transition worker. Defines a "coal transition worker" as an individual who is laid off or terminated from the individual's employment: (1) at a commercial coal mine in Indiana; (2) at a coal fired electric generating unit in Indiana; or (3) in an Indiana based manufacturing or transportation supply chain serving: (A) a commercial coal mine; or (B) a coal fired electric generating unit; in Indiana.

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State Bill Page: [HB1414](#)