



Adopted

Rejected

COMMITTEE REPORT

YES: 14
NO: 5

MR. SPEAKER:

Your Committee on Ways and Means, to which was referred House Bill 1001,
has had the same under consideration and begs leave to report the same back to the House with
the recommendation that said bill **be amended** as follows:

Delete everything after the enacting clause and insert the following:

1 **SECTION 1. [EFFECTIVE JULY 1, 2023]**

2
3 (a) The following definitions apply throughout this act:

4 (1) "Augmentation allowed" means the governor and the budget agency are
5 authorized to add to an appropriation in this act from revenues accruing to the
6 fund from which the appropriation was made.

7 (2) "Biennium" means the period beginning July 1, 2023, and ending June 30, 2025.
8 Appropriations appearing in the biennial column for construction or other permanent
9 improvements do not revert under IC 4-13-2-19 and may be allotted.

10 (3) "Equipment" includes machinery, implements, tools, furniture,
11 furnishings, vehicles, and other articles that have a calculable period of service
12 that exceeds twelve (12) calendar months.

13 (4) "Fee replacement" includes payments to universities to be used to pay indebtedness
14 resulting from financing the cost of planning, purchasing, rehabilitation, construction,
15 repair, leasing, lease-purchasing, or otherwise acquiring land, buildings, facilities,
16 and equipment to be used for academic and instructional purposes.

17 (5) "Other operating expense" includes payments for "services other than personal",
18 "services by contract", "supplies, materials, and parts", "grants, subsidies, refunds,
19 and awards", "in-state travel", "out-of-state travel", and "equipment".

20 (6) "Personal services" includes payments for salaries and wages to officers and
21 employees of the state (either regular or temporary), payments for compensation

awards, and the employer's share of Social Security, health insurance, life insurance, dental insurance, vision insurance, deferred compensation - state match, leave conversion, disability, and retirement fund contributions.

(7) "State agency" means:

(A) each office, officer, board, commission, department, division, bureau, committee, fund, agency, authority, council, or other instrumentality of the state;

(B) each hospital, penal institution, and other institutional enterprise of the state;

(C) the judicial department of the state; and

(D) the legislative department of the state.

However, this term does not include cities, towns, townships, school cities, school townships, school districts, other municipal corporations or political subdivisions of the state, or universities and colleges supported in whole or in part by state funds.

(8) "Total operating expense" includes payments for both "personal services" and "other operating expense".

(b) The state board of finance may authorize advances to boards or persons having control of the funds of any institution or department of the state of a sum of money out of any appropriation available at such time for the purpose of establishing working capital to provide for payment of expenses in the case of emergency when immediate payment is necessary or expedient. Advance payments shall be made by warrant by the state comptroller, and properly itemized and receipted bills or invoices shall be filed by the board or persons receiving the advance payments.

(c) All money appropriated by this act shall be considered either a direct appropriation or an appropriation from a rotary or revolving fund.

(1) Direct appropriations are subject to withdrawal from the state treasury and for expenditure for such purposes, at such time, and in such manner as may be prescribed by law. Direct appropriations are not subject to return and rewithdrawal from the state treasury, except for the correction of an error which may have occurred in any transaction or for reimbursement of expenditures which have occurred in the same fiscal year.

(2) A rotary or revolving fund is any designated part of a fund that is set apart as working capital in a manner prescribed by law and devoted to a specific purpose or purposes. The fund consists of earnings and income only from certain sources or combination of sources. The money in the fund shall be used for the purpose designated by law as working capital. The fund at any time consists of the original appropriation to the fund, if any, all receipts accrued to the fund, and all money withdrawn from the fund and invested or to be invested. The fund shall be kept intact by separate entries in the state comptroller's office, and no part of the fund shall be used for any purpose other than the lawful purpose of the fund or revert to any other fund at any time. However, any unencumbered excess above any prescribed amount may be transferred to the state general fund at the close of each fiscal year unless otherwise specified in the Indiana Code.

SECTION 2. [EFFECTIVE JULY 1, 2023]

For the conduct of state government, its offices, funds, boards, commissions, departments, societies, associations, services, agencies, and undertakings, and for other appropriations not otherwise provided by statute, the following sums in SECTIONS 3 through 10 are appropriated for the periods of time designated

from the general fund of the state of Indiana or other specifically designated funds.

In this act, whenever there is no specific fund or account designated, the appropriation is from the general fund.

SECTION 3. [EFFECTIVE JULY 1, 2023]

GENERAL GOVERNMENT

A. LEGISLATIVE

FOR THE GENERAL ASSEMBLY

LEGISLATORS' SALARIES - HOUSE

Total Operating Expense	8,373,634	9,871,096
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HOUSE EXPENSES

Total Operating Expense	13,138,750	13,138,750
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LEGISLATORS' SALARIES - SENATE

Total Operating Expense	2,700,000	2,800,000
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SENATE EXPENSES

Total Operating Expense	12,599,700	13,799,700
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Included in the above appropriations for house and senate expense are funds for a legislative business per diem allowance, meals, and other usual and customary expenses associated with legislative affairs. Each member of the house is entitled, when authorized by the speaker of the house, to the legislative business per diem allowance for every day the member is engaged in official business. The speaker shall authorize the legislative business per diem allowance to be consistent with law and house rules.

Each member of the senate is entitled, when authorized by the president pro tempore of the senate, to the legislative business per diem allowance for every day the member is engaged in official business. The president pro tempore of the senate shall authorize the legislative business per diem allowance to be consistent with law and senate rules.

Each member of the general assembly is entitled, when authorized by the speaker of the house or the president pro tempore of the senate, to the legislative business per diem allowance for every day the member is engaged in official business.

The legislative business per diem allowance that each member of the general assembly is entitled to receive equals the maximum daily amount allowable to employees of the executive branch of the federal government for subsistence expenses while away from home in travel status in the Indianapolis area. The legislative business per diem changes each time there is a change in that maximum daily amount.

In addition to the legislative business per diem allowance, each member of the general assembly shall receive the mileage allowance in an amount equal to the standard mileage rates for personally owned transportation equipment established by the federal Internal Revenue Service for each mile necessarily traveled from the member's usual place of residence to the state capitol. However, if the member traveled by a means

other than by motor vehicle, and the member's usual place of residence is more than one hundred (100) miles from the state capitol, the member is entitled to reimbursement in an amount equal to the lowest air travel cost incurred in traveling from the usual place of residence to the state capitol. During the period the general assembly is convened in regular or special session, the mileage allowance shall be limited to one (1) round trip each week per member.

Any member of the general assembly who is appointed by the governor, speaker of the house, president or president pro tempore of the senate, house or senate minority floor leader, or Indiana legislative council to serve on any research, study, or survey committee or commission, or who attends any meetings authorized or convened under the auspices of the Indiana legislative council, including pre-session conferences and federal-state relations conferences, is entitled, when authorized by the legislative council, to receive the legislative business per diem allowance for each day the member is in actual attendance and is also entitled to a mileage allowance, at the rate specified above, for each mile necessarily traveled from the member's usual place of residence to the state capitol, or other in-state site of the committee, commission, or conference. The per diem allowance and the mileage allowance permitted under this paragraph shall be paid from the legislative council appropriation for legislator and lay member travel unless the member is attending an out-of-state meeting, as authorized by the speaker of the house of representatives or the president pro tempore of the senate, in which case the member is entitled to receive:

- (1) the legislative business per diem allowance for each day the member is engaged in approved out-of-state travel; and
- (2) reimbursement for traveling expenses actually incurred in connection with the member's duties, as provided in the state travel policies and procedures established by the legislative council.

Notwithstanding the provisions of this or any other statute, the legislative council may adopt, by resolution, travel policies and procedures that apply only to members of the general assembly or to the staffs of the house of representatives, senate, and legislative services agency, or both members and staffs. The legislative council may apply these travel policies and procedures to lay members serving on research, study, or survey committees or commissions that are under the jurisdiction of the legislative council. Notwithstanding any other law, rule, or policy, the state travel policies and procedures established by the Indiana department of administration and approved by the budget agency do not apply to members of the general assembly, to the staffs of the house of representatives, senate, or legislative services agency, or to lay members serving on research, study, or survey committees or commissions under the jurisdiction of the legislative council (if the legislative council applies its travel policies and procedures to lay members under the authority of this SECTION), except that, until the legislative council adopts travel policies and procedures, the state travel policies and procedures established by the Indiana department of administration and approved by the budget agency apply to members of the general assembly, to the staffs of the house of representatives, senate, and legislative services agency, and to lay members serving on research, study, or survey committees or commissions under the jurisdiction of the legislative council. The executive director of the legislative services agency is responsible for the administration of travel policies and procedures adopted by the legislative council. The state

comptroller shall approve and process claims for reimbursement of travel related expenses under this paragraph based upon the written affirmation of the speaker of the house of representatives, the president pro tempore of the senate, or the executive director of the legislative services agency that those claims comply with the travel policies and procedures adopted by the legislative council. If the funds appropriated for the house and senate expenses and legislative salaries are insufficient to pay all the necessary expenses incurred, including the cost of printing the journals of the house and senate, there is appropriated such further sums as may be necessary to pay such expenses.

LEGISLATORS' EXPENSES - HOUSE

Total Operating Expense	3,445,311	3,445,311
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LEGISLATORS' EXPENSES - SENATE

Total Operating Expense	1,870,000	1,950,000
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Each member of the general assembly is entitled to a subsistence allowance of forty percent (40%) of the maximum daily amount allowable to employees of the executive branch of the federal government for subsistence expenses while away from home in travel status in the Indianapolis area for:

- (1) each day that the general assembly is not convened in regular or special session; and
- (2) each day after the first session day held in November and before the first session day held in January.

However, the subsistence allowance under subdivision (2) may not be paid with respect to any day after the first session day held in November and before the first session day held in January with respect to which all members of the general assembly are entitled to a legislative business per diem, and the subsistence allowance under subdivision (3) may not be paid to a member after the final recess day in April with respect to any day in which the chamber in which the individual is a member meets as a body or in any period in which the chamber is in recess for less than six (6) consecutive days.

The subsistence allowance is payable from the appropriations for legislators' subsistence.

The officers of the senate are entitled to the following amounts annually in addition to the subsistence allowance: president pro tempore, \$7,000; assistant president pro tempore, \$3,000; majority floor leader, \$5,500; assistant majority floor leader(s), \$3,500; majority floor leader emeritus, \$2,500; majority caucus chair, \$5,500; assistant majority caucus chair(s), \$1,500; appropriations committee chair, \$5,500; tax and fiscal policy committee chair, \$5,500; appropriations committee ranking majority member, \$2,000; tax and fiscal policy committee ranking majority member, \$2,000; majority whip, \$4,000; assistant majority whip, \$2,000; minority floor leader, \$6,000; minority leader emeritus, \$1,500; minority caucus chair, \$5,000; assistant minority floor leader, \$5,000; appropriations committee ranking minority member, \$2,000; tax and fiscal policy committee ranking minority member, \$2,000; minority whip(s), \$2,000; assistant minority whip, \$1,000; assistant minority caucus chair(s), \$1,000; agriculture committee chair, \$1,000; natural resources committee chair, \$1,000; public policy committee chair, \$1,000; corrections and criminal law committee chair, \$1,000; civil law committee chair, \$1,000; education and career development chair, \$1,000; elections committee chair, \$1,000; environmental affairs committee

chair, \$1,000; family and children services committee chair, \$1,000; pensions and labor committee chair, \$1,000; health and provider services committee chair, \$1,000; homeland security and transportation committee chair, \$1,000; veterans affairs and the military committee chair, \$1,000; insurance and financial institutions committee chair, \$1,000; judiciary committee chair, \$1,000; local government committee chair, \$1,000; utilities committee chair, \$1,000; commerce and technology committee chair, \$1,000; appointments and claims committee chair, \$1,000; rules and legislative procedure committee chair, \$1,000; and ethics committee chair, \$1,000. If an officer fills more than one (1) leadership position, the officer shall be paid for the higher paid position.

Officers of the house of representatives are entitled to the following amounts annually in addition to the subsistence allowance: speaker of the house, \$7,000; speaker pro tempore, \$5,000; deputy speaker pro tempore, \$2,000; majority floor leader, \$5,500; majority caucus chair, \$5,500; majority whip, \$4,000; assistant majority floor leader(s), \$3,500; assistant majority caucus chair(s), \$2,000; assistant majority whip(s), \$2,000; ways and means committee chair, \$5,500; ways and means committee vice chair, \$4,000; ways and means k-12 subcommittee chair, \$1,500; ways and means higher education subcommittee chair, \$1,500; ways and means budget subcommittee chair, \$3,000; ways and means health and human services subcommittee chair, \$1,500; ways and means local government subcommittee chair, \$1,500; minority leader, \$6,000; minority floor leader, \$4,500; minority caucus chair, \$4,500; minority whip, \$3,000; assistant minority leader(s), \$1,500; assistant minority floor leader(s), \$1,500; assistant minority caucus chair(s), \$1,500; assistant minority whip(s), \$1,500; ways and means committee ranking minority member, \$3,500; agriculture and rural development committee chair, \$1,000; commerce, small business, and economic development committee chair, \$1,000; courts and criminal code committee chair, \$1,000; education committee chair, \$1,000; elections and apportionment committee chair, \$1,000; employment, labor, and pensions committee chair, \$1,000; environmental affairs committee chair, \$1,000; statutory committee on legislative ethics committee chair, \$1,000; family, children, and human affairs committee chair, \$1,000; financial institutions committee chair, \$1,000; insurance committee chair, \$1,000; government and regulatory reform committee chair, \$1,000; judiciary committee chair, \$1,000; local government committee chair, \$1,000; natural resources committee chair, \$1,000; public health committee chair, \$1,000; public policy committee chair, \$1,000; roads and transportation committee chair, \$1,000; rules and legislative procedures committee chair, \$1,000; utilities, energy and telecommunications committee chair, \$1,000; and veterans affairs and public safety committee chair, \$1,000. If an officer fills more than one (1) leadership position, the officer may be paid for each of the paid positions.

If the senate or house of representatives eliminates a committee or officer referenced in this SECTION and replaces the committee or officer with a new committee or position, the above appropriations for subsistence shall be used to pay for the new committee or officer. However, this does not permit any additional amounts to be paid under this SECTION for a replacement committee or officer than would have been spent for the eliminated committee or officer. If the senate or house of representatives creates a new, additional committee or officer, or assigns additional duties to an existing officer, the above appropriations for subsistence shall be used to pay for the new committee or officer, or to adjust the annual payments made to the existing officer, in amounts determined by the legislative council.

If the funds appropriated for legislators' subsistence are insufficient to pay all the subsistence incurred, there are hereby appropriated such further sums as may be necessary to pay such subsistence.

FOR THE LEGISLATIVE COUNCIL AND THE LEGISLATIVE SERVICES AGENCY

Total Operating Expense	19,603,227	20,759,416
LEGISLATOR AND LAY MEMBER TRAVEL		
Total Operating Expense	700,000	700,000

Included in the above appropriations for the legislative council and legislative services agency expenses are funds for usual and customary expenses associated with legislative services.

If the funds above appropriated for the legislative council and the legislative services agency and for legislator and lay member travel are insufficient to pay all the necessary expenses incurred, there are hereby appropriated such further sums as may be necessary to pay those expenses.

Any person other than a member of the general assembly who is appointed by the governor, speaker of the house, president or president pro tempore of the senate, house or senate minority floor leader, or legislative council to serve on any research, study, or survey committee or commission is entitled, when authorized by the legislative council, to a per diem instead of subsistence of \$75 per day during the biennium. In addition to the per diem, such a person is entitled to mileage reimbursement, at the rate specified for members of the general assembly, for each mile necessarily traveled from the person's usual place of residence to the state capitol or other in-state site of the committee, commission, or conference. However, reimbursement for any out-of-state travel expenses claimed by lay members serving on research, study, or survey committees or commissions under the jurisdiction of the legislative council shall be based on SECTION 14 of this act, until the legislative council applies those travel policies and procedures that govern legislators and their staffs to such lay members as authorized elsewhere in this SECTION. The allowance and reimbursement permitted in this paragraph shall be paid from the legislative council appropriations for legislative and lay member travel unless otherwise provided for by a specific appropriation.

Included in the above appropriations for the legislative council and legislative services agency are funds for the printing and distribution of documents published by the legislative council, including journals, bills, resolutions, enrolled documents, the acts of the first and second regular sessions of the 123rd general assembly, the supplements to the Indiana Code for the biennium and the publication of the Indiana Administrative Code and the Indiana Register. Upon completion of the distribution of the Acts and the supplements to the Indiana Code, as provided in IC 2-6-1.5, remaining copies may be sold at a price or prices periodically determined by the legislative council. If the above appropriations for the printing and distribution of documents published by the legislative council are insufficient to pay all of the necessary expenses incurred, there are hereby appropriated such sums as may be necessary to pay such expenses.

1 TECHNOLOGY INFRASTRUCTURE, SOFTWARE, AND SERVICES

2 Total Operating Expense	4,117,323	5,789,168
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3

4 If the above appropriations for technology infrastructure, software, and services
5 are insufficient to pay all of the necessary expenses incurred, there are hereby
6 appropriated such sums as may be necessary to pay such expenses, including state video
7 streaming services and legislative closed captioning services. The above appropriations
8 or any part thereof remaining unexpended and unencumbered at the close of any fiscal
9 year remain available for expenditure until the earlier of June 30, 2027, or the purposes
10 for which the appropriations were made are accomplished or abandoned. If any part of
11 the appropriations have not been allotted or encumbered before the expiration of the
12 biennium, the personnel subcommittee of the legislative council may determine that any
13 part of the balance of the appropriations may be reverted to the state general fund.

14

15 The legislative services agency shall charge the following fees, unless the
16 legislative council sets these or other fees at different rates:

17

18 Annual subscription to the session document service for sessions ending in
19 odd-numbered years: \$900

20

21 Annual subscription to the session document service for sessions ending in
22 even-numbered years: \$500

23

24 Per page charge for copies of legislative documents: \$0.15

25

26 NATIONAL ASSOCIATION DUES

27 Total Operating Expense	640,474	672,497
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28 RULEMAKING TRANSPARENCY PROJECT

29 Total Operating Expense	1,700,000	1,700,000
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30 Augmentation allowed.

31

32 FOR THE COMMISSION ON UNIFORM STATE LAWS

33 Total Operating Expense	87,428	87,428
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34

35 FOR THE INDIANA LOBBY REGISTRATION COMMISSION

36 Total Operating Expense	434,230	452,255
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37

38 FOR THE INDIANA PUBLIC RETIREMENT SYSTEM

39 LEGISLATORS' RETIREMENT FUND

40 Total Operating Expense	745	745
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41

42 B. JUDICIAL

43

44 FOR THE SUPREME COURT

45 Total Operating Expense	21,841,985	22,330,232
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46

47 The above appropriations include the subsistence allowance provided by IC 33-38-5-8.

48

49 LOCAL JUDGES' SALARIES

		<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	Total Operating Expense	97,008,265	99,627,132	
2	COUNTY PROSECUTORS' SALARIES			
3	Total Operating Expense	33,530,665	34,654,283	
4	SUPREME COURT TITLE IV-D			
5	Total Operating Expense	1,950,000	1,950,000	
6	TRIAL COURT OPERATIONS			
7	Total Operating Expense	746,075	746,075	
8	INDIANA COURT TECHNOLOGY			
9	Total Operating Expense	17,588,380	17,588,380	
10	INDIANA CONFERENCE FOR LEGAL EDUCATION OPPORTUNITY			
11	Total Operating Expense	778,750	778,750	
12	GUARDIAN AD LITEM			
13	Total Operating Expense	6,337,810	6,337,810	
14				
15	The Office of Judicial Administration shall use the above appropriations to administer			
16	an office of guardian ad litem and court appointed special advocate services and to			
17	provide matching funds to counties that are required to implement, in courts with			
18	juvenile jurisdiction, a guardian ad litem and court appointed special advocate			
19	program for children who are alleged to be victims of child abuse or neglect under			
20	IC 31-33. A county may use these matching funds to supplement amounts collected			
21	as fees under IC 31-40-3 to be used for the operation of guardian ad litem and			
22	court appointed special advocate programs. The county fiscal body shall appropriate			
23	adequate funds for the county to be eligible for these matching funds.			
24				
25	ADULT GUARDIANSHIP			
26	Total Operating Expense	1,500,000	1,500,000	
27				
28	The above appropriations are for the administration of the office of adult guardianship			
29	and to provide matching funds to county courts with probate jurisdiction that implement			
30	and administer programs for volunteer advocates for seniors and incapacitated adults			
31	who are appointed a guardian under IC 29. Volunteer advocates for seniors and			
32	incapacitated adults programs shall provide a match of 50% of the funds appropriated			
33	by the office of judicial administration of which up to half may be an in-kind match			
34	and the remainder must be county funds or other local county resources. Only programs			
35	certified by the supreme court are eligible for matching funds. The above appropriations			
36	include funds to maintain an adult guardianship registry to serve as a data repository			
37	for adult guardianship cases and guardians appointed by the courts.			
38				
39	CIVIL LEGAL AID			
40	Total Operating Expense	3,000,000	3,000,000	
41	SPECIAL JUDGES - COUNTY COURTS			
42	Total Operating Expense	149,000	149,000	
43				
44	If the funds appropriated above for special judges of county courts are insufficient to pay			
45	all of the necessary expenses that the state is required to pay under IC 34-35-1-4, there			
46	are hereby appropriated such further sums as may be necessary to pay these expenses.			
47				
48	COMMISSION ON RACE AND GENDER FAIRNESS			
49	Total Operating Expense	880,996	880,996	

Of the above appropriations, \$500,000 each fiscal year is for court interpreters.

INTERSTATE COMPACT FOR ADULT OFFENDERS

Total Operating Expense	236,180	236,180
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COMMISSION ON IMPROVING THE STATUS OF CHILDREN

Total Operating Expense	350,000	350,000
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PROBATION OFFICERS TRAINING

Total Operating Expense	750,000	750,000
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DRUG AND ALCOHOL PROGRAMS

Total Operating Expense	100,000	100,000
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PRE-TRIAL COMPLIANCE

Total Operating Expense	4,000,000	4,000,000
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COLLABORATIVE JUSTICE

Total Operating Expense	6,000,000	6,000,000
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The above appropriations are for the purpose of supporting problem-solving courts and other specialized courts, including veterans problem solving courts, commercial courts, and family recovery courts.

FOR THE PUBLIC DEFENDER COMMISSION

Total Operating Expense	34,073,811	34,073,811
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Public Defense Fund (IC 33-40-6)

Total Operating Expense	7,400,000	7,400,000
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The above appropriations from the public defense fund are made from the distribution authorized by IC 33-37-7-9(c) for the purpose of reimbursing counties for indigent defense services provided to a defendant. Administrative costs may be paid from the public defense fund. Any balance in the public defense fund is appropriated to the public defender commission.

FOR THE COURT OF APPEALS

Total Operating Expense	15,033,411	15,043,411
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The above appropriations include the subsistence allowance provided by IC 33-38-5-8.

FOR THE TAX COURT

Total Operating Expense	966,629	966,629
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FOR THE PUBLIC DEFENDER

Total Operating Expense	8,832,205	8,832,205
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FOR THE PUBLIC DEFENDER COUNCIL

Total Operating Expense	1,946,666	1,946,666
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AT RISK YOUTH AND FAMILIES

Total Operating Expense	500,000	500,000
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FOR THE PROSECUTING ATTORNEYS COUNCIL

Total Operating Expense	1,584,755	1,584,755
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	<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	DRUG PROSECUTION		
2	Substance Abuse Prosecution Fund (IC 33-39-8-6)		
3	Total Operating Expense	161,815	161,815
4	Augmentation allowed.		
5	HIGH TECH CRIMES UNIT PROGRAM		
6	Total Operating Expense	3,000,000	3,000,000
7	PROSECUTING ATTORNEYS TITLE IV-D		
8	Total Operating Expense	1,950,000	1,950,000
9	TITLE IV-D REIMBURSEMENT		
10	Total Operating Expense	1,952,000	1,952,000
11			
12	FOR THE INDIANA PUBLIC RETIREMENT SYSTEM		
13	JUDGES' RETIREMENT FUND		
14	Total Operating Expense	14,513,793	15,087,963
15	PROSECUTING ATTORNEYS AND PUBLIC DEFENDERS RETIREMENT FUND		
16	Total Operating Expense	16,897,795	4,514,337
17			
18	Of the above appropriation for FY 2024, an amount not to exceed \$12,500,000 shall		
19	be deposited into the prosecuting attorneys and public defenders retirement fund		
20	to fund the present value of future benefits (as determined by an actuarial cost		
21	study conducted by or on behalf of the Indiana public retirement system) for public		
22	defenders that will become members of the fund upon the effective date of a statute		
23	enacted by the 123rd General Assembly.		
24			
25	C. EXECUTIVE		
26			
27	FOR THE GOVERNOR'S OFFICE AND RESIDENCE		
28	Total Operating Expense	5,427,660	5,427,660
29	SUBSTANCE ABUSE PREVENTION, TREATMENT, AND ENFORCEMENT		
30	State Unrestricted Opioid Settlement Account (IC 4-12-16.2-5(1))		
31	Total Operating Expense	5,000,000	5,000,000
32			
33	FOR THE LIEUTENANT GOVERNOR		
34	Total Operating Expense	4,154,682	4,154,682
35			
36	FOR THE SECRETARY OF STATE		
37	ADMINISTRATION		
38	Total Operating Expense	6,083,487	6,083,487
39	ELECTION SECURITY		
40	Total Operating Expense	3,180,000	3,180,000
41	VOTER EDUCATION OUTREACH		
42	Total Operating Expense	749,972	749,972
43	VOTING SYSTEM TECHNICAL OVERSIGHT PROGRAM		
44	Total Operating Expense	749,972	749,972
45			
46	FOR THE ATTORNEY GENERAL		
47	Total Operating Expense	29,344,488	29,344,488
48	Agency Settlement Fund (IC 4-12-16-2)		
49	Personal Services	5,554,032	5,554,032

		<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	Augmentation allowed.			
2	Homeowner Protection Unit Account (IC 4-6-12-9)			
3	Personal Services	473,186	473,186	
4	Augmentation allowed.			
5	Real Estate Appraiser Investigative Fund (IC 25-34.1-8-7.5)			
6	Personal Services	50,000	50,000	
7	Augmentation allowed.			
8	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)			
9	Personal Services	818,916	818,916	
10	Augmentation allowed.			
11	Abandoned Property Fund (IC 32-34-1.5)			
12	Personal Services	2,054,730	2,054,730	
13	Augmentation allowed.			
14	MEDICAID FRAUD CONTROL UNIT			
15	Total Operating Expense	2,171,000	2,171,000	
16				
17	The above appropriation is the state's matching share of funding for the state Medicaid			
18	fraud control unit under IC 4-6-10 as prescribed by 42 U.S.C. 1396b(q). Augmentation			
19	allowed from collections.			
20				
21	CONSUMER DATA PRIVACY			
22	Total Operating Expense	500,000	500,000	
23	UNCLAIMED PROPERTY			
24	Abandoned Property Fund (IC 32-34-1.5)			
25	Total Operating Expense	7,883,908	7,883,908	
26	Augmentation allowed.			
27				
28	D. FINANCIAL MANAGEMENT			
29				
30	FOR THE STATE COMPTROLLER			
31	Total Operating Expense	8,633,335	8,633,335	
32				
33	FOR THE STATE BOARD OF ACCOUNTS			
34	Total Operating Expense	19,606,095	21,006,767	
35	EXAMINATIONS			
36	Examinations Fund (IC 5-11-4-3)			
37	Total Operating Expense	15,292,119	15,292,119	
38	Augmentation allowed.			
39				
40	FOR THE OFFICE OF MANAGEMENT AND BUDGET			
41	Total Operating Expense	974,946	974,946	
42				
43	FOR THE DISTRESSED UNIT APPEAL BOARD			
44	Total Operating Expense	4,391,987	4,391,987	
45				
46	FOR THE MANAGEMENT PERFORMANCE HUB			
47	Total Operating Expense	9,056,905	9,815,800	
48				
49	FOR THE STATE BUDGET AGENCY			

		<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	Total Operating Expense	4,869,265	4,869,265	
2	STATE AGENCY CONTINGENCY FUND			
3	Total Operating Expense	33,000,000	66,000,000	
4	State Agency Contingency Fund (IC 4-12-17-1)			
5	Total Operating Expense	1	1	
6	Augmentation allowed.			
7				
8	The above appropriations shall be allotted in the amount requested by the judicial			
9	branch, the legislative branch, and statewide elected officials by the budget agency.			
10	The above appropriations may be allotted to departments, institutions, and all state			
11	agencies by the budget agency with the approval of the governor.			
12				
13	OUTSIDE ACTS			
14	Total Operating Expense	1	1	
15	Augmentation allowed.			
16				
17	STATE BUDGET COMMITTEE			
18	Total Operating Expense	96,312	96,312	
19	Augmentation allowed.			
20				
21	Notwithstanding IC 4-12-1-11(b), the salary per diem of the legislative members			
22	of the budget committee is equal to one hundred fifty percent (150%) of the legislative			
23	business per diem allowance.			
24				
25	CHARTER SCHOOL CAPITAL GRANTS			
26	Total Operating Expense	20,000,000	0	
27	REGIONAL MENTAL HEALTH FACILITY GRANTS			
28	Total Operating Expense	10,000,000	0	
29				
30	The above appropriation shall be awarded to counties that commit to providing mental			
31	health services for incarcerated individuals who have been determined by a court			
32	of competent jurisdiction to be in need of mental health treatment. Grant awards			
33	may only be used to construct new facilities or renovate existing county facilities.			
34	Grant awards may not be used for the operational costs of a new or existing county			
35	facility. In order to be eligible to receive a grant award, the county must submit			
36	an application to the state budget agency and the division of mental health and			
37	addiction that demonstrates that the county has agreed to provide mental health			
38	services to a multi-county district and that the grant award will not exceed twenty-five			
39	percent (25%) of the cost of constructing a new facility or renovating an existing			
40	facility. The state budget agency and division of mental health and addiction may			
41	award grants after budget committee review.			
42				
43	THIRTEENTH CHECKS			
44	Total Operating Expense	4,300,000	4,400,000	
45				
46	The above appropriations shall be used to fund the state's share of an additional			
47	\$50 for each thirteenth check provided to retired members of the public employees'			
48	retirement fund, the teachers' retirement fund, and the state excise police, gaming			
49	agent, gaming control officer, and conservation enforcement officers' retirement			

plan in 2024 and 2025. Each fiscal year, the budget agency shall transfer to the Indiana public retirement system the amounts determined necessary to increase each thirteenth check by \$50 in accordance with a statute or statutes enacted for this purpose by the 123rd General Assembly.

FOR THE INDIANA PUBLIC RETIREMENT SYSTEM

PUBLIC SAFETY PENSION

Total Operating Expense	152,500,000	152,500,000
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Augmentation allowed.

LOCAL PENSION REPORT

Total Operating Expense	30,000	30,000
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FOR THE TREASURER OF STATE

Total Operating Expense	2,079,463	2,080,057
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ABLE AUTHORITY (IC 12-11-14)

Total Operating Expense	337,647	375,635
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INDIANA EDUCATION SCHOLARSHIP ACCOUNT PROGRAM (IC 20-51.4)

Total Operating Expense	10,000,000	10,000,000
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INDIANA EDUCATION SCHOLARSHIP ACCOUNT ADMINISTRATION (IC 20-51.4-4-3.5)

Total Operating Expense	1,500,000	1,500,000
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E. TAX ADMINISTRATION

FOR THE DEPARTMENT OF REVENUE

COLLECTION AND ADMINISTRATION

Total Operating Expense	80,914,450	80,914,450
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With the approval of the governor and the budget agency, the department shall annually reimburse the general fund for expenses incurred in support of the collection of dedicated fund revenue according to the department's cost allocation plan.

With the approval of the governor and the budget agency, the above appropriations may be augmented to an amount not exceeding in total, together with the above specific amounts, one and one-tenth percent (1.1%) of the amount of money collected by the department from taxes and fees.

OUTSIDE COLLECTIONS

Total Operating Expense	4,585,887	4,585,887
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With the approval of the governor and the budget agency, the above appropriations may be augmented to an amount not exceeding in total, together with the above specific amounts, one and one-tenth percent (1.1%) of the amount of money collected by the department from taxes and fees.

MOTOR CARRIER REGULATION

Motor Carrier Regulation Fund (IC 8-2.1-23)

Total Operating Expense	10,029,579	10,029,579
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Augmentation allowed.

		<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	FOR THE INDIANA GAMING COMMISSION			
2	State Gaming Fund (IC 4-33-13-2)			
3	Total Operating Expense	3,086,703	3,124,001	
4	Augmentation allowed.			
5	Gaming Investigations (IC 4-33-4-18(b))			
6	Total Operating Expense	1,380,073	1,380,073	
7	Augmentation allowed.			
8				
9	The above appropriations are made from revenues accruing to the state gaming fund			
10	under IC 4-33 before any distribution is made under IC 4-33-13-5.			
11				
12	GAMING SALARY MATRIX ADJUSTMENT			
13	State Gaming Fund (IC 4-33-13-2)			
14	Total Operating Expense	518,784	518,784	
15	GAMING RESEARCH DIVISION			
16	Total Operating Expense	325,000	325,000	
17	ATHLETIC COMMISSION			
18	State Gaming Fund (IC 4-33-13-2)			
19	Total Operating Expense	15,137	16,383	
20	Augmentation allowed.			
21	Athletic Fund (IC 4-33-22-9)			
22	Total Operating Expense	55,070	55,123	
23	Augmentation allowed.			
24	FANTASY SPORTS REGULATION AND ADMINISTRATION			
25	Fantasy Sports Regulation and Administration Fund (IC 4-33-24-28)			
26	Total Operating Expense	49,990	49,990	
27	Augmentation allowed.			
28				
29	FOR THE INDIANA HORSE RACING COMMISSION			
30	Indiana Horse Racing Commission Operating Fund (IC 4-31-10-2)			
31	Total Operating Expense	3,761,624	3,795,825	
32				
33	The above appropriations are made from revenues accruing to the Indiana horse racing			
34	commission before any distribution is made under IC 4-31-9.			
35				
36	STANDARD BRED ADVISORY BOARD			
37	Indiana Horse Racing Commission Operating Fund (IC 4-31-10-2)			
38	Total Operating Expense	193,500	193,500	
39	Augmentation allowed.			
40				
41	FOR THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE			
42	Total Operating Expense	4,423,314	4,423,314	
43	Assessment Training Fund (IC 6-1.1-5.5-4.7)			
44	Total Operating Expense	1,341,280	1,341,280	
45	Augmentation allowed.			
46				
47	FOR THE INDIANA BOARD OF TAX REVIEW			
48	Total Operating Expense	1,835,276	1,835,276	
49	Assessment Training Fund (IC 6-1.1-5.5-4.7)			

		<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	Total Operating Expense	320,628	320,628	
2	Augmentation allowed.			
3				
4	F. ADMINISTRATION			
5				
6	FOR THE DEPARTMENT OF ADMINISTRATION			
7	Total Operating Expense	25,718,160	26,374,291	
8	INDIANA HISTORICAL SOCIETY BUILDING			
9	Total Operating Expense	984,966	984,966	
10				
11	The department of administration shall use the above appropriations for expenses			
12	at the Indiana Historical Society building authorized by IC 4-13-12.1-8(d).			
13				
14	MOTOR POOL ROTARY FUND			
15	Total Operating Expense	22,133,950	21,310,300	
16	Gaming Enforcement Agents (IC 4-35-4-5)			
17	Total Operating Expense	21,500	0	
18	Charity Gaming Enforcement Fund (IC 4-32.3-7-1)			
19	Total Operating Expense	42,500	91,500	
20	Fire and Building Services Fund (IC 22-12-6-1)			
21	Total Operating Expense	430,500	438,500	
22	State Highway Fund (IC 8-23-9-54)			
23	Total Operating Expense	2,906,150	3,659,200	
24	Integrated Public Safety Communications Fund (IC 5-26-4-1)			
25	Total Operating Expense	0	110,000	
26	ATC Enforcement and Administration Fund (IC 7.1-4-10-1)			
27	Total Operating Expense	525,000	540,000	
28	State Parks & Reservoirs Special Fund (IC 14-19-8-2)			
29	Total Operating Expense	1,102,000	666,400	
30	Indiana Correctional Industries Fund (IC 11-10-6-6)			
31	Total Operating Expense	223,000	197,000	
32	Motorcycle Operator Safety Education Fund (IC 9-27-7-7)			
33	Total Operating Expense	49,500	0	
34	Bureau of Motor Vehicles Commission Fund (IC 9-14-14-1)			
35	Total Operating Expense	0	42,000	
36				
37	The budget agency may transfer portions of the above dedicated fund appropriations			
38	from the department of administration back to the agency that provided the appropriation			
39	if necessary.			
40				
41	In addition to the above appropriations, the budget agency with the approval of			
42	the governor may transfer appropriations to the motor pool rotary fund established			
43	in IC 4-13-1-4 for the purchase of vehicles and related equipment.			
44				
45	FOR THE STATE PERSONNEL DEPARTMENT			
46	Total Operating Expense	4,033,364	4,036,024	
47	GOVERNOR'S FELLOWSHIP PROGRAM			
48	Total Operating Expense	338,589	338,589	
49	OFFICE OF ADMINISTRATIVE LAW PROCEEDINGS			

		<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	Total Operating Expense	1,856,820	1,768,674	
2	PCORI FEE			
3	Total Operating Expense	145,000	145,000	
4	Augmentation allowed.			
5				
6	FOR THE STATE EMPLOYEES' APPEALS COMMISSION			
7	Total Operating Expense	192,256	192,256	
8				
9	FOR THE OFFICE OF TECHNOLOGY			
10	INDIANA MAPPING DATA AND STANDARDS (GIS)			
11	Total Operating Expense	7,100,000	7,100,000	
12				
13	FOR THE INDIANA ARCHIVES AND RECORDS ADMINISTRATION			
14	Total Operating Expense	2,549,534	2,555,513	
15				
16	FOR THE OFFICE OF THE PUBLIC ACCESS COUNSELOR			
17	Total Operating Expense	356,938	357,253	
18				
19	G. OTHER			
20				
21	FOR THE OFFICE OF THE INSPECTOR GENERAL AND THE STATE ETHICS COMMISSION			
22	Total Operating Expense	1,566,836	1,572,201	
23				
24	FOR THE SECRETARY OF STATE			
25	ELECTION DIVISION			
26	Total Operating Expense	1,439,457	1,439,866	
27	VOTER LIST MAINTENANCE			
28	Total Operating Expense	2,250,000	2,250,000	
29	VOTER REGISTRATION SYSTEM			
30	Total Operating Expense	3,361,759	3,361,759	
31				
32	SECTION 4. [EFFECTIVE JULY 1, 2023]			
33				
34	PUBLIC SAFETY			
35				
36	A. CORRECTION			
37				
38	FOR THE DEPARTMENT OF CORRECTION			
39	CENTRAL OFFICE			
40	Total Operating Expense	29,883,617	28,340,824	
41	ESCAPEE COUNSEL AND TRIAL EXPENSE			
42	Total Operating Expense	199,736	199,736	
43	COUNTY JAIL MISDEMEANANT HOUSING			
44	Total Operating Expense	4,152,639	4,152,639	
45	ADULT CONTRACT BEDS			
46	Total Operating Expense	1,048,200	1,048,200	
47	STAFF DEVELOPMENT AND TRAINING			
48	Total Operating Expense	2,906,366	2,906,366	
49	PAROLE BOARD			

		<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	Total Operating Expense	950,259	950,259	
2	INFORMATION MANAGEMENT SERVICES			
3	Total Operating Expense	1,671,739	1,671,739	
4	JUVENILE TRANSITION			
5	Total Operating Expense	1,476,286	1,476,286	
6	COMMUNITY CORRECTIONS PROGRAMS			
7	Total Operating Expense	72,625,165	72,625,165	
8	HOOSIER INITIATIVE FOR RE-ENTRY (HIRE)			
9	Total Operating Expense	832,806	832,806	
10	CENTRAL EMERGENCY RESPONSE			
11	Total Operating Expense	1,469,866	1,469,866	
12	HEPATITIS C TREATMENT			
13	Total Operating Expense	24,037,000	24,037,000	
14	DRUG ABUSE PREVENTION			
15	Drug Abuse Fund (IC 11-8-2-11)			
16	Total Operating Expense	127,500	127,500	
17	Augmentation allowed.			
18	CORRECTIONAL FACILITIES CALLING SYSTEM			
19	Correctional Fac. Calling System Fund (IC 5-22-23-7)			
20	Total Operating Expense	11,000,000	11,000,000	
21	Augmentation allowed.			
22	EXONERATION			
23	Total Operating Expense	1	1	
24	Augmentation allowed.			
25				
26	The above appropriations shall be used for expenses relating to the restitution			
27	of wrongfully incarcerated persons pursuant to IC 5-2-23. The department shall			
28	collaborate with the Indiana Criminal Justice Institute to administer this program.			
29				
30	COUNTY JAIL MAINTENANCE CONTINGENCY			
31	Total Operating Expense	34,000,000	34,000,000	
32				
33	The above appropriations for the county jail maintenance contingency fund are for			
34	reimbursing sheriffs for the costs of 1) persons convicted of level 6 felonies and			
35	2) jail and parole holds.			
36				
37	Of the above appropriations, the department of correction may distribute up to \$25,300,000			
38	to sheriffs for the cost of persons convicted of level 6 felonies that are incarcerated			
39	in county jails pursuant to IC 35-38-3-3(d). The department shall adopt a formula,			
40	subject to approval by the state budget agency, that allocates this funding to sheriffs			
41	in a manner that considers previous reimbursements for persons convicted of level			
42	6 felonies and the current number of level 6 abstracts in a county jail in proportion			
43	to all county jails.			
44				
45	Of the above appropriations, the department of correction may distribute up to \$8,700,000			
46	each year to sheriffs for the costs of jail and parole holds. The department shall			
47	reimburse sheriffs up to \$40 per day for the costs of persons incarcerated in county			
48	jails that are convicted of felonies. Reimbursement shall be based on the later			
49	of: 1) the dates of incarceration when persons are incarcerated for more than five			

(5) days after the day of sentencing; or 2) the date upon which the department receives the abstract of judgment and sentencing order. All requests for reimbursement shall be in conformity with department policy. In addition to the per diem of up to \$40, the state shall reimburse the sheriffs for expenses determined by the sheriff to be medically necessary medical care to the convicted persons. If the sheriff or county receives money with respect to a convicted person (from a source other than the county), the per diem or medical expense reimbursement with respect to the convicted person shall be reduced by the amount received. A sheriff shall not be required to comply with IC 35-38-3-4(a) or transport convicted persons within five (5) days after the day of sentencing if the department of correction does not have the capacity to receive the convicted person.

FOOD, EDUCATIONAL, AND MEDICAL SERVICES

Total Operating Expense	219,325,080	225,063,624
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JUVENILE DETENTION ALTERNATIVES INITIATIVE (JDAI)

Total Operating Expense	3,052,398	3,052,398
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PAROLE DIVISION

Total Operating Expense	16,475,519	16,486,593
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HERITAGE TRAIL CORRECTIONAL FACILITY

Total Operating Expense	9,430,259	9,752,457
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SOUTH BEND COMMUNITY RE-ENTRY CENTER

Total Operating Expense	2,425,122	2,426,783
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Work Release Fund (IC 11-10-8-6.5)

Total Operating Expense	655,820	655,820
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Augmentation allowed.

INDIANA STATE PRISON

Total Operating Expense	44,868,695	44,897,937
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PENDLETON CORRECTIONAL FACILITY

Total Operating Expense	40,775,552	40,817,988
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CORRECTIONAL INDUSTRIAL FACILITY

Total Operating Expense	25,779,534	25,794,561
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INDIANA WOMEN'S PRISON

Total Operating Expense	15,520,738	15,529,596
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PUTNAMVILLE CORRECTIONAL FACILITY

Total Operating Expense	38,789,435	38,867,541
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WABASH VALLEY CORRECTIONAL FACILITY

Total Operating Expense	50,116,795	50,141,595
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BRANCHVILLE CORRECTIONAL FACILITY

Total Operating Expense	21,837,019	21,849,255
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WESTVILLE CORRECTIONAL FACILITY

Total Operating Expense	55,239,799	55,355,175
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ROCKVILLE CORRECTIONAL FACILITY FOR WOMEN

Total Operating Expense	19,917,666	19,928,973
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PLAINFIELD CORRECTIONAL FACILITY

Total Operating Expense	30,178,849	30,195,892
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RECEPTION AND DIAGNOSTIC CENTER

Total Operating Expense	18,660,189	18,670,439
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MIAMI CORRECTIONAL FACILITY

Total Operating Expense	38,154,954	38,207,805
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		<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	NEW CASTLE CORRECTIONAL FACILITY			
2	Total Operating Expense	42,958,542	44,147,221	
3	CHAIN O' LAKES CORRECTIONAL FACILITY			
4	Total Operating Expense	2,093,762	2,095,207	
5	MADISON CORRECTIONAL FACILITY			
6	Total Operating Expense	15,281,612	15,307,892	
7	EDINBURGH CORRECTIONAL FACILITY			
8	Total Operating Expense	5,206,835	5,209,888	
9	NORTH CENTRAL JUVENILE CORRECTIONAL FACILITY			
10	Total Operating Expense	14,465,238	14,473,379	
11	LAPORTE JUVENILE CORRECTIONAL FACILITY			
12	Total Operating Expense	4,962,825	4,965,672	
13	PENDLETON JUVENILE CORRECTIONAL FACILITY			
14	Total Operating Expense	20,377,883	20,390,529	
15				
16	FOR THE DEPARTMENT OF ADMINISTRATION			
17	DEPARTMENT OF CORRECTION OMBUDSMAN BUREAU			
18	Total Operating Expense	250,902	250,902	
19				
20	B. LAW ENFORCEMENT			
21				
22	FOR THE INDIANA STATE POLICE AND MOTOR CARRIER INSPECTION			
23	Total Operating Expense	160,607,701	160,607,701	
24	Motor Carrier Regulation Fund (IC 8-2.1-23)			
25	Other Operating Expense	5,684,355	5,684,355	
26	Augmentation allowed from the motor carrier regulation fund.			
27				
28	The above appropriations include funds for the state police minority recruiting program.			
29				
30	The above appropriations for the Indiana state police and motor carrier inspection			
31	include funds for the police security detail to be provided to the Indiana state fair			
32	board. However, amounts actually expended to provide security for the Indiana state			
33	fair board as determined by the budget agency shall be reimbursed by the Indiana			
34	state fair board to the state general fund.			
35				
36	ISP SALARY MATRIX ADJUSTMENT			
37	Total Operating Expense	36,928,376	36,928,376	
38				
39	The above appropriations are for adjustments to the ISP, motor carrier services,			
40	and capitol police salary matrices.			
41				
42	ISP OPEB CONTRIBUTION			
43	Total Operating Expense	6,006,409	6,006,409	
44	INTERNET CRIMES AGAINST CHILDREN			
45	Total Operating Expense	1,000,000	1,000,000	
46	INDIANA INTELLIGENCE FUSION CENTER			
47	Total Operating Expense	1,305,529	1,305,529	
48	FORENSIC AND HEALTH SCIENCES LABORATORIES			
49	Total Operating Expense	14,899,242	14,899,242	

	<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
Motor Carrier Regulation Fund (IC 8-2.1-23)			
Other Operating Expense	1,320,708	1,320,708	
Augmentation allowed from the motor carrier regulation fund.			
ENFORCEMENT AID			
Total Operating Expense	59,791	59,791	
<p>The above appropriations for enforcement aid are to meet unforeseen emergencies of a confidential nature. They are to be expended under the direction of the superintendent and to be accounted for solely on the superintendent's authority.</p>			
RETIREMENT PENSION FUND			
Total Operating Expense	37,628,220	37,628,220	
<p>The above appropriations shall be paid into the state police pension fund provided for in IC 10-12-2 in twelve (12) equal installments on or before July 30 and on or before the 30th of each succeeding month thereafter.</p>			
<p>If the amount actually required under IC 10-12-2 is greater than the above appropriations, the above appropriations may be augmented from the general fund with the approval of the governor and the budget agency.</p>			
BENEFIT TRUST FUND			
Total Operating Expense	6,000,000	6,000,000	
<p>All benefits to members shall be paid by warrant drawn on the treasurer of state by the state comptroller on the basis of claims filed and approved by the trustees of the state police pension and benefit funds created by IC 10-12-2.</p>			
<p>If the amount actually required under IC 10-12-2 is greater than the above appropriations, the above appropriations may be augmented from the general fund with the approval of the governor and the budget agency.</p>			
PRE-1987 RETIREMENT			
Total Operating Expense	5,450,000	5,450,000	
<p>If the amount actually required under IC 10-12-5 is greater than the above appropriations, then, with the approval of the governor and the budget agency, the above appropriations may be augmented from the general fund.</p>			
ACCIDENT REPORTING			
Accident Report Account (IC 9-26-9-3)			
Total Operating Expense	4,122	4,122	
Augmentation allowed.			
DRUG INTERDICTION			
Drug Interdiction Fund (IC 10-11-7)			
Total Operating Expense	202,249	202,249	
Augmentation allowed.			
DNA SAMPLE PROCESSING			

		<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	DNA Sample Processing Fund (IC 10-13-6-9.5)			
2	Total Operating Expense	1,789,875	1,789,875	
3	Augmentation allowed.			
4				
5	FOR THE INTEGRATED PUBLIC SAFETY COMMISSION			
6	Integrated Public Safety Communications Fund (IC 5-26-4-1)			
7	Total Operating Expense	14,855,548	14,912,849	
8	Augmentation allowed.			
9				
10	FOR THE ADJUTANT GENERAL			
11	Total Operating Expense	10,183,839	10,183,839	
12	CAMP ATTERBURY MUSCATATUCK CENTER FOR COMPLEX OPERATIONS			
13	Total Operating Expense	561,396	561,396	
14	MUTC - MUSCATATUCK URBAN TRAINING CENTER			
15	Total Operating Expense	1,248,002	1,248,002	
16	HOOSIER YOUTH CHALLENGE ACADEMY			
17	Total Operating Expense	2,524,593	2,524,593	
18	GOVERNOR'S CIVIL AND MILITARY CONTINGENCY FUND			
19	Total Operating Expense	250,000	250,000	
20				
21	The above appropriations for the governor's civil and military contingency fund			
22	are made under IC 10-16-11-1.			
23				
24	FOR THE CRIMINAL JUSTICE INSTITUTE			
25	Total Operating Expense	3,295,028	3,295,028	
26	Violent Crime Victims Compensation Fund (IC 5-2-6.1-40)			
27	Total Operating Expense	10,000	10,000	
28	Augmentation allowed.			
29	Victim and Witness Assistance Fund (IC 5-2-6-14)			
30	Total Operating Expense	50,000	50,000	
31	Augmentation allowed.			
32	State Drug Free Communities Fund (IC 5-2-10-2)			
33	Total Operating Expense	50,000	50,000	
34	Augmentation allowed.			
35				
36	DRUG ENFORCEMENT MATCH			
37	Total Operating Expense	250,000	250,000	
38				
39	To facilitate the duties of the Indiana criminal justice institute as outlined in IC			
40	5-2-6-3, the above appropriations are not subject to the provisions of IC 4-9.1-1-7			
41	when used to support other state agencies through the awarding of state match dollars.			
42				
43	VICTIM AND WITNESS ASSISTANCE			
44	Victim and Witness Assistance Fund (IC 5-2-6-14)			
45	Total Operating Expense	381,833	381,833	
46	Augmentation allowed.			
47	ALCOHOL AND DRUG COUNTERMEASURES			
48	Alcohol and Drug Countermeasures Fund (IC 9-27-2-11)			
49	Total Operating Expense	335,000	335,000	

	FY 2023-2024 Appropriation	FY 2024-2025 Appropriation	Biennial Appropriation
1	Augmentation allowed.		
2	STATE DRUG FREE COMMUNITIES		
3	State Drug Free Communities Fund (IC 5-2-10-2)		
4	Total Operating Expense	362,845	362,845
5	Augmentation allowed.		
6	INDIANA LOCAL LAW ENFORCEMENT TRAINING DISTRIBUTION		
7	Total Operating Expense	5,000,000	5,000,000
8			
9	The above appropriations are for the purpose of providing distributions to city,		
10	town, and county law enforcement agencies to conduct law enforcement training, including		
11	the purchase of supplies and training materials. A distribution to a law enforcement		
12	agency in a fiscal year may not exceed the amount that the law enforcement agency		
13	received from fees collected pursuant to IC 35-47-2-3 in calendar year 2020.		
14			
15	OFFICE OF TRAFFIC SAFETY		
16	Total Operating Expense	707,633	707,633
17			
18	The above appropriations for the office of traffic safety may be used as the state		
19	match requirement for this program according to the current highway safety plan		
20	approved by the governor and the budget agency.		
21			
22	SEXUAL ASSAULT VICTIMS' ASSISTANCE		
23	Total Operating Expense	4,000,000	4,000,000
24	VICTIMS OF VIOLENT CRIME ADMINISTRATION		
25	Total Operating Expense	3,708,133	3,708,133
26	Violent Crime Victims Compensation Fund (IC 5-2-6.1-40)		
27	Total Operating Expense	3,325,844	3,325,844
28	Augmentation allowed from the violent crime victims compensation fund.		
29			
30	If the above appropriations are insufficient to pay eligible claims, the budget		
31	agency may augment the above appropriations from the general fund.		
32			
33	DOMESTIC VIOLENCE PREVENTION AND TREATMENT		
34	Total Operating Expense	5,000,000	5,000,000
35	Domestic Violence Prevention and Treatment Fund (IC 5-2-6.7-4)		
36	Total Operating Expense	1,226,800	1,226,800
37	Augmentation allowed from the domestic violence prevention and treatment fund.		
38			
39	The above appropriations may not be used to construct a new domestic violence shelter		
40	but may be used to repair existing shelters.		
41			
42	JUVENILE DIVERSION GRANT PROGRAM		
43	Total Operating Expense	5,000,000	5,000,000
44	JUVENILE COMMUNITY ALTERNATIVES PROGRAM		
45	Total Operating Expense	5,000,000	5,000,000
46	JUVENILE BEHAVIORAL HEALTH COMPETITIVE PILOT PROGRAM		
47	Total Operating Expense	20,000,000	20,000,000
48			
49	FOR THE DEPARTMENT OF TOXICOLOGY		

	<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	Total Operating Expense	2,760,026	2,760,026
2			
3	BREATH TEST TRAINING AND CERTIFICATION		
4	Breath Test Training and Certification Fund (IC 10-20-2-9)		
5	Total Operating Expense	355,000	355,000
6	Augmentation allowed from the Breath Test Training and Certification Fund.		
7			
8	FOR THE CORONERS TRAINING BOARD		
9	Coroners Training and Continuing Education Fund (IC 4-23-6.5-8)		
10	Total Operating Expense	475,000	475,000
11	Augmentation allowed.		
12			
13	The department of health shall administer the coroners training and continuing education		
14	fund.		
15			
16	FOR THE LAW ENFORCEMENT TRAINING ACADEMY		
17	Total Operating Expense	4,561,018	4,561,018
18	Law Enforcement Academy Fund (IC 5-2-1-13)		
19	Total Operating Expense	2,938,086	2,938,086
20	Augmentation allowed from the Law Enforcement Academy Fund.		
21			
22	C. REGULATORY AND LICENSING		
23			
24	FOR THE BUREAU OF MOTOR VEHICLES		
25	Total Operating Expense	30,409,772	30,825,556
26	STATE MOTOR VEHICLE TECHNOLOGY		
27	State Motor Vehicle Technology Fund (IC 9-14-14-3)		
28	Total Operating Expense	6,850,000	6,850,000
29	Augmentation allowed.		
30	Bureau of Motor Vehicles Commission Fund (IC 9-14-14-1)		
31	Total Operating Expense	11,112,300	11,241,800
32	Augmentation allowed.		
33	MOTORCYCLE OPERATOR SAFETY		
34	Motorcycle Operator Safety Education Fund (IC 9-27-7-7)		
35	Total Operating Expense	1,705,022	1,705,222
36	Augmentation allowed.		
37	LICENSE BRANCHES		
38	Bureau of Motor Vehicles Commission Fund (IC 9-14-14-1)		
39	Total Operating Expense	133,975,381	135,819,542
40	Augmentation allowed.		
41			
42	FOR THE DEPARTMENT OF LABOR		
43	Total Operating Expense	917,250	917,250
44	BUREAU OF MINES AND SAFETY		
45	Total Operating Expense	190,604	190,604
46	QUALITY, METRICS, AND STATISTICS (M.I.S.)		
47	Total Operating Expense	151,682	151,682
48	OCCUPATIONAL SAFETY AND HEALTH		
49	Total Operating Expense	3,367,616	3,367,616

The above appropriations for occupational safety and health and M.I.S. research and statistics reflect only the general fund portion of the total program costs of the Indiana occupational safety and health plan as approved by the U.S. Department of Labor. It is the intent of the general assembly that the Indiana department of labor apply to the federal government for the federal share of the total program costs.

EMPLOYMENT OF YOUTH

Labor Education and Youth Employment Fund (IC 22-2-18.1-32)

Total Operating Expense	541,908	541,908
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Augmentation allowed.

INSAFE

Special Fund for Safety and Health Consultation Services (IC 22-8-1.1-48)

Total Operating Expense	380,873	380,873
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Augmentation allowed.

FOR THE DEPARTMENT OF INSURANCE

Department of Insurance Fund (IC 27-1-3-28)

Total Operating Expense	9,747,376	9,747,376
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Augmentation allowed.

ALL PAYER CLAIMS DATABASE

Department of Insurance Fund (IC 27-1-3-28)

Total Operating Expense	5,512,442	4,512,442
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Augmentation allowed.

BAIL BOND DIVISION

Bail Bond Enforcement and Administration Fund (IC 27-10-5-1)

Total Operating Expense	81,880	81,880
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Augmentation allowed.

PATIENT'S COMPENSATION AUTHORITY

Patient's Compensation Fund (IC 34-18-6-1)

Total Operating Expense	4,216,705	4,216,705
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Augmentation allowed.

POLITICAL SUBDIVISION RISK MANAGEMENT

Political Subdivision Risk Management Fund (IC 27-1-29-10)

Other Operating Expense	133,108	133,108
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Augmentation allowed.

MINE SUBSIDENCE INSURANCE

Mine Subsidence Insurance Fund (IC 27-7-9-7)

Total Operating Expense	2,400,000	2,400,000
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Augmentation allowed.

TITLE INSURANCE ENFORCEMENT OPERATING

Title Insurance Enforcement Fund (IC 27-7-3.6-1)

Total Operating Expense	941,121	941,121
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Augmentation allowed.

FOR THE ALCOHOL AND TOBACCO COMMISSION

Enforcement and Administration Fund (IC 7.1-4-10-1)

Total Operating Expense	14,251,067	14,543,329
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Augmentation allowed.

The above appropriations include \$500,000 each fiscal year for the purchase and maintenance of excise officer body cameras.

YOUTH TOBACCO EDUCATION AND ENFORCEMENT

Richard D. Doyle Youth Tobacco Education and Enforcement Fund (IC 7.1-6-2-6)

Total Operating Expense	72,849	72,849
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Augmentation allowed.

ATC SALARY MATRIX ADJUSTMENT

Enforcement and Administration Fund (IC 7.1-4-10-1)

Total Operating Expense	2,940,000	2,940,000
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The above appropriations are for an adjustment to the ATC salary matrix.

ATC OPEB CONTRIBUTION

Enforcement and Administration Fund (IC 7.1-4-10-1)

Total Operating Expense	658,617	658,617
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Augmentation allowed.

FOR THE DEPARTMENT OF FINANCIAL INSTITUTIONS

Financial Institutions Fund (IC 28-11-2-9)

Total Operating Expense	12,476,782	12,472,649
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Augmentation allowed.

FOR THE PROFESSIONAL LICENSING AGENCY

Total Operating Expense	9,605,261	10,332,727
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CONTROLLED SUBSTANCES DATA FUND (INSPECT)

Controlled Substances Data Fund (IC 25-26-24-23)

Total Operating Expense	1,459,572	1,459,572
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Augmentation allowed.

PRENEED CONSUMER PROTECTION

Preneed Consumer Protection Fund (IC 30-2-13-28)

Total Operating Expense	67,000	67,000
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Augmentation allowed.

BOARD OF FUNERAL AND CEMETERY SERVICE

Funeral Service Education Fund (IC 25-15-9-13)

Total Operating Expense	250	250
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Augmentation allowed.

DENTAL PROFESSION INVESTIGATION

Dental Compliance Fund (IC 25-14-1-3.7)

Total Operating Expense	175,014	175,014
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Augmentation allowed.

PHYSICIAN INVESTIGATION

Physician Compliance Fund (IC 25-22.5-2-8)

Total Operating Expense	7,586	7,586
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Augmentation allowed.

FOR THE CIVIL RIGHTS COMMISSION

Total Operating Expense	2,374,855	2,375,745
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The above appropriations for the Indiana civil rights commission reflect only the general fund portion of the total program costs for the processing of employment and housing discrimination complaints. It is the intent of the general assembly that the commission shall apply to the federal government for funding based upon the processing of employment and housing discrimination complaints.

COMMISSION FOR WOMEN		
Total Operating Expense	113,601	113,601
COMMISSION ON THE SOCIAL STATUS OF BLACK MALES		
Total Operating Expense	135,431	135,431
NATIVE AMERICAN INDIAN AFFAIRS COMMISSION		
Total Operating Expense	109,378	109,378
COMMISSION ON HISPANIC/LATINO AFFAIRS		
Total Operating Expense	120,268	120,268
DR. MARTIN LUTHER KING JR. HOLIDAY COMMISSION		
Total Operating Expense	50,000	50,000
FOR THE UTILITY CONSUMER COUNSELOR		
Public Utility Fund (IC 8-1-6-1)		
Total Operating Expense	8,381,408	8,389,807
Augmentation allowed.		
EXPERT WITNESS FEES AND AUDIT		
Public Utility Fund (IC 8-1-6-1)		
Total Operating Expense	787,998	787,998
Augmentation allowed.		
FOR THE UTILITY REGULATORY COMMISSION		
Public Utility Fund (IC 8-1-6-1)		
Total Operating Expense	11,648,621	11,647,441
Augmentation allowed.		
FOR THE WORKER'S COMPENSATION BOARD		
Total Operating Expense	2,139,488	2,145,329
Worker's Compensation Supplemental Administrative Fund (IC 22-3-5-6)		
Total Operating Expense	409,155	409,155
Augmentation allowed from the worker's compensation supplemental administrative fund.		
FOR THE STATE BOARD OF ANIMAL HEALTH		
Total Operating Expense	6,838,582	6,888,952
INDEMNITY		
Total Operating Expense	42,500	42,500
Augmentation allowed.		
MEAT & POULTRY		
Total Operating Expense	2,463,215	2,485,974
CAPTIVE CERVIDAE PROGRAMS		
Captive Cervidae Programs Fund (IC 15-17-14.7-16)		
Total Operating Expense	47,000	47,000

	<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	Augmentation allowed.		
2			
3	FOR THE DEPARTMENT OF HOMELAND SECURITY		
4	Total Operating Expense	3,120,181	3,120,181
5	Fire and Building Services Fund (IC 22-12-6-1)		
6	Total Operating Expense	17,794,774	17,914,929
7	Augmentation allowed.		
8	REGIONAL PUBLIC SAFETY TRAINING		
9	Total Operating Expense	9,086,185	9,086,185
10	MOBILE INTEGRATION HEALTHCARE GRANTS		
11	Total Operating Expense	500,000	500,000
12	PFAS BIOMONITORING PILOT PROGRAM		
13	Total Operating Expense	200,000	0
14	RADIOLOGICAL HEALTH		
15	Total Operating Expense	74,145	74,145
16	INDIANA SECURED SCHOOL SAFETY		
17	Total Operating Expense	24,600,000	24,600,000
18	Indiana Secured School Fund (IC 10-21-1-2)		
19	Total Operating Expense	400,000	400,000
20	Augmentation allowed from the Indiana Secured School Fund.		
21			
22	Of the above appropriations, the department shall make \$400,000 available each fiscal		
23	year to provide grants to school corporations, charter schools, and accredited nonpublic		
24	schools for bullying prevention programs.		
25			
26	Of the above appropriations, the department shall make \$1,000,000 available each		
27	fiscal year to provide grants to school corporations, charter schools, and accredited		
28	nonpublic schools to implement a student and parent support services plan.		
29			
30	Of the above appropriations, the department shall make \$700,000 available each		
31	fiscal year to accredited nonpublic schools that apply for grants for the purchase		
32	of security equipment or other security upgrades. The department shall prioritize		
33	grants to nonpublic schools that demonstrate a heightened risk of security threats.		
34			
35	EMERGENCY MANAGEMENT CONTINGENCY FUND		
36	Total Operating Expense	97,288	97,288
37	Augmentation allowed.		
38			
39	The above appropriations for the emergency management contingency fund are made		
40	under IC 10-14-3-28. The state budget agency shall report any augmentations of the		
41	emergency management contingency fund to the state budget committee no more than		
42	60 days after the augmentation is made.		
43			
44	PUBLIC ASSISTANCE GRANT PROGRAM		
45	Total Operating Expense	1	1
46	Augmentation allowed.		
47	INDIANA EMERGENCY RESPONSE COMMISSION		
48	Total Operating Expense	57,152	57,152
49	Local Emergency Planning and Right to Know Fund (IC 13-25-2-10.5)		

	<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	Total Operating Expense	74,413	74,413
2	Augmentation allowed.		
3	STATE DISASTER RELIEF		
4	State Disaster Relief Fund (IC 10-14-4-5)		
5	Total Operating Expense	149,784	149,784
6	Augmentation allowed.		
7	FIRE PREVENTION AND PUBLIC SAFETY		
8	Fire Prevention and Public Safety Fund (IC 22-14-7-27)		
9	Total Operating Expense	32,000	32,000
10	Augmentation allowed.		
11	STATEWIDE FIRE AND BUILDING SAFETY EDUCATION		
12	Statewide Fire and Building Safety Education Fund (IC 22-12-6-3)		
13	Total Operating Expense	120,959	120,959
14	Augmentation allowed.		
15	EMERGENCY MEDICAL SERVICES (EMS) READINESS		
16	Total Operating Expense	6,450,000	8,200,000
17			
18	The above appropriations shall be used to improve the readiness and sustainability		
19	of emergency medical services. Eligible uses of the funding include the following:		
20	(1) To fund initiatives that address EMS recruitment, training, retention, and other		
21	workforce challenges;		
22	(2) To fund mobile integrated healthcare programs;		
23	(3) To improve EMS availability for interfacility transfers;		
24	(4) To reduce the financial burden on EMS provider organizations or EMS training		
25	institutions to purchase EMS equipment;		
26	(5) To conduct a feasibility analysis regarding how computer aided dispatch		
27	systems used by public safety answering points in Indiana can be interoperable		
28	with the intent to facilitate the closest and most appropriate EMS response; and		
29	(6) To fund technology and data connectivity for computer aided dispatch		
30	systems used by public safety answering points in Indiana to be interoperable to		
31	facilitate the closest and most appropriate EMS response.		
32			
33	The department may use any portion of the above appropriations to award grants.		
34			
35	SECTION 5. [EFFECTIVE JULY 1, 2023]		
36			
37	CONSERVATION AND ENVIRONMENT		
38			
39	A. NATURAL RESOURCES		
40			
41	FOR THE DEPARTMENT OF NATURAL RESOURCES - ADMINISTRATION		
42	Total Operating Expense	13,176,511	13,176,511
43	OPEB TRUST FUND - DNR		
44	Total Operating Expense	2,454,372	2,454,372
45	ENTOMOLOGY AND PLANT PATHOLOGY		
46	Total Operating Expense	1,018,158	1,018,158
47	Entomology and Plant Pathology Fund (IC 14-24-10-3)		
48	Total Operating Expense	302,415	302,415
49	DNR ENGINEERING DIVISION		

		<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	Total Operating Expense	2,343,059	2,343,059	
2	DIVISION OF HISTORIC PRESERVATION AND ARCHAEOLOGY			
3	Total Operating Expense	1,093,517	1,093,517	
4	NATURE PRESERVES DIVISION			
5	Total Operating Expense	553,378	553,378	
6	WATER DIVISION			
7	Total Operating Expense	5,756,144	5,756,144	
8				
9	All revenues accruing from state and local units of government and from private			
10	utilities and industrial concerns as a result of water resources study projects,			
11	and as a result of topographic and other mapping projects, shall be deposited into			
12	the general fund and used for water resources studies. The above appropriations			
13	include \$200,000 each fiscal year for the monitoring of water resources.			
14				
15	DEER RESEARCH AND MANAGEMENT			
16	Deer Research and Management Fund (IC 14-22-5-2)			
17	Total Operating Expense	90,180	90,180	
18	Augmentation allowed.			
19	OIL AND GAS DIVISION			
20	Total Operating Expense	822,540	822,540	
21	Oil and Gas Fund (IC 6-8-1-27)			
22	Total Operating Expense	1,356,665	1,356,665	
23	Augmentation allowed.			
24	STATE PARKS AND RESERVOIRS			
25	Total Operating Expense	3,590,713	3,590,713	
26	State Parks and Reservoirs Special Revenue Fund (IC 14-19-8-2)			
27	Total Operating Expense	43,591,652	43,591,652	
28	Augmentation allowed from the State Parks and Reservoirs Special Revenue Fund.			
29	SNOWMOBILE FUND			
30	Off-Road Vehicle and Snowmobile Fund (IC 14-16-1-30)			
31	Total Operating Expense	78,209	78,209	
32	Augmentation allowed.			
33	DNR LAW ENFORCEMENT DIVISION			
34	Total Operating Expense	15,242,981	15,242,981	
35	Fish and Wildlife Fund (IC 14-22-3-2)			
36	Total Operating Expense	11,659,137	11,416,367	
37	Augmentation allowed from the Fish and Wildlife Fund.			
38	DNR SALARY MATRIX ADJUSTMENT			
39	Total Operating Expense	9,877,182	9,877,182	
40				
41	The above appropriations are for an adjustment to the DNR salary matrix.			
42				
43	SPORTSMEN'S BENEVOLENCE			
44	Total Operating Expense	145,500	145,500	
45	LAW ENFORCEMENT WATERCRAFT			
46	Total Operating Expense	900,000	900,000	
47	FISH AND WILDLIFE DIVISION			
48	Fish and Wildlife Fund (IC 14-22-3-2)			
49	Total Operating Expense	16,825,151	16,825,151	

	<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	Augmentation allowed.		
2	FORESTRY DIVISION		
3	Total Operating Expense	7,988,120	7,988,120
4	State Forestry Fund (IC 14-23-3-2)		
5	Total Operating Expense	3,643,741	3,643,741
6	Augmentation allowed from the State Forestry Fund.		
7			
8	In addition to any of the above appropriations for the department of natural resources,		
9	any federal funds received by the state of Indiana for the planning, acquisition,		
10	and development of approved outdoor recreation projects under the provisions of		
11	the federal Land and Water Conservation Fund Act, P.L.88-578, are appropriated for		
12	the uses and purposes for which the funds were paid to the state, and shall be distributed		
13	by the department of natural resources to state agencies and other governmental		
14	units in accordance with the provisions under which the funds were received.		
15			
16	LAKE MICHIGAN COASTAL PROGRAM MATCH		
17	Cigarette Tax Fund (IC 6-7-1-28.1)		
18	Total Operating Expense	117,313	117,313
19	Augmentation allowed.		
20	LAKE AND RIVER ENHANCEMENT		
21	Lake and River Enhancement Fund (IC 14-22-3.5-1)		
22	Total Operating Expense	2,079,013	2,079,013
23	Augmentation allowed.		
24	PRESIDENT BENJAMIN HARRISON CONSERVATION TRUST		
25	Benjamin Harrison Conservation Trust Fund (IC 14-12-2-25)		
26	Total Operating Expense	811,750	811,750
27	Augmentation allowed.		
28	INSTITUTIONAL ROAD CONSTRUCTION		
29	State Highway Fund (IC 8-23-9-54)		
30	Total Operating Expense	5,000,000	5,000,000
31			
32	Subject to approval by the Budget Director, the above appropriations for institutional		
33	road construction may be used for road and bridge construction, relocation, and		
34	other related improvement projects at state-owned properties managed by the department		
35	of natural resources.		
36			
37	B. OTHER NATURAL RESOURCES		
38			
39	FOR THE INDIANA STATE MUSEUM AND HISTORIC SITES CORPORATION		
40	Total Operating Expense	11,174,503	11,208,503
41			
42	In lieu of billing the University of Southern Indiana, the above appropriations		
43	include \$25,000 each fiscal year for the purpose of maintaining historic properties		
44	in New Harmony.		
45			
46	FOR THE WAR MEMORIALS COMMISSION		
47	Total Operating Expense	1,752,012	1,753,995
48			
49	All revenues received as rent for space in the buildings located at 777 North Meridian		

	<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	Street and 700 North Pennsylvania Street, in the city of Indianapolis, that exceed		
2	the costs of operation and maintenance of the space rented, shall be deposited into		
3	the general fund.		
4			
5	FOR THE WHITE RIVER STATE PARK DEV COMMISSION		
6	Total Operating Expense	1,041,710	1,046,630
7			
8	FOR THE MAUMEE RIVER BASIN COMMISSION		
9	Total Operating Expense	101,850	101,850
10			
11	FOR THE ST. JOSEPH RIVER BASIN COMMISSION		
12	Total Operating Expense	104,974	104,974
13			
14	FOR THE KANKAKEE RIVER BASIN COMMISSION		
15	Total Operating Expense	79,487	79,487
16			
17	C. ENVIRONMENTAL MANAGEMENT		
18			
19	FOR THE DEPARTMENT OF ENVIRONMENTAL MANAGEMENT		
20	OPERATING		
21	Total Operating Expense	28,199,894	28,948,985
22	OFFICE OF ENVIRONMENTAL RESPONSE		
23	Total Operating Expense	2,723,210	2,723,210
24	POLLUTION PREVENTION AND TECHNICAL ASSISTANCE		
25	Total Operating Expense	756,264	756,264
26	RIVERSIDE CLEAN-UP		
27	Total Operating Expense	515,611	515,611
28	STATE SOLID WASTE GRANTS MANAGEMENT		
29	State Solid Waste Management Fund (IC 13-20-22-2)		
30	Total Operating Expense	3,702,735	3,702,735
31	Augmentation allowed.		
32	RECYCLING PROMOTION AND ASSISTANCE PROGRAM		
33	Indiana Recycling Promotion and Assistance Fund (IC 4-23-5.5-14)		
34	Total Operating Expense	2,225,116	2,225,116
35	Augmentation allowed.		
36	VOLUNTARY CLEAN-UP PROGRAM		
37	Voluntary Remediation Fund (IC 13-25-5-21)		
38	Total Operating Expense	1,520,376	1,520,376
39	Augmentation allowed.		
40	TITLE V AIR PERMIT PROGRAM		
41	Title V Operating Permit Program Trust Fund (IC 13-17-8-1)		
42	Total Operating Expense	11,567,859	11,567,859
43	Augmentation allowed.		
44	WATER MANAGEMENT PERMITTING		
45	Environmental Management Permit Operation Fund (IC 13-15-11-1)		
46	Total Operating Expense	7,799,674	7,799,674
47	Augmentation allowed.		
48	SOLID WASTE MANAGEMENT PERMITTING		
49	Environmental Management Permit Operation Fund (IC 13-15-11-1)		

		<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	Total Operating Expense	4,278,656	4,278,656	
2	Augmentation allowed.			
3	CFO/CAFO INSPECTIONS			
4	Total Operating Expense	2,620,777	2,620,777	
5	HAZARDOUS WASTE MANAGEMENT PERMITTING			
6	Environmental Management Permit Operation Fund (IC 13-15-11-1)			
7	Total Operating Expense	1,221,577	1,221,577	
8	Augmentation allowed.			
9	Environmental Management Special Fund (IC 13-14-12-1)			
10	Total Operating Expense	1,500,000	1,500,000	
11	ENVIRONMENTAL MANAGEMENT SPECIAL OPERATING			
12	Environmental Management Special Fund (IC 13-14-12-1)			
13	Total Operating Expense	3,136,726	3,136,726	
14	Underground Petroleum Storage Tank Trust Fund (IC 13-23-6-1)			
15	Total Operating Expense	110,000	110,000	
16	Underground Petroleum Storage Tank Excess Liability Trust Fund (IC 13-23-7-1)			
17	Total Operating Expense	1,500,000	1,500,000	
18	ELECTRONIC WASTE			
19	Electronic Waste Fund (IC 13-20.5-2-3)			
20	Total Operating Expense	213,685	213,685	
21	Augmentation allowed.			
22	AUTO EMISSIONS TESTING PROGRAM			
23	Total Operating Expense	5,096,491	5,096,491	
24				
25	The above appropriations for auto emissions testing are the maximum amounts available			
26	for this purpose. If it becomes necessary to conduct additional tests in other locations,			
27	the above appropriations shall be prorated among all locations.			
28				
29	HAZARDOUS WASTE SITES - STATE CLEAN-UP			
30	Hazardous Substances Response Trust Fund (IC 13-25-4-1)			
31	Total Operating Expense	3,565,961	3,565,961	
32	Augmentation allowed.			
33	HAZARDOUS WASTE - NATURAL RESOURCE DAMAGES			
34	Hazardous Substances Response Trust Fund (IC 13-25-4-1)			
35	Total Operating Expense	237,215	237,215	
36	Augmentation allowed.			
37	SUPERFUND MATCH			
38	Hazardous Substances Response Trust Fund (IC 13-25-4-1)			
39	Total Operating Expense	1,500,000	1,500,000	
40	Augmentation allowed.			
41	ASBESTOS TRUST - OPERATING			
42	Asbestos Trust Fund (IC 13-17-6-3)			
43	Total Operating Expense	595,641	595,641	
44	Augmentation allowed.			
45	UNDERGROUND PETROLEUM STORAGE TANK - OPERATING			
46	Underground Petroleum Storage Tank Excess Liability Trust Fund (IC 13-23-7-1)			
47	Total Operating Expense	37,260,610	37,260,610	
48	Augmentation allowed.			
49	WASTE TIRE MANAGEMENT			

	<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	Waste Tire Management Fund (IC 13-20-13-8)		
2	Total Operating Expense	1,586,492	1,586,492
3	Augmentation allowed.		
4	CCR STATE PERMIT PROGRAM		
5	CCR State Permit Program (IC 13-19-3-3.2)		
6	Total Operating Expense	450,000	450,000
7	Augmentation allowed.		
8	VOLUNTARY COMPLIANCE		
9	Environmental Management Special Fund (IC 13-14-12-1)		
10	Total Operating Expense	604,856	604,856
11	Augmentation allowed.		
12	PETROLEUM TRUST - OPERATING		
13	Underground Petroleum Storage Tank Trust Fund (IC 13-23-6-1)		
14	Total Operating Expense	1,110,000	1,110,000
15	Augmentation allowed.		
16			
17	Notwithstanding any other law, with the approval of the governor and the budget		
18	agency, the above appropriations for hazardous waste management permitting, wetlands		
19	protection, groundwater program, underground storage tank program, air management		
20	operating, asbestos trust operating, water management, safe drinking water program,		
21	and any other appropriation eligible to be included in a performance partnership		
22	grant may be used to fund activities incorporated into a performance partnership		
23	grant between the United States Environmental Protection Agency and the department		
24	of environmental management.		
25			
26	FOR THE OFFICE OF ENVIRONMENTAL ADJUDICATION		
27	Total Operating Expense	457,626	434,626
28			
29	SECTION 6. [EFFECTIVE JULY 1, 2023]		
30			
31	ECONOMIC DEVELOPMENT		
32			
33	A. AGRICULTURE		
34			
35	FOR THE DEPARTMENT OF AGRICULTURE		
36	Total Operating Expense	2,460,276	2,460,276
37			
38	The above appropriations include \$5,000 each fiscal year to purchase plaques for		
39	the recipients of the Hoosier Homestead award.		
40			
41	DISTRIBUTIONS TO FOOD BANKS		
42	Total Operating Expense	2,000,000	2,000,000
43	CLEAN WATER INDIANA		
44	Total Operating Expense	4,000,000	4,000,000
45	Cigarette Tax Fund (IC 6-7-1-28.1)		
46	Total Operating Expense	2,519,014	2,519,014
47	SOIL CONSERVATION DIVISION		
48	Cigarette Tax Fund (IC 6-7-1-28.1)		
49	Total Operating Expense	1,629,324	1,629,324

	<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	Augmentation allowed.		
2	GRAIN BUYERS AND WAREHOUSE LICENSING		
3	Total Operating Expense	600,000	600,000
4	Grain Buyers and Warehouse Licensing Agency License Fee Fund (IC 26-3-7-6.3)		
5	Total Operating Expense	675,768	675,768
6	Augmentation allowed.		
7			
8	B. COMMERCE		
9			
10	FOR THE LIEUTENANT GOVERNOR		
11	INDIANA GROWN		
12	Total Operating Expense	250,000	250,000
13	RURAL ECONOMIC DEVELOPMENT		
14	Total Operating Expense	1,000,000	1,000,000
15	OFFICE OF COMMUNITY AND RURAL AFFAIRS		
16	Total Operating Expense	1,798,432	1,798,432
17	HISTORIC PRESERVATION GRANTS		
18	Total Operating Expense	800,000	800,000
19			
20	FOR THE INDIANA DESTINATION DEVELOPMENT CORP.		
21	Total Operating Expense	14,891,767	14,903,876
22			
23	The above appropriations include \$500,000 each fiscal year to assist the department		
24	of natural resources with marketing efforts.		
25			
26	The office may retain any advertising revenue generated by the office. Any revenue		
27	received is in addition to the above appropriations and is appropriated for the		
28	purposes of the office.		
29			
30	LINCOLN AMPHITHEATER OPERATIONS		
31	Total Operating Expense	329,240	346,610
32	VETERANS CAREER AND RELOCATION ASSISTANCE		
33	Total Operating Expense	2,000,000	2,000,000
34	STATEWIDE SPORTS AND TOURISM BID FUND		
35	Total Operating Expense	5,000,000	5,000,000
36			
37	The above appropriations for the statewide sports and tourism bid fund are pursuant		
38	to IC 5-33-6.5-8.		
39			
40	INDIANA SPORTS CORPORATION		
41	Total Operating Expense	550,000	550,000
42	FUTURE FARMERS OF AMERICA		
43	Total Operating Expense	500,000	500,000
44	GRISSOM AIR MUSEUM		
45	Total Operating Expense	75,000	75,000
46	STUDEBAKER MUSEUM		
47	Total Operating Expense	50,000	50,000
48			
49	The Studebaker Museum distribution requires a \$50,000 match.		

	<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1			
2	FOR THE OFFICE OF ENERGY DEVELOPMENT		
3	Total Operating Expense	584,121	589,501
4	GRID RESILIENCE MATCH		
5	Total Operating Expense	700,000	700,000
6			
7	FOR THE INDIANA ECONOMIC DEVELOPMENT CORPORATION		
8	ADMINISTRATIVE AND FINANCIAL SERVICES		
9	Total Operating Expense	9,528,904	9,528,904
10	Skills Enhancement Fund (IC 5-28-7-5)		
11	Total Operating Expense	180,061	180,061
12	Industrial Development Grant Fund (IC 5-28-25-4)		
13	Total Operating Expense	50,570	50,570
14	INDIANA 21ST CENTURY RESEARCH & TECHNOLOGY FUND		
15	Total Operating Expense	32,750,000	32,750,000
16	MANUFACTURING READINESS GRANTS		
17	Total Operating Expense	20,000,000	20,000,000
18	SKILLS ENHANCEMENT FUND		
19	Total Operating Expense	11,500,000	11,500,000
20	OFFICE OF SMALL BUSINESS AND ENTREPRENEURSHIP		
21	Total Operating Expense	2,300,000	2,300,000
22	INDIANA OFFICE OF DEFENSE DEVELOPMENT		
23	Total Operating Expense	823,627	823,627
24	DIRECT FLIGHTS		
25	Total Operating Expense	5,000,000	5,000,000
26	CAREER CONNECTIONS AND TALENT		
27	Total Operating Expense	674,432	674,432
28	BUSINESS PROMOTION AND INNOVATION		
29	Total Operating Expense	17,000,000	17,000,000
30			
31	The above appropriations may be used to promote business investment and encourage		
32	entrepreneurship and innovation. The corporation may use the above appropriations		
33	to advance innovation and entrepreneurship education through strategic partnerships		
34	with higher education institutions and communities, provide innovation vouchers		
35	to small Hoosier businesses, support efforts to attract amateur sporting events,		
36	including contributions to bid funds, promote and enhance the motor sports industry		
37	in Indiana, and support activities that promote international trade.		
38			
39	INDUSTRIAL DEVELOPMENT GRANT PROGRAM		
40	Total Operating Expense	4,850,000	4,850,000
41	ECONOMIC DEVELOPMENT FUND		
42	Total Operating Expense	947,344	947,344
43			
44	FOR THE HOUSING AND COMMUNITY DEVELOPMENT AUTHORITY		
45	HOUSING FIRST PROGRAM		
46	Total Operating Expense	1,000,000	1,000,000
47	HOMELESSNESS PREVENTION GRANTS		
48	Total Operating Expense	5,000,000	0
49			

The above appropriation shall be used to support programs that seek to prevent homelessness among vulnerable populations, including but not limited to foster youth and expectant mothers.

INDIANA INDIVIDUAL DEVELOPMENT ACCOUNTS

Total Operating Expense	609,945	609,945
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The housing and community development authority shall collect and report to the family and social services administration (FSSA) all data required for FSSA to meet the data collection and reporting requirements in 45 CFR Part 265.

The division of family resources shall apply all qualifying expenditures for individual development account deposits toward Indiana's maintenance of effort under the federal Temporary Assistance for Needy Families (TANF) program (45 CFR 260 et seq.).

FOR THE INDIANA FINANCE AUTHORITY

ENVIRONMENTAL REMEDIATION REVOLVING LOAN PROGRAM

Underground Petroleum Storage Tank Excess Liability Trust Fund (IC 13-23-7-1)

Total Operating Expense	4,000,000	4,000,000
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C. EMPLOYMENT SERVICES

FOR THE DEPARTMENT OF WORKFORCE DEVELOPMENT

ADMINISTRATION

Total Operating Expense	2,141,748	2,892,753
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SERVE INDIANA ADMINISTRATION

Total Operating Expense	239,560	239,560
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OFFICE OF WORK-BASED LEARNING AND APPRENTICESHIP

Total Operating Expense	255,000	255,000
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PROPRIETARY EDUCATIONAL INSTITUTIONS

Total Operating Expense	53,243	53,243
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NEXT LEVEL JOBS EMPLOYER TRAINING GRANT PROGRAM

Total Operating Expense	17,064,066	17,064,066
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INDIANA CONSTRUCTION ROUNDTABLE FOUNDATION

Total Operating Expense	1,000,000	1,000,000
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WORKFORCE READY GRANTS

Total Operating Expense	6,000,000	6,000,000
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DROPOUT PREVENTION

Total Operating Expense	8,000,000	8,000,000
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ADULT EDUCATION DISTRIBUTION

Total Operating Expense	12,985,041	12,985,041
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It is the intent of the general assembly that the above appropriations for adult education shall be the total allowable state expenditure for such program. If disbursements are anticipated to exceed the total appropriation for a state fiscal year, the department of workforce development shall reduce the distributions proportionately.

FOR THE WORKFORCE CABINET

Total Operating Expense	7,535,000	8,535,000
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		<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	Pokagon Band Tribal-State Compact Fund (IC 4-12-1-20)			
2	Total Operating Expense	3,500,000	3,500,000	
3	Augmentation allowed.			
4				
5	The above appropriations to the workforce cabinet include \$7,500,000 each fiscal			
6	year for workforce initiatives. Notwithstanding IC 4-9.1-1-7, the budget agency			
7	with the approval of the governor may transfer up to \$7,500,000 each fiscal year			
8	to other agencies to implement the workforce cabinet's recommendations.			
9				
10	WORKFORCE DIPLOMA REIMBURSEMENT PROGRAM			
11	Total Operating Expense	1,500,000	1,500,000	
12	PERKINS STATE MATCH			
13	Total Operating Expense	744,000	744,000	
14	INTERMEDIARY CAPACITY BUILDING GRANTS			
15	Total Operating Expense	5,000,000	0	
16	PROMOTED INDUSTRY CERTIFICATION EXAMS			
17	Total Operating Expense	2,000,000	2,000,000	
18				
19	The above appropriations are for the purpose of reimbursing students enrolled in			
20	school corporations, charter schools, and accredited nonpublic schools for the fees			
21	incurred for taking exams required to earn certifications on Indiana's promoted			
22	industry certification list.			
23				
24	D. OTHER ECONOMIC DEVELOPMENT			
25				
26	FOR THE INDIANA STATE FAIR BOARD			
27	Total Operating Expense	2,604,539	2,604,539	
28				
29	SECTION 7. [EFFECTIVE JULY 1, 2023]			
30				
31	TRANSPORTATION			
32				
33	FOR THE DEPARTMENT OF TRANSPORTATION			
34	RAILROAD GRADE CROSSING IMPROVEMENT			
35	Motor Vehicle Highway Account (IC 8-14-1)			
36	Total Operating Expense	1,000,000	1,000,000	
37	HIGH SPEED RAIL			
38	High Speed Rail Development Fund (IC 8-23-25)			
39	Total Operating Expense	20,000	20,000	
40	PUBLIC MASS TRANSPORTATION			
41	Total Operating Expense	45,000,000	45,000,000	
42				
43	The above appropriations for public mass transportation are to be used solely for			
44	the promotion and development of public transportation.			
45				
46	The department of transportation may distribute public mass transportation funds			
47	to an eligible grantee that provides public transportation in Indiana.			
48				
49	The state funds can be used to match federal funds available under the Federal			

Transit Act (49 U.S.C. 5301 et seq.) or local funds from a requesting grantee.

Before funds may be disbursed to a grantee, the grantee must submit its request for financial assistance to the department of transportation for approval. Allocations must be approved by the governor and the budget agency and shall be made on a reimbursement basis. Only applications for capital and operating assistance may be approved. Only those grantees that have met the reporting requirements under IC 8-23-3 are eligible for assistance under this appropriation.

AIRPORT DEVELOPMENT

Airport Development Grant Fund (IC 8-21-11)

Total Operating Expense	3,600,000	3,600,000
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Augmentation allowed.

HIGHWAY OPERATING

State Highway Fund (IC 8-23-9-54)

Total Operating Expense	429,726,386	435,051,877
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Augmentation allowed.

HIGHWAY VEHICLE AND ROAD MAINTENANCE EQUIPMENT

State Highway Fund (IC 8-23-9-54)

Other Operating Expense	34,854,424	35,936,185
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Augmentation allowed.

HIGHWAY MAINTENANCE WORK PROGRAM

State Highway Fund (IC 8-23-9-54)

Total Operating Expense	137,111,669	143,967,253
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Augmentation allowed.

The above appropriations for the highway maintenance work program may be used for:

- (1) materials for patching roadways and shoulders;
- (2) repairing and painting bridges;
- (3) installing signs and signals and painting roadways for traffic control;
- (4) mowing, herbicide application, and brush control;
- (5) drainage control;
- (6) maintenance of rest areas, public roads on properties of the department of natural resources, and driveways on the premises of all state facilities;
- (7) materials for snow and ice removal;
- (8) utility costs for roadway lighting; and
- (9) other maintenance and support activities consistent with the program.

HIGHWAY CAPITAL IMPROVEMENTS

State Highway Fund (IC 8-23-9-54)

Right-of-Way Expense	50,000,000	50,000,000
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Formal Contracts Expense	894,557,441	933,426,729
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Consulting Services Expense	100,000,000	100,000,000
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Institutional Road Construction	7,500,000	7,500,000
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Augmentation allowed for the highway capital improvements program.

The above appropriations for the capital improvements program may be used for:

- (1) bridge rehabilitation and replacement;
- (2) road construction, reconstruction, or replacement;

(3) construction, reconstruction, or replacement of travel lanes, intersections, grade separations, rest parks, and weigh stations;
 (4) relocation and modernization of existing roads;
 (5) resurfacing;
 (6) erosion and slide control;
 (7) construction and improvement of railroad grade crossings, including the use of the appropriations to match federal funds for projects;
 (8) small structure replacements;
 (9) safety and spot improvements; and
 (10) right-of-way, relocation, and engineering and consulting expenses associated with any of the above types of projects.

Subject to approval by the state budget director, the above appropriations for institutional road construction may be used for road, bridge, and parking lot construction, maintenance, and improvement projects at any state-owned property.

No appropriation from the state highway fund may be used to fund any toll road or toll bridge project except as specifically provided for under IC 8-15-2-20.

TOLL ROAD COUNTIES STATE HIGHWAY PROGRAM

Toll Road Lease Amendment Proceeds Fund (IC 8-14-14.2)

Total Operating Expense	26,000,000	6,000,000
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Augmentation allowed.

HIGHWAY PLANNING AND RESEARCH PROGRAM

State Highway Fund (IC 8-23-9-54)

Total Operating Expense	3,780,000	3,780,000
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Augmentation allowed.

STATE HIGHWAY ROAD CONSTRUCTION AND IMPROVEMENT PROGRAM

State Highway Road Construction and Improvement Fund (IC 8-14-10-5)

Lease Rental Payments Expense	70,000,000	70,000,000
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Augmentation allowed.

The above appropriations for the state highway road construction and improvement program shall be first used for payment of rentals and leases relating to projects under IC 8-14.5. If any funds remain, the funds may be used for the following purposes:

(1) road and bridge construction, reconstruction, or replacement;
 (2) construction, reconstruction, or replacement of travel lanes, intersections, and grade separations;
 (3) relocation and modernization of existing roads; and
 (4) right-of-way, relocation, and engineering and consulting expenses associated with any of the above types of projects.

CROSSROADS 2000 PROGRAM

Crossroads 2000 Fund (IC 8-14-10-9)

Lease Rental Payment Expense	29,541,652	29,627,309
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Augmentation allowed.

The above appropriations for the crossroads 2000 program shall be first used for payment of rentals and leases relating to projects under IC 8-14-10-9. If any funds

remain, the funds may be used for the following purposes:

- (1) road and bridge construction, reconstruction, or replacement;
- (2) construction, reconstruction, or replacement of travel lanes, intersections, and grade separations;
- (3) relocation and modernization of existing roads; and
- (4) right-of-way, relocation, and engineering and consulting expenses associated with any of the above types of projects.

JOINT MAJOR MOVES CONSTRUCTION

Major Moves Construction Fund (IC 8-14-14-5)

Total Operating Expense	500,000	500,000
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Augmentation allowed.

FEDERAL APPORTIONMENT

Total Federal Operating Expense	1,472,994,484	1,499,442,852
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The department may establish an account to be known as the "local government revolving account". The account is to be used to administer the federal-local highway construction program. All contracts issued and all funds received for federal-local projects under this program shall be entered into this account.

If the federal apportionments for the fiscal years covered by this act exceed the above estimated appropriations for the department or for local governments, the excess federal apportionment is hereby appropriated for use by the department with the approval of the governor and the budget agency.

The department shall bill, in a timely manner, the federal government for all department payments that are eligible for total or partial reimbursement.

The department may let contracts and enter into agreements for construction and preliminary engineering during each year of the biennium that obligate not more than one-third (1/3) of the amount of state funds estimated by the department to be available for appropriation in the following year for formal contracts and consulting engineers for the capital improvements program.

Under IC 8-23-5-7(a), the department, with the approval of the governor, may construct and maintain roadside parks and highways where highways will connect any state highway now existing, or hereafter constructed, with any state park, state forest reserve, state game preserve, or the grounds of any state institution. There is appropriated to the department of transportation an amount sufficient to carry out the provisions of this paragraph. Under IC 8-23-5-7(d), such appropriations shall be made from the motor vehicle highway account before distribution to local units of government.

LOCAL TECHNICAL ASSISTANCE AND RESEARCH

Motor Vehicle Highway Account (IC 8-14-1)

Total Operating Expense	250,000	250,000
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The above appropriations are for developing and maintaining a centralized electronic statewide asset management data base that may be used to aggregate data on local

road conditions. The data base shall be developed in cooperation with the department and the office of management and budget per IC 8-14-3-3.

Under IC 8-14-1-3(6), there is appropriated to the department of transportation an amount sufficient for:

- (1) the program of technical assistance under IC 8-23-2-5(a)(6); and
- (2) the research and highway extension program conducted for local government under IC 8-17-7-4.

The department shall develop an annual program of work for research and extension in cooperation with those units being served, listing the types of research and educational programs to be undertaken. The commissioner of the department of transportation may make a grant under this appropriation to the institution or agency selected to conduct the annual work program. Under IC 8-14-1-3(6), appropriations for the program of technical assistance and for the program of research and extension shall be taken from the local share of the motor vehicle highway account.

Under IC 8-14-1-3(7), there is hereby appropriated such sums as are necessary to maintain a sufficient working balance in accounts established to match federal and local money for highway projects. These funds are appropriated from the following sources in the proportion specified:

- (1) one-half (1/2) from the thirty-eight percent (38%) set aside of the motor vehicle highway account under IC 8-14-1-3(7); and
- (2) for counties and for those cities and towns with a population greater than five thousand (5,000), one-half (1/2) from the distressed road fund under IC 8-14-8-2.

OHIO RIVER BRIDGE

State Highway Fund (IC 8-23-9-54)

Total Operating Expense	500,000	500,000
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SECTION 8. [EFFECTIVE JULY 1, 2023]

FAMILY AND SOCIAL SERVICES, HEALTH, AND VETERANS' AFFAIRS

A. FAMILY AND SOCIAL SERVICES

FOR THE FAMILY AND SOCIAL SERVICES ADMINISTRATION

FAMILY AND SOCIAL SERVICES ADMINISTRATION - CENTRAL OFFICE

Total Operating Expense	16,881,895	16,881,895
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SOCIAL SERVICES DATA WAREHOUSE

Total Operating Expense	38,273	38,273
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211 SERVICES

Total Operating Expense	3,055,344	3,055,344
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INDIANA PRESCRIPTION DRUG PROGRAM

Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)

Total Operating Expense	443,315	443,315
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CHILDREN'S HEALTH INSURANCE PROGRAM

Total Operating Expense	67,603,000	64,603,000
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1 **OMPP STATE PROGRAMS**

2 **Total Operating Expense** **27,618,940** **27,618,940**

3
4 **Of the above appropriations, \$25,312,606 each fiscal year is for the full state coverage**
5 **for DCS children in qualified residential treatment program (QRTP) settings.**

6
7 **MEDICAID ADMINISTRATION**

8 **Total Operating Expense** **48,924,787** **49,571,248**

9 **MEDICAID ASSISTANCE**

10 **Total Operating Expense** **3,658,000,000** **3,939,900,000**

11
12 **The above appropriations for Medicaid assistance and for Medicaid administration are for**
13 **the purpose of enabling the office of Medicaid policy and planning to carry out all services**
14 **as provided in IC 12-8-6.5. With the above appropriations, the office of Medicaid**
15 **policy and planning shall reimburse physician services across all managed care programs**
16 **at no less than 90% of Medicare rates and update reimbursement rates for providers**
17 **of home health, dental services, non-emergency medical transportation, division**
18 **of aging waivers, division of disability and rehabilitative services waivers, and**
19 **the child mental health wraparound program. In addition to the above appropriations,**
20 **all money received from the federal government and paid into the state treasury**
21 **as a grant or allowance is appropriated and shall be expended by the office of Medicaid**
22 **policy and planning for the respective purposes for which the money was allocated**
23 **and paid to the state. Subject to the provisions of IC 12-8-1.5-11, if the sums**
24 **herein appropriated for Medicaid assistance and for Medicaid administration are**
25 **insufficient to enable the office of Medicaid policy and planning to meet its obligations,**
26 **then there is appropriated from the general fund such further sums as may be necessary**
27 **for that purpose, subject to the approval of the governor and the budget agency.**

28
29 **HEALTHY INDIANA PLAN**

30 **Healthy Indiana Plan Trust Fund (IC 12-15-44.2-17)**

31 **Total Operating Expense** **78,337,180** **76,054,160**

32 **Augmentation allowed.**

33 **MARION COUNTY HEALTH AND HOSPITAL CORPORATION**

34 **Total Operating Expense** **38,000,000** **38,000,000**

35 **MENTAL HEALTH ADMINISTRATION**

36 **Total Operating Expense** **3,800,593** **3,800,593**

37
38 **Of the above appropriations, \$218,525 each fiscal year is for the Child Assessment**
39 **Needs Survey (CANS). Of the above appropriations, the administration shall distribute**
40 **\$275,000 each fiscal year to neighborhood-based community service programs.**

41
42 **MENTAL HEALTH AND ADDICTION FORENSIC TREATMENT SERVICES GRANT**

43 **Total Operating Expense** **25,000,000** **25,000,000**

44 **CHILD PSYCHIATRIC SERVICES**

45 **Total Operating Expense** **14,537,030** **14,537,030**

46
47 **The above appropriations include \$5,500,000 each year for the Family and Social**
48 **Services Administration to contract with regionally diverse social services providers**
49 **to implement an evidence-based program that partners with school corporations, charter**

schools, and accredited nonpublic schools to provide social work services and evidence-based prevention programs to children, parents, caregivers, teachers, and the community to prevent substance abuse, promote healthy behaviors, and maximize student success. In making contracts, the Family and Social Services Administration shall require the contracted social services providers to secure matching funds that obligate the state to no more than sixty-five percent (65%) of the total program cost and require the contracted social services providers to have experience in providing similar services including independent evaluation of those services.

SERIOUSLY EMOTIONALLY DISTURBED

Total Operating Expense	14,571,352	14,571,352
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SERIOUSLY MENTALLY ILL

Total Operating Expense	90,811,518	90,811,518
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COMMUNITY MENTAL HEALTH CENTERS

Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)

Total Operating Expense	13,700,000	13,700,000
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The above appropriations for comprehensive community mental health services include the intragovernmental transfers necessary to provide the nonfederal share of reimbursement under the Medicaid rehabilitation option. Of the above appropriations, \$6,500,000 each fiscal year shall be used to make per diem payments to group homes operated by community mental health centers.

The comprehensive community mental health centers shall submit their proposed annual budgets (including income and operating statements) to the budget agency on or before August 1 of each year. All federal funds shall be used to augment the above appropriations rather than supplant any portion of the appropriation. The office of the secretary, with the approval of the budget agency, shall determine an equitable allocation of the appropriation among the mental health centers.

GAMBLERS' ASSISTANCE

Addiction Services Fund (IC 12-23-2)

Total Operating Expense	3,063,652	3,063,652
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Augmentation allowed.

SUBSTANCE ABUSE TREATMENT

State Unrestricted Opioid Settlement Account (IC 4-12-16.2-5(1))

Total Operating Expense	9,100,000	9,100,000
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QUALITY ASSURANCE/RESEARCH

Total Operating Expense	304,711	304,711
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PREVENTION

Addiction Services Fund (IC 12-23-2)

Total Operating Expense	1,672,675	1,672,675
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Augmentation allowed.

METHADONE DIVERSION CONTROL AND OVERSIGHT (MDCO) PROGRAM

Opioid Treatment Program Fund (IC 12-23-18-4)

Total Operating Expense	427,010	427,010
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Augmentation allowed.

DMHA YOUTH TOBACCO REDUCTION SUPPORT PROGRAM

Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)

		<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	Total Operating Expense	250,000	250,000	
2	Augmentation allowed.			
3	EVANSVILLE PSYCHIATRIC CHILDREN'S CENTER			
4	Total Operating Expense	2,039,447	2,039,447	
5	Mental Health Fund (IC 12-24-14-4)			
6	Total Operating Expense	2,209,422	2,209,422	
7	Augmentation allowed.			
8	EVANSVILLE STATE HOSPITAL			
9	Total Operating Expense	27,038,955	27,038,955	
10	Mental Health Fund (IC 12-24-14-4)			
11	Total Operating Expense	4,340,134	4,340,134	
12	Augmentation allowed.			
13	LOGANSPOUT STATE HOSPITAL			
14	Total Operating Expense	34,432,668	34,432,668	
15	Mental Health Fund (IC 12-24-14-4)			
16	Total Operating Expense	1,410,464	1,410,464	
17	Augmentation allowed.			
18	MADISON STATE HOSPITAL			
19	Total Operating Expense	27,830,228	27,830,228	
20	Mental Health Fund (IC 12-24-14-4)			
21	Total Operating Expense	2,796,667	2,796,667	
22	Augmentation allowed.			
23	RICHMOND STATE HOSPITAL			
24	Total Operating Expense	37,533,559	37,533,559	
25	Mental Health Fund (IC 12-24-14-4)			
26	Total Operating Expense	2,062,201	2,062,201	
27	Augmentation allowed.			
28	NEURODIAGNOSTIC INSTITUTE			
29	Total Operating Expense	30,105,859	30,105,859	
30	Mental Health Fund (IC 12-24-14-4)			
31	Total Operating Expense	7,500,000	7,500,000	
32	Augmentation allowed.			
33	PATIENT PAYROLL			
34	Total Operating Expense	148,533	148,533	
35				
36	The federal share of revenue accruing to the state mental health institutions under			
37	IC 12-15, based on the applicable Federal Medical Assistance Percentage (FMAP),			
38	shall be deposited in the mental health fund established by IC 12-24-14, and the			
39	remainder shall be deposited in the general fund.			
40				
41	DIVISION OF FAMILY RESOURCES ADMINISTRATION			
42	Total Operating Expense	2,102,400	2,102,400	
43	EBT ADMINISTRATION			
44	Total Operating Expense	122,299	122,299	
45	DFR - COUNTY ADMINISTRATION			
46	Total Operating Expense	113,798,164	114,858,982	
47	INDIANA ELIGIBILITY SYSTEM			
48	Total Operating Expense	11,149,723	11,149,723	
49	SNAP/IMPACT ADMINISTRATION			

	<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	Total Operating Expense	9,555,726	9,555,726
2	TEMPORARY ASSISTANCE TO NEEDY FAMILIES – STATE APPROPRIATION		
3	Total Operating Expense	17,886,301	17,886,301
4	BURIAL EXPENSES		
5	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
6	Total Operating Expense	5,861,121	5,861,121
7	Augmentation allowed.		
8	DIVISION OF AGING ADMINISTRATION		
9	Total Operating Expense	774,574	774,574
10	DIVISION OF AGING SERVICES		
11	Total Operating Expense	1,267,723	1,267,723
12	ROOM AND BOARD ASSISTANCE (R-CAP)		
13	Total Operating Expense	6,496,669	6,496,669
14	C.H.O.I.C.E. IN-HOME SERVICES		
15	Total Operating Expense	48,765,643	48,765,643
16			
17	The above appropriations for C.H.O.I.C.E. In-Home Services include intragovernmental		
18	transfers to provide the nonfederal share of the Medicaid aged and disabled waiver.		
19			
20	The intragovernmental transfers for use in the Medicaid aged and disabled waiver		
21	may not exceed \$12,500,000 annually.		
22			
23	The division of aging shall conduct an annual evaluation of the cost effectiveness		
24	of providing home and community-based services. Before January of each year, the		
25	division shall submit a report to the budget committee, the budget agency, and the		
26	legislative council (in an electronic format under IC 5-14-6) that covers all aspects		
27	of the division's evaluation and such other information pertaining thereto as may		
28	be requested by the budget committee, the budget agency, or the legislative council,		
29	including the following:		
30	(1) the number and demographic characteristics of the recipients of home and		
31	community-based services during the preceding fiscal year, including a separate		
32	count of individuals who received no services other than case management services		
33	(as defined in 455 IAC 2-4-10) during the preceding fiscal year; and		
34	(2) the total cost and per recipient cost of providing home and community-based		
35	services during the preceding fiscal year.		
36			
37	The division shall obtain from providers of services data on their costs and		
38	expenditures regarding implementation of the program and report the findings to		
39	the budget committee, the budget agency, and the legislative council. The report		
40	to the legislative council must be in an electronic format under IC 5-14-6.		
41			
42	OLDER HOOSIERS ACT		
43	Total Operating Expense	1,573,446	1,573,446
44	ADULT PROTECTIVE SERVICES		
45	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
46	Total Operating Expense	5,459,948	5,459,948
47	Augmentation allowed.		
48			
49	The above appropriations may be used for emergency adult protective services placement.		

Funds shall be used to the extent that such services are not available to an individual through a policy of accident and sickness insurance, a health maintenance organization contract, the Medicaid program, the federal Medicare program, or any other federal program.

ADULT GUARDIANSHIP SERVICES

Total Operating Expense	405,565	405,565
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BUREAU OF DEVELOPMENTAL DISABILITIES SERVICES - DAY SERVICES

Total Operating Expense	3,418,884	3,418,884
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DIVISION OF DISABILITY AND REHABILITATIVE SERVICES ADMINISTRATION

Total Operating Expense	535,823	535,823
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BUREAU OF REHABILITATIVE SERVICES - VOCATIONAL REHABILITATION

Total Operating Expense	17,077,538	17,077,538
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INDEPENDENT LIVING

Total Operating Expense	2,000,000	2,000,000
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REHABILITATIVE SERVICES - DEAF AND HARD OF HEARING SERVICES

Total Operating Expense	271,262	271,262
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BLIND VENDING - STATE APPROPRIATION

Total Operating Expense	73,552	73,552
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FIRST STEPS

Total Operating Expense	25,546,118	25,546,118
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BUREAU OF DEVELOPMENTAL DISABILITIES SERVICES - OPERATING

Total Operating Expense	6,736,877	6,736,877
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In the development of new community residential settings for persons with developmental disabilities, the division of disability and rehabilitative services must give priority to the appropriate placement of such persons who are eligible for Medicaid and currently residing in intermediate care or skilled nursing facilities and, to the extent permitted by law, such persons who reside with aged parents or guardians or families in crisis.

SCHOOL AGE CHILD CARE PROJECT FUND

Total Operating Expense	812,413	812,413
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The above appropriations are made under IC 6-7-1-30.2(c) and not in addition to the transfer required by IC 6-7-1-30.2(c).

EARLY CHILDHOOD LEARNING

Total Operating Expense	34,695,097	40,073,967
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PRE-K EDUCATION PILOT

Total Operating Expense	22,058,017	27,436,887
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The above appropriations shall be transferred into the prekindergarten pilot program fund established in IC 12-17.2-7.2-13.5. Of the above appropriations, \$1,000,000 shall be used each fiscal year for reimbursement of technology based in-home early education services under IC 12-17.2-7.5.

FOR THE DEPARTMENT OF CHILD SERVICES

CHILD SERVICES ADMINISTRATION

Total Operating Expense	298,938,569	301,402,728
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With the above appropriations, the department shall award grants to the Boys and Girls Clubs Indiana Alliance in an amount of \$2,000,000 each fiscal year for the purpose of providing grants to Indiana Boys and Girls Clubs for the promotion of the social welfare of youth.

CHILD WELFARE PROGRAM

Total Operating Expense	91,423,093	91,423,093
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The above appropriations include state matching funds for Title IV-D and Title IV-E federal grants. The above appropriations for the department of child services Title IV-D of the federal Social Security Act are made under, and not in addition to, IC 31-25-4-28.

CHILD WELFARE SERVICES STATE GRANTS

Total Operating Expense	11,416,415	11,416,415
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FAMILY AND CHILDREN FUND

Total Operating Expense	512,973,384	513,873,384
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Augmentation allowed.

The above appropriations include \$18,800,000 in FY 2024 and \$19,700,000 in FY 2025 for home and community based rate increases per a DCS rate study initiated in 2022. With the above appropriations, the department may operate a home-based early intervention program pursuant to IC 31-33-8-16.

YOUTH SERVICE BUREAU

Total Operating Expense	1,008,947	1,008,947
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PROJECT SAFEPLACE

Total Operating Expense	112,000	112,000
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HEALTHY FAMILIES INDIANA

Total Operating Expense	3,093,145	5,093,145
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INSURING FOSTER YOUTH TRUST PROGRAM (IC 31-26-4.5)

Total Operating Expense	750,000	750,000
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ADOPTION SERVICES

Total Operating Expense	26,862,735	26,862,735
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FOR THE DEPARTMENT OF ADMINISTRATION

DEPARTMENT OF CHILD SERVICES OMBUDSMAN BUREAU

Total Operating Expense	404,715	404,715
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B. PUBLIC HEALTH

FOR THE INDIANA DEPARTMENT OF HEALTH

Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)

Total Operating Expense	30,196,833	30,403,383
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Augmentation allowed.

All receipts accruing to the department from licenses or permit fees shall be deposited in the general fund.

	<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	AREA HEALTH EDUCATION CENTERS		
2	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
3	Total Operating Expense	2,630,676	2,630,676
4	MINORITY HEALTH INITIATIVE		
5	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
6	Total Operating Expense	3,000,000	3,000,000
7			
8	The above appropriations shall be allocated to the Indiana Minority Health Coalition		
9	to work with the department on the implementation of IC 16-46-11.		
10			
11	SICKLE CELL		
12	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
13	Total Operating Expense	750,000	750,000
14	MEDICARE-MEDICAID CERTIFICATION		
15	Total Operating Expense	6,928,316	7,123,395
16			
17	Augmentation allowed in amounts not to exceed revenue from health facilities license		
18	fees or from health care providers (as defined in IC 16-18-2-163) fee increases		
19	or those adopted by the executive board of the Indiana Department of Health under		
20	IC 16-19-3.		
21			
22	INFECTIOUS DISEASE		
23	Total Operating Expense	5,480,694	5,485,774
24	LEAD SCREENING & SURVEILLANCE		
25	Total Operating Expense	0	2,200,000
26	LOCAL PUBLIC HEALTH SUPPORTS		
27	Total Operating Expense	250,000	500,000
28	TRAUMA SYSTEM QUALITY IMPROVEMENT		
29	Total Operating Expense	3,292,642	5,793,257
30	NUTRITION ASSISTANCE		
31	Total Operating Expense	280,806	280,806
32	HIV/AIDS SERVICES		
33	Total Operating Expense	2,955,410	2,957,104
34	Addiction Services Fund (IC 12-23-2)		
35	Total Operating Expense	900,000	900,000
36	CANCER PREVENTION		
37	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
38	Total Operating Expense	1,078,595	1,079,442
39	MATERNAL & CHILD HEALTH INITIATIVES		
40	Total Operating Expense	8,239,639	8,239,639
41	TUBERCULOSIS TREATMENT		
42	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
43	Total Operating Expense	100,000	100,000
44	STATE CHRONIC DISEASES		
45	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
46	Total Operating Expense	869,482	870,329
47			
48	Of the above appropriations, \$82,560 each fiscal year shall be distributed as grants		
49	to community groups and organizations as provided in IC 16-46-7-8. The department		

may consider grants to the Kidney Foundation not to exceed \$50,000.

MY HEALTHY BABY

Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)

Total Operating Expense	3,300,000	3,300,000
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The department shall before November 1, 2023 and each year thereafter present a report to the Interim Study Committee on Public Health, Behavioral Health, and Human Services on the metrics used to evaluate the My Healthy Baby program. The report must be in an electronic format under IC 5-14-6.

ADOPTION HISTORY

Adoption History Fund (IC 31-19-18-6)

Total Operating Expense	195,163	195,163
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Augmentation allowed.

CHILDREN WITH SPECIAL HEALTH CARE NEEDS

Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)

Total Operating Expense	15,031,160	15,033,700
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Augmentation allowed.

NEWBORN SCREENING PROGRAM

Newborn Screening Fund (IC 16-41-17-11)

Total Operating Expense	2,797,711	2,802,821
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Augmentation allowed.

CENTER FOR DEAF AND HARD OF HEARING EDUCATION

Total Operating Expense	2,962,147	2,977,538
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VISUALLY IMPAIRED PRESCHOOL SERVICES

Total Operating Expense	500,000	500,000
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RADON GAS TRUST FUND

Radon Gas Trust Fund (IC 16-41-38-8)

Total Operating Expense	10,670	10,670
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Augmentation allowed.

SAFETY PIN PROGRAM

Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)

Total Operating Expense	11,020,091	11,020,938
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REAL ALTERNATIVES, INC.

Total Operating Expense	4,000,000	4,000,000
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Of the above appropriations, up to \$1,000,000 in FY 2024 may be used to support a telecare women's clinic pilot program.

BIRTH PROBLEMS REGISTRY

Birth Problems Registry Fund (IC 16-38-4-17)

Total Operating Expense	73,517	73,517
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Augmentation allowed.

MOTOR FUEL INSPECTION PROGRAM

Motor Fuel Inspection Fund (IC 16-44-3-10)

Total Operating Expense	245,196	246,043
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Augmentation allowed.

DONATED DENTAL SERVICES

	<i>FY 2023-2024</i>	<i>FY 2024-2025</i>	<i>Biennial</i>
	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>
1	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
2	Total Operating Expense	34,335	34,335
3			
4	The above appropriations shall be used by the Indiana foundation for dentistry to		
5	provide dental services to individuals with disabilities.		
6			
7	OFFICE OF WOMEN'S HEALTH		
8	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
9	Total Operating Expense	96,970	96,970
10	SPINAL CORD AND BRAIN INJURY		
11	Spinal Cord and Brain Injury Fund (IC 16-41-42.2-3)		
12	Total Operating Expense	1,700,000	1,700,000
13	Augmentation allowed.		
14	IMMUNIZATIONS AND HEALTH INITIATIVES		
15	Healthy Indiana Plan Trust Fund (IC 12-15-44.2-17)		
16	Total Operating Expense	10,665,435	10,665,435
17	WEIGHTS AND MEASURES FUND		
18	Weights and Measures Fund (IC 16-19-5-4)		
19	Total Operating Expense	7,106	7,106
20	Augmentation allowed.		
21	MINORITY EPIDEMIOLOGY		
22	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
23	Total Operating Expense	750,000	750,000
24	COMMUNITY HEALTH CENTERS		
25	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
26	Total Operating Expense	14,453,000	14,453,000
27	PRENATAL SUBSTANCE USE & PREVENTION		
28	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
29	Total Operating Expense	119,965	119,965
30	OPIOID OVERDOSE INTERVENTION		
31	State Unrestricted Opioid Settlement Account (IC 4-12-16.2-5(1))		
32	Total Operating Expense	250,000	250,000
33	NURSE FAMILY PARTNERSHIP		
34	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
35	Total Operating Expense	15,000,000	15,000,000
36	HEARING AND BLIND SERVICES		
37	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
38	Total Operating Expense	500,000	500,000
39			
40	Of the above appropriations, \$375,000 shall be deposited each fiscal year into the		
41	Hearing Aid Fund established under IC 16-35-8-3.		
42			
43	LOCAL PUBLIC HEALTH		
44	Total Operating Expense	75,000,000	150,000,000
45			
46	The above appropriations shall be used to establish partnerships between the state,		
47	local governments, and healthcare providers for the purpose of improving the provision		
48	of core public health services and assist in the implementation of evidence-based		
49	public health programs and services. In order to opt-in to the partnership, each		

local public health department must submit a proposal to the department of health that has been approved the board of county commissioners (or by the city executive in the case of a city health department). Proposals must identify which core public health services that the local public health department will strive to improve and must demonstrate that the local government can match any requested state funds at a rate of no less than 25%.

TOBACCO USE PREVENTION AND CESSATION PROGRAM

Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)

Total Operating Expense	7,607,919	7,612,152
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Agency Settlement Fund (IC 4-12-16-2)

Total Operating Expense	1,500,000	1,500,000
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A minimum of 90% of the above appropriations shall be distributed as grants to local agencies and other entities with programs designed to reduce smoking.

FOR THE INDIANA SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED

Total Operating Expense	14,841,681	14,841,681
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The above appropriations include \$2,000,000 each fiscal year to purchase refreshable Braille and tactile graphics tablets.

FOR THE INDIANA SCHOOL FOR THE DEAF

Total Operating Expense	18,282,483	18,357,483
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FOR THE GOVERNOR'S COUNCIL FOR PEOPLE WITH DISABILITIES

Total Operating	450,000	450,000
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C. VETERANS' AFFAIRS

FOR THE INDIANA DEPARTMENT OF VETERANS' AFFAIRS

Total Operating Expense	3,125,148	3,125,148
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The above appropriations include funding for a women's veteran services officer and \$300,000 each year for six state veteran services officers.

VETERAN SERVICE ORGANIZATIONS

Total Operating Expense	1,200,000	1,200,000
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The above appropriations shall be used by the Indiana Department of Veterans' Affairs to provide grants to organizations in accordance with Section 5902 (formerly Section 3402) of Title 38, United States Code (U.S.C.) and subsections 14.628(a) and (c) of 38 C.F.R. Eligible organizations shall have an accredited Veteran Service Officer with a presence in Indiana. Awarded grant funds shall be used to assist veterans in securing available benefits.

OPERATION OF VETERANS' CEMETERY

Total Operating Expense	478,000	478,000
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GRANTS FOR VETERANS' SERVICES

	<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	Veterans' Affairs Trust Fund (IC 10-17-13-3)		
2	Total Operating Expense	1,000,000	1,250,000
3	Augmentation allowed.		
4	VETERAN SUICIDE PREVENTION		
5	Total Operating Expense	1,000,000	1,000,000
6	SEMIQUINCENTENNIAL COMMISSION		
7	Total Operating Expense	50,000	75,000
8	INDIANA VETERANS' HOME		
9	Veterans' Home Comfort and Welfare Fund (IC 10-17-9-7(d))		
10	Total Operating Expense	10,939,169	10,939,169
11	IVH Medicaid Reimbursement Fund		
12	Total Operating Expense	14,500,000	14,500,000
13	Augmentation allowed from the Veterans' Home Comfort and Welfare Fund		
14	and the IVH Medicaid Reimbursement Fund.		
15			
16	SECTION 9. [EFFECTIVE JULY 1, 2023]		
17			
18	EDUCATION		
19			
20	A. HIGHER EDUCATION		
21			
22	FOR INDIANA UNIVERSITY		
23	BLOOMINGTON CAMPUS		
24	Total Operating Expense	206,857,804	209,010,388
25	Outcomes-Based Prospective Model	0	1,989,629
26	Fee Replacement	20,558,723	20,550,838
27	INDIANAPOLIS CAMPUS		
28	Total Operating Expense	10,000,000	113,779,314
29			
30	FOR INDIANA UNIVERSITY REGIONAL CAMPUSES		
31	EAST		
32	Total Operating Expense	15,514,993	15,664,041
33	Outcomes-Based Prospective Model	0	150,427
34	KOKOMO		
35	Total Operating Expense	17,256,364	17,418,411
36	Outcomes-Based Prospective Model	0	165,262
37	NORTHWEST		
38	Total Operating Expense	20,444,868	20,637,374
39	Outcomes-Based Prospective Model	0	196,081
40	Fee Replacement	2,989,625	2,987,125
41	SOUTH BEND		
42	Total Operating Expense	26,310,023	26,558,363
43	Outcomes-Based Prospective Model	0	252,667
44	Fee Replacement	1,451,125	1,445,000
45	SOUTHEAST		
46	Total Operating Expense	22,213,393	22,420,321
47	Outcomes-Based Prospective Model	0	211,818
48	FORT WAYNE HEALTH SCIENCES PROGRAM		
49	Total Operating Expense	5,070,675	5,120,388

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TOTAL APPROPRIATION - INDIANA UNIVERSITY REGIONAL CAMPUSES
111,251,066 113,227,278

**FOR INDIANA UNIVERSITY - PURDUE UNIVERSITY
AT INDIANAPOLIS (IUPUI)
I.U. SCHOOLS OF MEDICINE AND DENTISTRY**

Total Operating Expense	109,983,594	111,061,865
Fee Replacement	6,980,287	6,969,186

FOR INDIANA UNIVERSITY SCHOOL OF MEDICINE		
INDIANA UNIVERSITY SCHOOL OF MEDICINE - EVANSVILLE		
Total Operating Expense	2,302,024	2,324,593
INDIANA UNIVERSITY SCHOOL OF MEDICINE - FORT WAYNE		
Total Operating Expense	2,151,682	2,172,777
INDIANA UNIVERSITY SCHOOL OF MEDICINE - NORTHWEST - GARY		
Total Operating Expense	2,878,305	2,906,524
INDIANA UNIVERSITY SCHOOL OF MEDICINE - LAFAYETTE		
Total Operating Expense	2,614,839	2,640,475
INDIANA UNIVERSITY SCHOOL OF MEDICINE - MUNCIE		
Total Operating Expense	2,393,948	2,417,418
INDIANA UNIVERSITY SCHOOL OF MEDICINE - SOUTH BEND		
Total Operating Expense	2,250,907	2,272,975
INDIANA UNIVERSITY SCHOOL OF MEDICINE - TERRE HAUTE		
Total Operating Expense	2,602,023	2,627,533

The Indiana University School of Medicine - Indianapolis shall submit to the Indiana commission for higher education before May 15 of each year an accountability report containing data on the number of medical school graduates who entered primary care physician residencies in Indiana from the school's most recent graduating class.

**FOR INDIANA UNIVERSITY - PURDUE UNIVERSITY AT INDIANAPOLIS (IUPUI)
GENERAL ACADEMIC DIVISIONS**

Total Operating Expense	129,600,312	0
Fee Replacement	4,344,355	4,340,992

TOTAL APPROPRIATIONS - IUPUI
133,944,647 4,340,992

Transfers of allocations between campuses to correct for errors in allocation among the campuses of Indiana University can be made by the institution with the approval of the commission for higher education and the budget agency. Indiana University shall maintain current operations at all statewide medical education sites.

DUAL CREDIT		
Total Operating Expense	4,824,800	4,824,800
CLINICAL AND TRANSLATIONAL SCIENCES INSTITUTE		
Total Operating Expense	2,500,000	2,500,000
GLOBAL NETWORK OPERATIONS CENTER		

		<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	Total Operating Expense	721,861	721,861	
2	SPINAL CORD AND HEAD INJURY RESEARCH CENTER			
3	Total Operating Expense	553,429	553,429	
4	INSTITUTE FOR THE STUDY OF DEVELOPMENTAL DISABILITIES			
5	Total Operating Expense	2,105,824	2,105,824	
6	GEOLOGICAL SURVEY			
7	Total Operating Expense	2,783,782	2,783,782	
8	I-LIGHT NETWORK OPERATIONS			
9	Total Operating Expense	1,508,628	1,508,628	
10	GIGAPOP PROJECT			
11	Total Operating Expense	672,562	672,562	
12				
13	FOR PURDUE UNIVERSITY			
14	WEST LAFAYETTE			
15	Total Operating Expense	232,276,549	234,484,992	
16	Outcomes-Based Prospective Model	0	2,059,277	
17	Fee Replacement	28,127,200	28,114,700	
18	INDIANAPOLIS			
19	Total Operating Expense	10,000,000	17,001,507	
20	NORTHWEST			
21	Total Operating Expense	49,958,574	50,435,959	
22	Outcomes-Based Prospective Model	0	482,976	
23	Fee Replacement	3,820,870	3,829,030	
24	FORT WAYNE			
25	Total Operating Expense	46,623,989	47,065,552	
26	Outcomes-Based Prospective Model	0	448,564	
27	Fee Replacement	3,041,750	3,046,250	
28	COLLEGE OF VETERINARY MEDICINE			
29	Total Operating Expense	18,786,006	18,970,183	
30				
31	Transfers of allocations between campuses to correct for errors in allocation			
32	among the campuses of Purdue University can be made by the institution with the			
33	approval of the commission for higher education and the budget agency.			
34				
35	DUAL CREDIT			
36	Total Operating Expense	1,059,650	1,059,650	
37	ANIMAL DISEASE DIAGNOSTIC LABORATORY SYSTEM			
38	Total Operating Expense	5,000,000	5,000,000	
39				
40	The above appropriations shall be used to fund the animal disease diagnostic			
41	laboratory system (ADDL), which consists of the main ADDL at West Lafayette, the			
42	bangs disease testing service at West Lafayette, and the southern branch of ADDL			
43	Southern Indiana Purdue Agricultural Center (SIPAC) in Dubois County. The above			
44	appropriations are in addition to any user charges that may be established and			
45	collected under IC 21-46-3-5. Notwithstanding IC 21-46-3-4, the trustees of			
46	Purdue University may approve reasonable charges for testing for pseudorabies.			
47				
48	STATEWIDE TECHNOLOGY			
49	Total Operating Expense	6,695,258	6,695,258	

		<i>FY 2023-2024</i>	<i>FY 2024-2025</i>	<i>Biennial</i>
		<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>
1	COUNTY AGRICULTURAL EXTENSION EDUCATORS			
2	Total Operating Expense	8,000,000	8,000,000	
3	AGRICULTURAL RESEARCH AND EXTENSION - CROSSROADS			
4	Total Operating Expense	9,000,000	9,000,000	
5	CENTER FOR PARALYSIS RESEARCH			
6	Total Operating Expense	522,558	522,558	
7	IN TECH ASST. AND ADV. MFG. COMPETITIVENESS PROGRAM			
8	Total Operating Expense	4,430,212	4,430,212	
9				
10	FOR INDIANA STATE UNIVERSITY			
11	Total Operating Expense	76,384,457	77,126,265	
12	Outcomes-Based Prospective Model	0	744,990	
13	Fee Replacement	11,058,684	11,062,733	
14	DUAL CREDIT			
15	Total Operating Expense	202,950	202,950	
16	NURSING PROGRAM			
17	Total Operating Expense	204,000	204,000	
18	PRINCIPAL LEADERSHIP ACADEMY			
19	Total Operating Expense	600,000	600,000	
20	DEGREE LINK			
21	Total Operating Expense	446,438	446,438	
22				
23	FOR UNIVERSITY OF SOUTHERN INDIANA			
24	Total Operating Expense	53,204,755	53,705,919	
25	Outcomes-Based Prospective Model	0	510,380	
26	Fee Replacement	12,318,621	12,321,210	
27	DUAL CREDIT			
28	Total Operating Expense	510,900	510,900	
29	HISTORIC NEW HARMONY			
30	Total Operating Expense	486,878	486,878	
31	EARLY COLLEGE BRIDGE PROGRAM			
32	Total Operating Expense	600,000	600,000	
33				
34	FOR BALL STATE UNIVERSITY			
35	Total Operating Expense	135,744,501	137,074,021	
36	Outcomes-Based Prospective Model	0	1,330,110	
37	Fee Replacement	23,512,863	21,841,263	
38	DUAL CREDIT			
39	Total Operating Expense	290,050	290,050	
40	ENTREPRENEURIAL COLLEGE			
41	Total Operating Expense	2,500,000	2,500,000	
42	ACADEMY FOR SCIENCE, MATHEMATICS, AND HUMANITIES			
43	Total Operating Expense	4,384,956	4,384,956	
44				
45	FOR VINCENNES UNIVERSITY			
46	Total Operating Expense	45,920,034	46,360,323	
47	Outcomes-Based Prospective Model	0	444,754	
48	Fee Replacement	4,913,442	4,926,545	
49	DUAL CREDIT			

	<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	Total Operating Expense	4,882,450	4,882,450
2	CAREER AND TECHNICAL EARLY COLLEGE PROGRAM		
3	Total Operating Expense	3,000,000	3,000,000
4			
5	Additional Early College sites may be established upon approval by the Commission for		
6	Higher Education and after review by the budget committee.		
7			
8	FOR IVY TECH COMMUNITY COLLEGE		
9	Total Operating Expense	245,792,264	248,095,274
10	Outcomes-Based Prospective Model	0	2,351,104
11	Fee Replacement	27,960,488	27,802,223
12	DUAL CREDIT		
13	Total Operating Expense	18,676,150	18,676,150
14	STATEWIDE NURSING		
15	Total Operating Expense	85,411	85,411
16	TESTING CENTERS		
17	Total Operating Expense	710,810	710,810
18	INDIANA RURAL EDUCATION INITIATIVE		
19	Total Operating Expense	1,057,738	1,057,738
20			
21	The above appropriations to Indiana University, Purdue University, Indiana State		
22	University, University of Southern Indiana, Ball State University, Vincennes University,		
23	and Ivy Tech Community College are in addition to all income of said institutions,		
24	respectively, from all permanent fees and endowments and from all land grants, fees,		
25	earnings, and receipts, including gifts, grants, bequests, and devises, and receipts		
26	from any miscellaneous sales from whatever source derived.		
27			
28	All such income and all such fees, earnings, and receipts on hand June 30, 2023,		
29	and all such income and fees, earnings, and receipts accruing thereafter are hereby		
30	appropriated to the boards of trustees or directors of the aforementioned institutions		
31	and may be expended for any necessary expenses of the respective institutions, including		
32	university hospitals, schools of medicine, nurses' training schools, schools of dentistry,		
33	and agricultural extension and experimental stations. However, such income, fees,		
34	earnings, and receipts may be used for land and structures only if approved by the		
35	governor and the budget agency.		
36			
37	The above appropriations to Indiana University, Purdue University, Indiana State		
38	University, University of Southern Indiana, Ball State University, Vincennes University,		
39	and Ivy Tech Community College include the employers' share of Social Security payments		
40	for university employees under the public employees' retirement fund, or institutions		
41	covered by the Indiana state teachers' retirement fund. The funds appropriated also		
42	include funding for the employers' share of payments to the public employees' retirement		
43	fund and to the Indiana state teachers' retirement fund at a rate to be established		
44	by the retirement funds for both fiscal years for each institution's employees covered		
45	by these retirement plans.		
46			
47	The treasurers of Indiana University, Purdue University, Indiana State University,		
48	University of Southern Indiana, Ball State University, Vincennes University, and		
49	Ivy Tech Community College shall, at the end of each three (3) month period,		

1 prepare and file with the state comptroller a financial statement that shall show
2 in total all revenues received from any source, together with a consolidated
3 statement of disbursements for the same period. The budget director shall
4 establish the requirements for the form and substance of the reports.

5
6 The reports of the treasurer also shall contain in such form and in such detail as
7 the governor and the budget agency may specify, complete information concerning
8 receipts from all sources, together with any contracts, agreements, or arrangements
9 with any federal agency, private foundation, corporation, or other entity from which
10 such receipts accrue.

11
12 All such treasurers' reports are matters of public record and shall include without
13 limitation a record of the purposes of any and all gifts and trusts with the sole
14 exception of the names of those donors who request to remain anonymous.

15
16 Notwithstanding IC 4-10-11, the state comptroller shall draw warrants to the treasurers
17 of Indiana University, Purdue University, Indiana State University, University of
18 Southern Indiana, Ball State University, Vincennes University, and Ivy Tech Community
19 College on the basis of vouchers stating the total amount claimed against each fund or
20 account, or both, but not to exceed the legally made appropriations.

21
22 For universities and colleges supported in whole or in part by state funds, grant
23 applications and lists of applications need only be submitted upon request to the
24 budget agency for review and approval or disapproval and, unless disapproved by
25 the budget agency, federal grant funds may be requested and spent without approval
26 by the budget agency.

27
28 For all university special appropriations, an itemized list of intended expenditures,
29 in such form as the governor and the budget agency may specify, shall be submitted
30 to support the allotment request. All budget requests for university special appropriations
31 shall be furnished in a like manner and as a part of the operating budgets of the state
32 universities.

33
34 The trustees of Indiana University, the trustees of Purdue University, the trustees
35 of Indiana State University, the trustees of University of Southern Indiana, the
36 trustees of Ball State University, the trustees of Vincennes University, and the
37 trustees of Ivy Tech Community College are hereby authorized to accept federal grants,
38 subject to IC 4-12-1.

39
40 Fee replacement funds are to be distributed as requested by each institution, on
41 payment due dates, subject to available appropriations.

42
43 **FOR THE COMMISSION FOR HIGHER EDUCATION**

Total Operating Expense	7,758,893	7,758,893
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44
45
46 The above appropriations include funding for Learn More Indiana, commission technology,
47 and the administration of the 21st Century scholars program.

48
49 **FREEDOM OF CHOICE GRANTS**

		<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	Total Operating Expense	66,225,902	66,225,902	
2	HIGHER EDUCATION AWARD PROGRAM			
3	Total Operating Expense	101,425,081	101,425,081	
4				
5	For the higher education awards and freedom of choice grants made for the			
6	biennium, the following guidelines shall be used, notwithstanding current administrative			
7	rule or practice:			
8	(1) The commission shall maintain the proportionality of award maximums for public,			
9	private, and proprietary institutions when setting forth amounts under IC 21-12-1.7.			
10	(2) Minimum Award: No award shall be less than \$600.			
11	(3) The commission shall reduce award amounts as necessary to stay within the available			
12	funding.			
13				
14	TUITION AND FEE EXEMPTION FOR CHILDREN OF VETERANS AND			
15	PUBLIC SAFETY OFFICERS			
16	Total Operating Expense	31,773,696	31,773,696	
17	MIDWEST HIGHER EDUCATION COMPACT			
18	Total Operating Expense	115,000	115,000	
19	ADULT STUDENT GRANT APPROPRIATION			
20	Total Operating Expense	7,579,858	7,579,858	
21				
22	Priority for awards made from the above appropriations shall be given first to eligible			
23	students meeting TANF income eligibility guidelines as determined by the family			
24	and social services administration and second to eligible students who received			
25	awards from the adult grant fund during the school year associated with the biennial			
26	budget year. Funds remaining shall be distributed according to procedures established			
27	by the commission. The maximum grant that an applicant may receive for a particular			
28	academic term shall be established by the commission but shall in no case be greater			
29	than a grant for which an applicant would be eligible under IC 21-12-3 if the applicant			
30	were a full-time student. The commission shall collect and report to the family and			
31	social services administration (FSSA) all data required for FSSA to meet the data			
32	collection and reporting requirements in 45 CFR Part 265.			
33				
34	The family and social services administration, division of family resources, shall			
35	apply all qualifying expenditures for the part-time grant program toward Indiana's			
36	maintenance of effort under the federal Temporary Assistance for Needy Families			
37	(TANF) program (45 CFR 260 et seq.).			
38				
39	STEM TEACHER RECRUITMENT FUND			
40	Total Operating Expense	5,000,000	5,000,000	
41				
42	The above appropriations may be used to provide grants to nonprofit organizations			
43	that place new science, technology, engineering, and math teachers in elementary			
44	and high schools located in underserved areas.			
45				
46	TEACHER RESIDENCY GRANT PILOT PROGRAM (IC 21-18-15.1)			
47	Total Operating Expense	1,000,000	1,000,000	
48	MINORITY TEACHER SCHOLARSHIP FUND (IC 21-13-2-1)			
49	Total Operating Expense	1,000,000	1,000,000	

	<i>FY 2023-2024</i>	<i>FY 2024-2025</i>	<i>Biennial</i>
	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>
1	HIGH NEED STUDENT TEACHING STIPEND (IC 21-13-7)		
2	Total Operating Expense	450,000	450,000
3	MINORITY STUDENT TEACHING SCHOLARSHIP (IC 21-13-8)		
4	Total Operating Expense	100,000	100,000
5	EARN INDIANA WORK STUDY PROGRAM		
6	Total Operating Expense	2,606,099	2,606,099
7	21ST CENTURY SCHOLAR AWARDS		
8	Total Operating Expense	166,270,623	166,270,623
9			
10	The commission shall collect and report to the family and social services administration		
11	(FSSA) all data required for FSSA to meet the data collection and reporting requirements		
12	in 45 CFR 265.		
13			
14	The division of family resources shall apply all qualifying expenditures for the 21st		
15	century scholars program toward Indiana's maintenance of effort under the federal		
16	Temporary Assistance for Needy Families (TANF) program (45 CFR 260 et seq.).		
17			
18	INSTITUTE FOR WORKFORCE EXCELLENCE		
19	Total Operating Expense	250,000	250,000
20	NEXT GENERATION HOOSIER EDUCATORS		
21	Total Operating Expense	12,000,000	12,000,000
22	NATIONAL GUARD TUITION SCHOLARSHIP		
23	Total Operating Expense	3,676,240	3,676,240
24			
25	The above appropriations for national guard scholarships plus reserve balances in the fund		
26	shall be the total allowable state expenditure for the program in the biennium.		
27			
28	PRIMARY CARE SCHOLARSHIP		
29	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
30	Total Operating Expense	2,000,000	2,000,000
31			
32	The above appropriations for primary care scholarships shall be distributed in accordance		
33	with IC 21-13-9.		
34			
35	HIGH VALUE WORKFORCE READY CREDIT BEARING GRANT (IC 21-12-8)		
36	Total Operating Expense	6,036,567	6,036,567
37			
38	MEDICAL EDUCATION BOARD		
39	FAMILY PRACTICE RESIDENCIES		
40	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
41	Total Operating Expense	2,382,197	2,382,197
42			
43	Of the above appropriations, \$1,000,000 each year shall be distributed as grants for the purpose		
44	of improving family practice residency programs serving medically underserved areas.		
45			
46	GRADUATE MEDICAL EDUCATION BOARD		
47	MEDICAL RESIDENCY EDUCATION GRANTS		
48	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
49	Total Operating Expense	7,000,000	7,000,000

The above appropriations for medical residency education grants are to be distributed in accordance with IC 21-13-6.5.

FOR THE DEPARTMENT OF ADMINISTRATION

COLUMBUS LEARNING CENTER LEASE PAYMENT

Total Operating Expense	5,047,000	5,106,000
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B. ELEMENTARY AND SECONDARY EDUCATION

FOR THE DEPARTMENT OF EDUCATION

Total Operating Expense	19,856,457	19,856,457
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Professional Standards Fund (IC 20-28-2-10)

Other Operating Expense	1,237,940	1,237,940
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Augmentation allowed from the Professional Standards Fund.

The above appropriations include funds to provide state support to educational service centers.

STATE BOARD OF EDUCATION

Total Operating Expense	1,853,810	1,853,810
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PUBLIC TELEVISION DISTRIBUTION

Total Operating Expense	4,000,000	4,000,000
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Of the above appropriations, at least one-seventh of the funds each year shall be set aside and distributed equally among all of the public radio stations.

STEM PROGRAM ALIGNMENT

Total Operating Expense	4,550,000	4,550,000
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The above appropriations for STEM program alignment shall be used to provide competitive grants to school corporations, charter schools, and other entities for the purpose of increasing access to high quality STEM programming, implementing qualified STEM curricula and professional development plans, to develop methods of evaluating STEM curricula and professional development plans for the purpose of awarding STEM grants, and to develop a system for measuring student growth in critical thinking, problem-solving, and other STEM-based skills in schools that receive STEM grants. The department shall provide an annual report to the general assembly, the office of the governor, and the state board of education describing the department's progress toward implementing the state's STEM plan. All data collected by the department shall be tracked electronically and shared with the management and performance hub for the purpose of collecting longitudinal data.

Of the above appropriations, up to \$1,200,000 in each fiscal year shall be used to provide grants to colleges or universities for the purpose of supporting programs and statewide initiatives dedicated to increasing student enrollment and improving student scores in math and science Advanced Placement courses and to provide grants to school corporations and charter schools to pilot Cambridge Education programs

and courses.

Of the above appropriations, \$300,000 each fiscal year shall be used to partner with the commission for higher education to provide professional development and technical assistance to schools that pilot the transitions math course for students transitioning from secondary to post-secondary education.

ROBOTICS COMPETITION PROGRAM

Total Operating Expense	4,500,000	4,500,000
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INDIANA BAR FOUNDATION - WE THE PEOPLE

Total Operating Expense	350,000	350,000
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RILEY HOSPITAL

Total Operating Expense	250,000	250,000
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BEST BUDDIES

Total Operating Expense	206,125	206,125
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ALL PRO DADS

Total Operating Expense	300,000	300,000
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SCHOOL TRAFFIC SAFETY

Total Operating Expense	227,143	227,143
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OFFICE OF KINDERGARTEN READINESS

Total Operating Expense	522,851	522,851
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CROSSING THE FINISH LINE

Total Operating Expense	2,500,000	2,500,000
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INNOVATION NETWORK SCHOOL GRANT PROGRAM

Total Operating Expense	12,000,000	13,000,000
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SPECIAL EDUCATION (S-5)

Total Operating Expense	29,070,000	29,070,000
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The above appropriations for special education (S-5) are for the services described in IC 20-35-6-2. The department of education shall review the processes and procedures for allocating special education (S-5) funds to identify ways to improve special education services for students by providing schools with better information on provider services, availability and capacity and by identifying efficiencies that will increase the cost effectiveness of the program. The department of education shall collaborate with the department of child services and the family and social services administration when conducting the review. The department of education shall present the findings of the review to the state budget committee by no later than December 31, 2023.

NEXT LEVEL COMPUTER SCIENCE PROGRAM

Total Operating Expense	3,000,000	3,000,000
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TEACHERS' SOCIAL SECURITY AND RETIREMENT DISTRIBUTION

Total Operating Expense	2,157,521	2,157,521
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The above appropriations shall be distributed by the department of education on a monthly basis in equal payments to special education cooperatives, area career and technical education schools, and other governmental entities that received state teachers' Social Security distributions for certified education personnel (excluding the certified education personnel funded through federal grants) during the fiscal

year beginning July 1, 1992, and ending June 30, 1993, and for the units under the Indiana state teachers' retirement fund, the amount they received during the 2002-2003 state fiscal year for teachers' retirement. If the total amount to be distributed is greater than the total appropriation, the department of education shall reduce each entity's distribution proportionately.

STUDENT FUNDING FORMULA DISTRIBUTION

Total Operating Expense	8,897,000,000	9,075,000,000
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The above appropriations are to be distributed in accordance with a statute enacted for this purpose during the 2023 session of the general assembly.

If the above appropriations are more than the amount required by statute, the excess appropriations shall revert to the general fund at the end of each fiscal year.

The above appropriations shall be distributed under a schedule set by the budget agency and approved by the governor. The schedule shall provide for at least twelve (12) payments made at least once every forty (40) days, and the aggregate of the payments in each fiscal year shall equal the amount required by statute.

TEACHER APPRECIATION GRANTS

Total Operating Expense	37,500,000	37,500,000
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It is the intent of the general assembly that the above appropriations for teacher appreciation grants shall be the total allowable state expenditure for the program. If disbursements are anticipated to exceed the total appropriation for a state fiscal year, the department of education shall reduce the distributions proportionately.

DISTRIBUTION FOR SUMMER SCHOOL

Total Operating Expense	18,360,000	18,360,000
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It is the intent of the general assembly that the above appropriations for summer school shall be the total allowable state expenditure for the program. Therefore, if the expected disbursements are anticipated to exceed the total appropriation for that state fiscal year, then the department of education shall reduce the distributions proportionately.

DISTRIBUTION FOR ADULT LEARNERS

Total Operating Expense	44,512,500	53,862,500
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NATIONAL SCHOOL LUNCH PROGRAM

Total Operating Expense	5,108,582	5,108,582
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TESTING

Total Operating Expense	22,355,000	22,355,000
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The above appropriations are for assessments, including special education alternate assessments, as determined by the state board of education and the department of education.

REMEDIATION TESTING

Total Operating Expense	14,126,474	14,126,474
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The above appropriations for remediation testing are for grants to school corporations, charter schools, and accredited nonpublic schools through the department of education. School corporations, charter schools, and accredited nonpublic schools shall use the grants to fund formative tests to identify students who require remediation.

GRADUATION PATHWAYS POST-SECONDARY COMPETENCIES

Total Operating Expense	5,600,000	5,600,000
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The above appropriations are to provide funding for students enrolled in school corporations, charter schools, and accredited nonpublic schools to take the Advanced Placement and Cambridge International exams. A maximum of three (3) exams per student may be funded. Any remaining funds available after exam fees have been paid shall be prioritized for use by teachers of Advanced Placement or Cambridge International courses to attend professional development training.

PSAT PROGRAM

Total Operating Expense	2,710,000	2,710,000
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The above appropriations for the PSAT program are to provide funding for students enrolled in school corporations, charter schools, and accredited nonpublic schools in grade 10 and 11 to take the PSAT exam.

GIFTED AND TALENTED EDUCATION PROGRAM

Total Operating Expense	15,000,000	15,000,000
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Each fiscal year, the department shall make \$750,000 available to school corporations and charter schools to purchase verbal and quantitative reasoning tests to be administered to all students within the corporation or charter school that are enrolled in kindergarten, second grade, and fifth grade.

ALTERNATIVE EDUCATION

Total Operating Expense	5,306,394	5,306,394
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The above appropriations include funding to provide \$10,000 for each child in recovery from alcohol or drug abuse who attends a charter school accredited by the National Association of Recovery Schools. This funding is in addition to any funding received by the charter school from the student funding formula.

SENATOR DAVID C. FORD EDUCATIONAL TECHNOLOGY PROGRAM

Total Operating Expense	6,086,071	6,086,071
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The department shall use the above appropriations to make grants to school corporations and charter schools to promote student learning through the use of technology and to acquire innovative education technologies that can be accessed and utilized by all school corporations and charter schools.

Of the above appropriations, \$1,350,000 shall be used for each fiscal year to provide grants to school corporations and charter schools to purchase robotic technology

and provide professional development endorsed by the Council of Administrators of Special Education to improve the social and behavioral skills for students with autism.

SCHOOL BUSINESS OFFICIALS LEADERSHIP ACADEMY

Total Operating Expense	150,000	150,000
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The department shall make the above appropriations available to the Indiana Association of School Business Officials to operate an academy designed to strengthen the management and leadership skills of practicing Indiana school business officials employed by school corporations and charter schools.

SCHOOL SUPERINTENDENTS LEADERSHIP ACADEMY

Total Operating Expense	150,000	150,000
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The department shall make the above appropriations available to the Indiana Association of Public School Superintendents to operate an academy designed to strengthen the management and leadership skills of practicing Indiana school superintendents and leaders of charter schools.

SCHOOL INTERNET CONNECTION

Total Operating Expense	3,415,000	3,415,000
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DUAL IMMERSION PILOT PROGRAM

Total Operating Expense	425,000	425,000
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SCHOOL SAFETY SPECIALIST TRAINING AND CERTIFICATION PROGRAM

Total Operating Expense	1,000,000	1,000,000
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FOR THE INDIANA CHARTER SCHOOL BOARD

Total Operating Expense	538,239	541,752
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FOR THE INDIANA PUBLIC RETIREMENT SYSTEM

TEACHERS' RETIREMENT FUND DISTRIBUTION

Other Operating Expense	1,035,200,000	1,066,300,000
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Augmentation allowed.

If the amount required under the pre-1996 account of the teachers' retirement fund for actual benefits for the Post Retirement Pension Increases that are funded on a "pay as you go" basis plus the base benefits under the pre-1996 account of the teachers' retirement fund is:

- (1) greater than the above appropriations for a year, after notice to the governor and the budget agency of the deficiency, the above appropriation for the year shall be augmented from the state general fund. Any augmentation shall be included in the required pension stabilization calculation under IC 5-10.4; or
- (2) less than the above appropriations for a year, the excess shall be retained in the state general fund. The portion of the benefit funded by the annuity account and the actuarially funded Post Retirement Pension Increases shall not be part of this calculation.

C. OTHER EDUCATION

FOR THE EDUCATION EMPLOYMENT RELATIONS BOARD

Total Operating Expense	1,249,452	1,291,810
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FOR THE STATE LIBRARY

Total Operating Expense	3,745,494	3,749,310
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STATEWIDE LIBRARY SERVICES

Total Operating Expense	1,508,166	1,508,535
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LIBRARY SERVICES FOR THE BLIND - ELECTRONIC NEWSLINES

Total Operating Expense	180,000	180,000
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ACADEMY OF SCIENCE

Total Operating Expense	4,357	4,357
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HISTORICAL MARKER PROGRAM

Total Operating Expense	8,649	8,649
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INSPIRE

Total Operating Expense	1,382,250	1,382,250
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LOCAL LIBRARY CONNECTIVITY GRANT

Total Operating Expense	1,382,250	1,382,250
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FOR THE ARTS COMMISSION

Total Operating Expense	5,197,761	5,198,192
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The above appropriations to the arts commission include \$650,000 each year to provide grants to:

- (1) arts organizations that have recently qualified for general operating support as major arts organizations, as determined by the arts commission; and
- (2) regional organizations that have recently qualified for general operating support as mid-major arts organizations, as determined by the arts commission and its regional re-granting partners.

SECTION 10. [EFFECTIVE JULY 1, 2023]

DISTRIBUTIONS

FOR THE STATE COMPTROLLER

GAMING TAX

Total Operating Expense	50,500,000	50,500,000
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Augmentation allowed.

The above appropriations include \$48,000,000 each year for the supplemental wagering tax distribution in IC 4-33-13-5 and \$2,500,000 each year for the historic hotel district community support fee distribution in IC 4-35-8.3-4.

SECTION 11. [EFFECTIVE JULY 1, 2023]

Federal funds are available for career and technical education under the Carl D. Perkins Career and Technical Education Act of 2006 (20 U.S.C. 2301 et seq. for Career and Technical Education). Funds shall be received by the workforce cabinet and may be allocated by the budget agency after consultation with the workforce

cabinet and any other state agencies, commissions, or organizations required by state law.

SECTION 12. [EFFECTIVE JULY 1, 2023]

In accordance with IC 20-20-38, the budget agency, upon the request of the workforce cabinet, may proportionately augment or reduce an allocation of federal funds made under SECTION 11 of this act.

SECTION 13. [EFFECTIVE JULY 1, 2023]

Utility bills for the month of June, travel claims covering the period June 16 to June 30, payroll for the period of the last half of June, any interdepartmental bills for supplies or services for the month of June, and any other miscellaneous expenses incurred during the period June 16 to June 30 shall be charged to the appropriation for the succeeding year. No interdepartmental bill shall be recorded as a refund of expenditure to any current year allotment account for supplies or services rendered or delivered at any time during the preceding June period.

SECTION 14. [EFFECTIVE JULY 1, 2023]

The budget agency, under IC 4-10-11, IC 4-12-1-13, and IC 4-13-1, in cooperation with the Indiana department of administration, may fix the amount of reimbursement for traveling expenses (other than transportation) for travel within the limits of Indiana. This amount may not exceed actual lodging and miscellaneous expenses incurred. A person in travel status, as defined by the state travel policies and procedures established by the Indiana department of administration and the budget agency, is entitled to a meal allowance not to exceed during any twenty-four (24) hour period the standard meal allowances established by the federal Internal Revenue Service.

All appropriations provided by this act or any other statute, for traveling and hotel expenses for any department, officer, agent, employee, person, trustee, or commissioner, are to be used only for travel within the state of Indiana, unless those expenses are incurred in traveling outside the state of Indiana on trips that previously have received approval as required by the state travel policies and procedures established by the Indiana department of administration and the budget agency. With the required approval, a reimbursement for out-of-state travel expenses may be granted in an amount not to exceed actual lodging and miscellaneous expenses incurred. A person in travel status is entitled to a meal allowance not to exceed during any twenty-four (24) hour period the standard meal allowances established by the federal Internal Revenue Service for properly approved travel within the continental United States and a minimum of \$50 during any twenty-four (24) hour period for properly approved travel outside the continental United States. However, while traveling in Japan, the minimum meal allowance shall not be less than \$90 for any twenty-four (24) hour period. While traveling in Korea and Taiwan, the minimum meal allowance shall not be less than \$85 for any twenty-four (24) hour period. While traveling in Singapore, China, Great Britain, Germany, the Netherlands, and France, the minimum meal allowance shall not be less than \$65 for any twenty-four (24) hour period.

In the case of the state supported institutions of postsecondary education, approval for out-of-state travel may be given by the chief executive officer of the institution, or the chief executive officer's authorized designee, for the chief executive officer's respective personnel.

Before reimbursing overnight travel expenses, the state comptroller shall require documentation as prescribed in the state travel policies and procedures established by the Indiana department of administration and the budget agency. No appropriation from any fund may be construed as authorizing the payment of any sum in excess of the standard mileage rates for personally owned transportation equipment established by the federal Internal Revenue Service when used in the discharge of state business. The Indiana department of administration and the budget agency may adopt policies and procedures relative to the reimbursement of travel and moving expenses of new state employees and the reimbursement of travel expenses of prospective employees who are invited to interview with the state.

SECTION 15. [EFFECTIVE JULY 1, 2023]

Notwithstanding IC 4-10-11-2.1, the salary per diem of members of boards, commissions, and councils who are entitled to a salary per diem is equal to \$100 per day. However, members of boards, commissions, or councils who receive an annual or a monthly salary paid by the state are not entitled to the salary per diem provided in IC 4-10-11-2.1.

SECTION 16. [EFFECTIVE JULY 1, 2023]

No payment for personal services shall be made by the state comptroller unless the payment has been approved by the budget agency or the designee of the budget agency.

SECTION 17. [EFFECTIVE JULY 1, 2023]

No warrant for operating expenses, capital outlay, or fixed charges shall be issued to any department or an institution unless the receipts of the department or institution have been deposited into the state treasury for the month. However, if a department or an institution has more than \$10,000 in daily receipts, the receipts shall be deposited into the state treasury daily.

SECTION 18. [EFFECTIVE JULY 1, 2023]

In case of loss by fire or any other cause involving any state institution or department, the proceeds derived from the settlement of any claim for the loss shall be deposited in the state treasury, and the amount deposited is hereby reappropriated to the institution or department for the purpose of replacing the loss. If it is determined that the loss shall not be replaced, any funds received from the settlement of a claim shall be deposited into the state general fund.

SECTION 19. [EFFECTIVE JULY 1, 2023]

If an agency has computer equipment in excess of the needs of that agency, then

the excess computer equipment may be sold under the provisions of surplus property sales, and the proceeds of the sale or sales shall be deposited in the state treasury. The amount so deposited is hereby reappropriated to that agency for other operating expenses of the then current year, if approved by the director of the budget agency.

SECTION 20. [EFFECTIVE JULY 1, 2023]

This act does not authorize any rehabilitation and repairs to any state buildings, nor does it allow that any obligations be incurred for lands and structures, without the prior approval of the budget director or the director's designee. This SECTION does not apply to contracts for the state universities supported in whole or in part by state funds.

SECTION 21. [EFFECTIVE JULY 1, 2023]

If an agency has an annual appropriation fixed by law, and if the agency also receives an appropriation in this act for the same function or program, the appropriation in this act supersedes any other appropriations and is the total appropriation for the agency for that program or function.

SECTION 22. [EFFECTIVE JULY 1, 2023]

The balance of any appropriation or funds heretofore placed or remaining to the credit of any division of the state of Indiana, and any appropriation or funds provided in this act placed to the credit of any division of the state of Indiana, the powers, duties, and functions whereof are assigned and transferred to any department for salaries, maintenance, operation, construction, or other expenses in the exercise of such powers, duties, and functions, shall be transferred to the credit of the department to which such assignment and transfer is made, and the same shall be available for the objects and purposes for which appropriated originally.

SECTION 23. [EFFECTIVE JULY 1, 2023]

The director of the division of procurement of the Indiana department of administration, or any other person or agency authorized to make purchases of equipment, shall not honor any requisition for the purchase of an automobile that is to be paid for from any appropriation made by this act or any other act, unless the following facts are shown to the satisfaction of the commissioner of the Indiana department of administration or the commissioner's designee:

- (1) In the case of an elected state officer, it shall be shown that the duties of the office require driving about the state of Indiana in the performance of official duty.
- (2) In the case of department or commission heads, it shall be shown that the statutory duties imposed in the discharge of the office require traveling a greater distance than one thousand (1,000) miles each month or that they are subject to official duty call at all times.
- (3) In the case of employees, it shall be shown that the major portion of the duties assigned to the employee require travel on state business in excess of one thousand (1,000) miles each month, or that the vehicle is identified by the agency as an integral part of the job assignment.

1
2 In computing the number of miles required to be driven by a department head or an
3 employee, the distance between the individual's home and office or designated official
4 station is not to be considered as a part of the total. Department heads shall annually
5 submit justification for the continued assignment of each vehicle in their department,
6 which shall be reviewed by the commissioner of the Indiana department of administration,
7 or the commissioner's designee. There shall be an insignia permanently affixed on
8 each side of all state owned cars, designating the cars as being state owned. However,
9 this requirement does not apply to state owned cars driven by elected state officials
10 or to cases where the commissioner of the Indiana department of administration or
11 the commissioner's designee determines that affixing insignia on state owned cars
12 would hinder or handicap the persons driving the cars in the performance of their
13 official duties.

14
15 **SECTION 24. [EFFECTIVE JULY 1, 2023]**

16
17 When budget agency approval or review is required under this act, the budget agency
18 may refer to the budget committee any budgetary or fiscal matter for an advisory
19 recommendation. The budget committee may hold hearings and take any actions authorized
20 by IC 4-12-1-11, and may make an advisory recommendation to the budget agency.
21

22 **SECTION 25. [EFFECTIVE JULY 1, 2023]**

23
24 Except as provided for under IC 4-12-18, the governor of the state of Indiana is
25 solely authorized to accept on behalf of the state any and all federal funds available
26 to the state of Indiana. Federal funds received under this SECTION are appropriated
27 for purposes specified by the federal government, subject to allotment by the budget
28 agency. The provisions of this SECTION and all other SECTIONS concerning the
29 acceptance, disbursement, review, and approval of any grant, loan, or gift made by
30 the federal government or any other source to the state or its agencies and political
31 subdivisions shall apply, notwithstanding any other law.
32

33 **SECTION 26. [EFFECTIVE JULY 1, 2023]**

34
35 Except as provided for under IC 4-12-18, federal funds received as revenue by a
36 state agency or department are not available to the agency or department for expenditure
37 until allotment has been made by the budget agency under IC 4-12-1-12(d).
38

39 **SECTION 27. [EFFECTIVE JULY 1, 2023]**

40
41 A contract or an agreement for personal services or other services may not be
42 entered into by any agency or department of state government without the approval
43 of the budget agency or the designee of the budget director.
44

45 **SECTION 28. [EFFECTIVE JULY 1, 2023]**

46
47 Except in those cases where a specific appropriation has been made to cover the
48 payments for any of the following, the state comptroller shall transfer, from the
49 personal services appropriations for each of the various agencies and departments,

necessary payments for Social Security, public employees' retirement, health insurance, life insurance, and any other similar payments directed by the budget agency.

SECTION 29. [EFFECTIVE JULY 1, 2023]

Subject to SECTION 24 of this act as it relates to the budget committee, the budget agency with the approval of the governor may withhold allotments of any or all appropriations contained in this act for the biennium, if it is considered necessary to do so in order to prevent a deficit financial situation.

SECTION 30. [EFFECTIVE JULY 1, 2023]

CONSTRUCTION

For the 2023-2025 biennium, the following amounts, from the funds listed as follows, are appropriated to provide for the construction, reconstruction, rehabilitation, repair, purchase, rental, and sale of state properties, capital lease rentals, and the purchase and sale of land, including equipment for these properties and other projects as specified.

State General Fund - Lease Rentals	
	145,281,411
State General Fund - Construction	
	1,253,344,253
Employment Security Special Fund	
	500,000
Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)	
	4,325,000
Bureau of Motor Vehicles Commission Fund (IC 9-14-14-1)	
	4,750,000
Veterans' Home Building Fund (IC 10-17-9-7)	
	2,125,000
State Construction Fund (IC 9-13-2-173.1)	
	136,241,194
State Highway Fund (IC 8-23-9-54)	
	52,716,000
Integrated Public Safety Communications Fund (IC 5-26-4-1)	
	2,000,000
Pokagon Band Tribal-State Compact Fund (IC 4-12-1-20)	
	3,000,000
TOTAL	1,604,282,858

The allocations provided under this SECTION are made from the state general fund, unless specifically authorized from other designated funds by this act. The budget agency, with the approval of the governor, in approving the allocation of funds pursuant to this SECTION, shall consider, as funds are available, allocations for the following specific uses, purposes, and projects:

		<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	A. GENERAL GOVERNMENT			
2				
3	FOR THE STATE BUDGET AGENCY - LEASES			
4	Stadium Lease Rental	43,096,463	43,296,713	
5	Convention Center Lease Rental	16,934,762	17,182,512	
6	STATE BUDGET AGENCY			
7	Indiana Motorsports Commission	7,000,000	7,000,000	
8	Water Infrastructure Assistance	20,000,000	20,000,000	
9	Residential Housing Infrastr. Assistance	50,000,000	25,000,000	
10	Pre-1996 TRF Supplemental Deposit	0	250,000,000	
11	Lake Michigan Erosion Study	1,000,000	0	
12	Gary International Airport	9,820,000	0	
13	Statewide Deferred Maintenance	150,000,000	150,000,000	
14	Enterprise Financial System Planning	1,000,000	0	
15	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)			
16	Enterprise Grant Management System	3,000,000	0	
17	DEPARTMENT OF LOCAL GOVERNMENT FINANCE			
18	PPOP-IN Ongoing Funding	135,000	135,000	
19	Budget Form Application	440,000	0	
20	State Distribution PP App	175,000	0	
21	Technical Debt Resolution	243,000	243,000	
22	Property Tax Billing Model	470,000	0	
23	DEPARTMENT OF ADMINISTRATION			
24	Preventive Maintenance	6,471,634	7,026,466	
25	Repair and Rehabilitation	38,984,801	26,956,996	
26	State Construction Fund (IC 9-13-2-173.1)			
27	Re-Entry Ed Facility Demolition	1,500,000	0	
28	IGC Campus Safety Modernization	3,000,000	0	
29	Demolition Fund	5,000,000	0	
30	DEPARTMENT OF ADMINISTRATION - LEASES			
31	Neuro-Diagnostic Inst Capital Lease	12,385,420	12,385,541	
32	OFFICE OF ADMINISTRATIVE LAW PROCEEDINGS			
33	Case Management System	190,000	0	
34				
35	B. PUBLIC SAFETY			
36				
37	(1) LAW ENFORCEMENT			
38				
39	INDIANA STATE POLICE			
40	Preventive Maintenance	1,588,022	2,205,674	
41	Law Enforcement Radios	23,250,000	0	
42	State Construction Fund (IC 9-13-2-173.1)			
43	Repair and Rehabilitation	3,105,000	4,110,000	
44	LAW ENFORCEMENT TRAINING BOARD			
45	Preventive Maintenance	230,000	230,000	
46	FF&E for Renovated Academy	0	5,000,000	
47	State Construction Fund (IC 9-13-2-173.1)			
48	Repair and Rehabilitation	172,700	310,000	
49	CRIMINAL JUSTICE INSTITUTE			

		<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	Victim's Compensation System Upgrade	800,000	0	
2	ADJUTANT GENERAL			
3	Preventive Maintenance	1,941,079	1,941,079	
4	State Construction Fund (IC 9-13-2-173.1)			
5	Repair and Rehabilitation	4,801,544	4,629,053	
6	Hamilton County RC Phase II	23,786,946	0	
7	Columbus RC Modernization	5,975,000	0	
8	Bloomington RC Modernization	3,474,500	0	
9	LaPorte RC Modernization	0	2,373,500	
10	Vincennes RC Modernization	0	2,603,000	
11	ALCOHOL & TOBACCO COMMISSION			
12	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)			
13	Law Enforcement Radios	850,000	0	
14	INTEGRATED PUBLIC SAFETY COMMISSION			
15	Preventive Maintenance	500,000	500,000	
16	Repair and Rehabilitation	5,409,308	457,600	
17	Integrated Public Safety Communications Fund (IC 5-26-4-1)			
18	IPSC Radios	1,000,000	1,000,000	
19				
20	(2) CORRECTIONS			
21				
22	DEPARTMENT OF CORRECTION			
23	Agency Wide Technology Upgrade	5,196,103	5,196,103	
24	STATE PRISON			
25	Preventive Maintenance	537,625	537,625	
26	Repair and Rehabilitation	0	1,200,000	
27	PENDLETON CORRECTIONAL FACILITY			
28	Preventive Maintenance	635,375	635,375	
29	Repair and Rehabilitation	4,220,000	0	
30	WOMEN'S PRISON			
31	Preventive Maintenance	175,950	175,950	
32	Repair and Rehabilitation	1,066,356	0	
33	NEW CASTLE CORRECTIONAL FACILITY			
34	Preventive Maintenance	805,000	805,000	
35	Repair and Rehabilitation	0	300,000	
36	PUTNAMVILLE CORRECTIONAL FACILITY			
37	Preventive Maintenance	430,100	430,100	
38	Repair and Rehabilitation	10,083,300	0	
39	BRANCHVILLE CORRECTIONAL FACILITY			
40	Preventive Maintenance	193,545	193,545	
41	Repair and Rehabilitation	0	202,000	
42	WESTVILLE CORRECTIONAL FACILITY			
43	Preventive Maintenance	508,300	508,300	
44	ROCKVILLE CORRECTIONAL FACILITY			
45	Preventive Maintenance	244,375	244,375	
46	PLAINFIELD CORRECTIONAL FACILITY			
47	Preventive Maintenance	305,469	305,469	
48	Repair and Rehabilitation	0	3,177,410	
49	RECEPTION AND DIAGNOSTIC CENTER			

		<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	Preventive Maintenance	102,638	102,638	
2	Repair and Rehabilitation	0	231,000	
3	CORRECTIONAL INDUSTRIAL FACILITY			
4	Preventive Maintenance	293,250	293,250	
5	Repair and Rehabilitation	0	477,662	
6	WABASH VALLEY CORRECTIONAL FACILITY			
7	Preventive Maintenance	296,406	296,406	
8	CHAIN O' LAKES CORRECTIONAL FACILITY			
9	Preventive Maintenance	58,650	58,650	
10	MADISON CORRECTIONAL FACILITY			
11	Preventive Maintenance	542,512	542,512	
12	Repair and Rehabilitation	0	190,000	
13	MIAMI CORRECTIONAL FACILITY			
14	Preventive Maintenance	439,875	439,875	
15	LAPORTE JUVENILE CORRECTIONAL FACILITY			
16	Preventive Maintenance	39,100	39,100	
17	EDINBURGH CORRECTIONAL FACILITY			
18	Preventive Maintenance	39,100	39,100	
19	PENDLETON JUVENILE CORRECTIONAL FACILITY			
20	Preventive Maintenance	146,625	146,625	
21	NORTH CENTRAL JUVENILE CORRECTIONAL FACILITY			
22	Preventive Maintenance	58,650	58,650	
23	Repair and Rehabilitation	0	405,000	
24	SOUTH BEND WORK RELEASE CENTER			
25	Preventive Maintenance	48,875	48,875	
26	HERITAGE TRAIL CORRECTIONAL FACILITY			
27	Preventive Maintenance	219,938	219,938	
28	Repair and Rehabilitation	1,305,000	350,000	
29				
30	(3) REGULATORY & LICENSING			
31				
32	PROFESSIONAL LICENSING AGENCY			
33	Call Center Build-Out	160,000	0	
34	MOTOR VEHICLES COMMISSION			
35	Bureau of Motor Vehicles Commission Fund (IC 9-14-14-1)			
36	Repair and Rehabilitation	2,250,000	2,000,000	
37	BMVC System Planning	500,000	0	
38	DEPARTMENT OF HOMELAND SECURITY			
39	Local Firefighter Training Facilities	13,100,000	0	
40				
41	C. CONSERVATION AND ENVIRONMENT			
42				
43	DEPARTMENT OF NATURAL RESOURCES - GENERAL ADMINISTRATION			
44	Preventive Maintenance	108,500	108,500	
45	Division of Water Database Upgrade	1,300,000	0	
46	Trails	50,000,000	0	
47	State Construction Fund (IC 9-13-2-173.1)			
48	Repair and Rehabilitation	4,100,917	4,100,917	
49	FISH AND WILDLIFE			

		<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	Preventive Maintenance	1,705,000	1,705,000	
2	FORESTRY			
3	Preventive Maintenance	1,677,500	1,677,500	
4	State Construction Fund (IC 9-13-2-173.1)			
5	Repair and Rehabilitation	4,500,000	0	
6	NATURE PRESERVES			
7	Preventive Maintenance	645,275	645,275	
8	STATE PARKS AND RESERVOIR MANAGEMENT			
9	Preventive Maintenance	4,490,000	4,490,000	
10	State Construction Fund (IC 9-13-2-173.1)			
11	Repair and Rehabilitation	2,240,000	1,000,000	
12	Lincoln Amphitheater	4,600,000	0	
13	Pokagon Band Tribal-State Compact Fund (IC 4-12-1-20)			
14	Prophetstown Visitor Ctr Construction	3,000,000	0	
15	ENGINEERING DIVISION			
16	Preventive Maintenance	30,000	30,000	
17	State Construction Fund (IC 9-13-2-173.1)			
18	Repair and Rehabilitation	900,000	450,000	
19	DIVISION OF WATER			
20	Preventive Maintenance	30,000	30,000	
21	State Construction Fund (IC 9-13-2-173.1)			
22	Repair and Rehabilitation	0	645,000	
23	ENFORCEMENT			
24	Preventive Maintenance	297,000	297,000	
25	State Construction Fund (IC 9-13-2-173.1)			
26	Repair and Rehabilitation	0	360,000	
27	ENTOMOLOGY			
28	Preventive Maintenance	151,250	151,250	
29	INDIANA STATE MUSEUM AND HISTORIC SITES CORPORATION			
30	Preventive Maintenance	645,029	709,532	
31	Capital Fundraising Match - R & R	1,000,000	1,000,000	
32	Repair and Rehabilitation	1,584,400	433,000	
33	Whitewater Canal Study	500,000	0	
34				
35	The above appropriation may be used for studying the economic impact of the canal and			
36	the engineering design.			
37				
38	WAR MEMORIALS COMMISSION			
39	Preventive Maintenance	1,200,000	1,200,000	
40	State Construction Fund (IC 9-13-2-173.1)			
41	Repair and Rehabilitation	12,830,000	10,006,550	
42	WHITE RIVER STATE PARK			
43	Preventive Maintenance	469,250	469,250	
44	Repair and Rehabilitation	2,500,000	0	
45	DEPARTMENT OF ENVIRONMENTAL MANAGEMENT			
46	IDEM Technology Imp Projects	5,500,000	0	
47	MAUMEE RIVER BASIN COMMISSION			
48	Repair and Rehabilitation	550,000	150,000	
49				

D. ECONOMIC AND WORKFORCE DEVELOPMENT

INDIANA ECONOMIC DEVELOPMENT CORPORATION

Site Acquisition Strategies	150,000,000	0
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If the corporation sells a property acquired with funds from the above appropriation, the proceeds from the sale shall be deposited in the general fund. The budget agency may, after budget committee review, transfer the proceeds from a sale to a revolving fund for future site acquisitions by the corporation.

INDIANA STATE FAIR

Preventive Maintenance	1,201,750	1,201,750
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Repair and Rehabilitation	6,421,800	3,458,636
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State Construction Fund (IC 9-13-2-173.1)

Fairgrounds Entry and Indoor Track	19,797,627	0
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DEPARTMENT OF WORKFORCE DEVELOPMENT

Applied Workforce Data Initiative	4,000,000	4,000,000
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Employment Security Special Fund

Preventive Maintenance	250,000	250,000
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E. TRANSPORTATION

DEPARTMENT OF TRANSPORTATION - BUILDINGS AND GROUNDS

State Highway Fund (IC 8-23-9-54)

Preventive Maintenance	2,548,000	2,548,000
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Repair and Rehabilitation	16,130,000	5,000,000
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A&E Fee Gary Unit/Salt Bldg	580,000	0
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Const. of the Gary Unit/Salt Bldg	0	11,600,000
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A&E Fee Frankfort Subdistrict Renv.	0	510,000
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A&E Fee for Jasper Unit/Salt Bldg	0	500,000
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Const. of the Roselawn Unit/Salt Bldg	9,800,000	0
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Capital Land Purchase	250,000	250,000
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INDOT Radios	3,000,000	0
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F. FAMILY AND SOCIAL SERVICES, HEALTH, AND VETERANS' AFFAIRS

(1) FAMILY AND SOCIAL SERVICES ADMINISTRATION

FSSA - DIVISION OF MENTAL HEALTH

Repair and Rehabilitation	3,018,010	0
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EVANSVILLE PSYCHIATRIC CHILDREN'S CENTER

Preventive Maintenance	36,500	36,500
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EVANSVILLE STATE HOSPITAL

Preventive Maintenance	391,162	391,162
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Repair and Rehabilitation	454,780	261,200
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LOGANSPOUT STATE HOSPITAL

Preventive Maintenance	491,572	491,572
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Repair and Rehabilitation	908,993	1,097,214
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	<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	State Construction Fund (IC 9-13-2-173.1)		
2	LSH Steam Plant Decommissioning	0	5,868,940
3	MADISON STATE HOSPITAL		
4	Preventive Maintenance	464,104	464,104
5	Repair and Rehabilitation	0	249,900
6	RICHMOND STATE HOSPITAL		
7	Preventive Maintenance	550,000	550,000
8	Repair and Rehabilitation	1,535,000	610,000
9	NEURODIAGNOSTIC INSTITUTE		
10	Preventive Maintenance	475,810	475,810
11			
12	(2) PUBLIC HEALTH		
13			
14	DEPARTMENT OF HEALTH		
15	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
16	Public Health Emergency Radios	475,000	0
17	SCHOOL FOR THE DEAF		
18	Preventive Maintenance	750,000	750,000
19	SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED		
20	Preventive Maintenance	750,000	750,000
21			
22	(3) VETERANS' AFFAIRS		
23			
24	DEPARTMENT OF VETERANS' AFFAIRS		
25	Preventive Maintenance	69,700	69,700
26	INDIANA VETERANS' HOME		
27	Veterans' Home Building Fund (IC 10-17-9-7)		
28	Preventive Maintenance	637,500	637,500
29	Repair and Rehabilitation	250,000	250,000
30	Key Card Access System	350,000	0
31			
32	G. EDUCATION		
33			
34	HIGHER EDUCATION		
35			
36	COMMISSION FOR HIGHER EDUCATION		
37	Martin University	5,000,000	5,000,000
38			
39	Subject to budget committee review, the above appropriations shall be awarded by		
40	the commission as grants to Martin University. Martin University must demonstrate		
41	to the commission that the grants will be used to attract and retain students pursuing		
42	careers in high-demand professions including but not limited to teaching, law enforcement,		
43	and careers in the field of science, technology, engineering, and math.		
44			
45	INDIANA UNIVERSITY - TOTAL SYSTEM		
46	Repair and Rehabilitation	18,886,280	18,886,280
47	PURDUE UNIVERSITY - TOTAL SYSTEM		
48	Repair and Rehabilitation	15,101,111	15,101,111
49	INDIANA STATE UNIVERSITY		

		<i>FY 2023-2024 Appropriation</i>	<i>FY 2024-2025 Appropriation</i>	<i>Biennial Appropriation</i>
1	Repair and Rehabilitation	1,932,790	1,932,790	
2	UNIVERSITY OF SOUTHERN INDIANA			
3	Repair and Rehabilitation	1,483,291	1,483,291	
4	BALL STATE UNIVERSITY			
5	Repair and Rehabilitation	3,921,090	3,921,090	
6	VINCENNES UNIVERSITY			
7	Repair and Rehabilitation	1,227,440	1,227,440	
8	IVY TECH COMMUNITY COLLEGE			
9	Repair and Rehabilitation	4,468,850	4,468,850	
10				
11	SECTION 31. [EFFECTIVE JULY 1, 2023]			
12				
13	The budget agency may employ one (1) or more architects or engineers to inspect			
14	construction, rehabilitation, and repair projects covered by the appropriations			
15	in this act or previous acts.			
16				
17	SECTION 32. [EFFECTIVE UPON PASSAGE]			
18				
19	If any part of a construction or rehabilitation and repair appropriation made by			
20	this act or any previous acts has not been allotted or encumbered before the expiration			
21	of the biennium, the budget agency may determine that the balance of the appropriation			
22	is not available for allotment. The appropriation may be terminated, and the balance			
23	may revert to the fund from which the original appropriation was made.			
24				
25	SECTION 33. [EFFECTIVE JULY 1, 2023]			
26				
27	The budget agency may retain balances in the mental health fund at the end of any			
28	fiscal year to ensure there are sufficient funds to meet the service needs of the			
29	developmentally disabled and the mentally ill in any year.			
30				
31	SECTION 34. [EFFECTIVE JULY 1, 2023]			
32				
33	If the budget director determines at any time during the biennium that the executive			
34	branch of state government cannot meet its statutory obligations due to insufficient			
35	funds in the general fund, then notwithstanding IC 4-10-18, the budget agency, with			
36	the approval of the governor and after review by the budget committee, may transfer			
37	from the counter-cyclical revenue and economic stabilization fund to the general fund			
38	any additional amount necessary to maintain a positive balance in the general fund.			
39	SECTION 35. IC 2-5-3.2-2, AS ADDED BY P.L.36-2015, SECTION 2, IS AMENDED TO READ			
40	AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 2. (a) As used in this section, "tax expenditure" means			
41	a tax exemption, tax deduction, tax credit, preferential tax rate, or tax provision that reduces a person's			
42	state tax liability.			
43	(b) The legislative services agency shall, before November 1 of each even numbered year, prepare and			
44	publish a tax expenditure report.			
45	(c) The tax expenditure report must include at least the following:			
46	(1) A listing and explanation of each tax expenditure.			
47	(2) The history of each tax expenditure.			
48	(3) An estimate for each state fiscal year of the next biennial budget of the cost of each tax			
49	expenditure.			

- (4) A discussion of the criteria used to determine whether a tax provision is or is not a tax expenditure.
- (d) The legislative services agency shall submit the tax expenditure report to:
- (1) the legislative council;
 - (2) the interim study committee on fiscal policy established by IC 2-5-1.3-4; and
 - (3) the chairpersons and ranking minority members of:
 - (A) the house committee on ways and means; and
 - (B) the senate committee on appropriations;
- for use in the preparation of and consideration of the state biennial budget.

~~(e) This section expires December 31, 2023.~~

SECTION 36. IC 2-5-36-10.5, AS ADDED BY P.L.13-2017, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 10.5. (a) The commission may appoint an individual to serve as executive director of the commission as provided by section 8 of this chapter.

(b) The executive director shall perform the duties assigned to the executive director by the commission.

(c) To serve as an executive director, an individual must, at a minimum, meet the following qualifications:

(1) Possess a degree from a college or university (as defined in IC 21-7-13-10).

(2) Have any other qualifications the commission considers necessary.

(d) Compensation of the executive director shall be paid by the office of judicial administration created by IC 33-24-6-1, from the fund established in section 13 of this chapter.

SECTION 37. IC 2-5-36-13 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 13. (a) The commission on improving the status of children fund is established to support the staffing and operations of the commission.**

(b) The fund consists of the following:

(1) Appropriations from the state general fund.

(2) Grants.

(3) Donations.

(c) The treasurer of state shall invest the money in the fund not currently needed to meet the obligations of the fund in the same manner as other public funds may be invested.

SECTION 38. IC 3-11-17-6, AS AMENDED BY P.L.74-2017, SECTION 55, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 6. (a) The voting system technical oversight program account is established ~~with~~ **within** the state general fund to provide money for administering and enforcing IC 3-11-7, IC 3-11-7.5, IC 3-11-15, IC 3-11-16, and this chapter.

(b) The ~~election division~~ **secretary of state** shall administer the account. With the approval of the budget agency, funds in the account are available to augment and supplement the funds appropriated to the ~~election division~~ **secretary of state** for the purposes described in this section.

(c) The expenses of administering the account shall be paid from the money in the account.

(d) The account consists of the following:

(1) All civil penalties collected under this chapter.

(2) Fees collected under IC 3-11-15-4.

(3) Contributions to the account made in accordance with a settlement agreement executed with a voting system vendor.

(4) Money appropriated by the general assembly for the voting system technical oversight program.

(e) Money in the account at the end of a state fiscal year does not revert to the state general fund.

SECTION 39. IC 4-2-1-1, AS AMENDED BY P.L.43-2007, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. (a) Subject to subsection (b), the salary of the

1 governor is ninety-five thousand dollars (\$95,000) per year.

2 (b) Beginning January 12, 2009, and on the second Monday of January of each succeeding fourth year,
3 the salary of the governor is increased after any four (4) year period during which the general assembly
4 does not amend this section to increase the governor's salary.

5 (c) The percentage by which salaries are increased under this section is equal to the statewide average
6 percentage, as determined by the budget director, by which the salaries of state employees in the executive
7 branch who are in the same or a similar salary bracket exceed, on January 1 of the current state fiscal year,
8 the salaries of executive branch state employees in the same or a similar salary bracket that were in effect
9 on January 1 of the state fiscal year four (4) years before the current state fiscal year.

10 (d) The amount of a salary increase under this section is equal to the amount determined by applying
11 the percentage increase for the particular year to the governor's salary, as previously adjusted under this
12 section, that was in effect on January 1 of the state fiscal year four (4) years before the current state fiscal
13 year.

14 (e) The governor is not entitled to receive a salary increase under this section if state employees
15 described in subsection (c) have not received a statewide average salary increase during the previous four
16 (4) state fiscal years.

17 (c) Beginning January 13, 2025, the total salary of the governor shall be increased after any four
18 (4) year period during which the general assembly does not amend this section to increase the
19 governor's salary according to the following, as determined by the budget director:

20 (1) If the average salary increase during the previous four (4) state fiscal years for state
21 employees in the executive branch is calculated as a dollar amount increase, the governor shall
22 receive an increase equal to the average dollar amount increase.

23 (2) If the average salary increase during the previous four (4) state fiscal years for state
24 employees in the executive branch is calculated as a percentage increase, the governor shall
25 receive an increase equal to the average percentage increase.

26 (3) If the average salary increase during the previous four (4) state fiscal years for state
27 employees in the executive branch is calculated as a combination of a dollar amount increase
28 and percentage increase, the governor shall receive an increase equal to the average dollar
29 amount increase and the average percentage increase.

30 (4) If no salary increase was provided during the previous four (4) state fiscal years for state
31 employees in the executive branch, the governor is not entitled to a salary increase under this
32 section.

33 (d) If a salary increase is required under this section, an amount sufficient to pay for the salary
34 increase is appropriated from the state general fund.

35 SECTION 40. IC 4-2-1-1.5, AS AMENDED BY P.L.43-2021, SECTION 7, IS AMENDED TO READ
36 AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1.5. (a) Subject to subsection (b), the salary of each
37 state elected official other than the governor is as follows:

38 (1) For the lieutenant governor, seventy-six thousand dollars (\$76,000) per year. However, the
39 lieutenant governor is not entitled to receive per diem allowance for performance of duties as
40 president of the senate.

41 (2) For the secretary of state, sixty-six thousand dollars (\$66,000) per year.

42 (3) For the auditor of state, sixty-six thousand dollars (\$66,000) per year.

43 (4) For the treasurer of state, sixty-six thousand dollars (\$66,000) per year.

44 (5) For the attorney general, seventy-nine thousand four hundred dollars (\$79,400) per year.

45 (b) Beginning January 1, 2008, the part of the total salary of a state elected official is increased on
46 January 1 of each year after a year in which the general assembly does not amend this section to provide
47 a salary increase for the state elected official.

(c) The percentage by which salaries are increased under this section is equal to the statewide average percentage, as determined by the budget director, by which the salaries of state employees in the executive branch who are in the same or a similar salary bracket exceed, for the current state fiscal year, the salaries of executive branch state employees in the same or a similar salary bracket that were in effect on January 1 of the immediately preceding year.

(d) The amount of a salary increase under this section is equal to the amount determined by applying the percentage increase for the particular year to the salary of the state elected official, as previously adjusted under this section, that is in effect on January 1 of the immediately preceding year.

(e) A state elected official is not entitled to receive a salary increase under this section on January 1 of a state fiscal year in which state employees described in subsection (c) do not receive a statewide average salary increase.

(c) On January 1 of each year, the total salary of each state elected official shall be increased according to the following, as determined by the budget director:

(1) If the average salary increase in the previous state fiscal year for state employees in the executive branch is calculated as a dollar amount increase, each state elected official shall receive an increase equal to the average dollar amount increase.

(2) If the average salary increase in the previous state fiscal year for state employees in the executive branch is calculated as a percentage increase, each state elected official shall receive an increase equal to the average percentage increase.

(3) If the average salary increase in the previous state fiscal year for state employees in the executive branch is calculated as a combination of a dollar amount increase and percentage increase, each state elected official shall receive an increase equal to the average dollar amount increase and the average percentage increase.

(4) If no salary increase was provided during the previous state fiscal year for state employees in the executive branch, a state elected official is not entitled to a salary increase under this section.

(d) If a salary increase is required under this section, an amount sufficient to pay for the salary increase is appropriated from the state general fund.

SECTION 41. IC 4-6-15-4, AS AMENDED BY P.L.72-2022, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022 (RETROACTIVE)]: Sec. 4. (a) **Except as provided by any bankruptcy court order or bankruptcy settlement, and subject to subsection (g),** funds received from opioid litigation settlements that resolve existing state and political subdivision litigation lawsuits as of January 1, 2021, shall be distributed in the following manner:

(1) Fifteen percent (15%) to the ~~agency settlement fund established by IC 4-12-16-2~~ **state unrestricted opioid settlement account established by IC 4-12-16.2-5(1)** for the benefit of the state.

(2) Fifteen percent (15%) to the ~~agency settlement fund established by IC 4-12-16-2~~ **local unrestricted opioid settlement account established by IC 4-12-16.2-5(2)** for distribution to cities, counties, and towns according to a weighted distribution formula identified in settlement documents that accounts for opioid impacts in communities.

(3) Thirty-five percent (35%) to the ~~agency settlement fund established by IC 4-12-16-2~~ **state abatement opioid settlement account established by IC 4-12-16.2-5(3)** to be used for statewide treatment, education, and prevention programs for opioid use disorder and any co-occurring substance use disorder or mental health issues as defined or required by the settlement documents or court order.

(4) Thirty-five percent (35%) to the ~~agency settlement fund established by IC 4-12-16-2~~ **local abatement opioid settlement account established by IC 4-12-16.2-5(4)** for distribution to cities,

counties, and towns according to a weighted distribution formula identified in settlement documents that accounts for opioid impacts in communities. However, if a city's or town's annual distribution under this subdivision is:

(A) for a distribution made before July 1, 2023, less than one thousand dollars (\$1,000); or

(B) for a distribution made after June 30, 2023, less than five thousand dollars (\$5,000);

the city's or town's annual distribution must instead be distributed to the county in which the city or town is located. Distributions under this subdivision may be used only for programs of treatment, prevention, and care that are best practices as defined or required by the settlement documents or court order.

(b) Any attorney's fees or costs required to be paid by the state, including any amount in a settlement designated for payment of state attorney's fees or costs, shall be deducted from the distribution described in subsection (a)(1), even if the funds have not been deposited in the agency settlement fund.

~~(b)~~ **(c)** The amounts distributed to the agency settlement fund under subsection (a)(2) and (a)(4) are annually appropriated to the office of the attorney general to make the distributions described under subsection (a)(2) and (a)(4).

~~(c)~~ **(d)** Funds received from the settlement may not be distributed to a city, county, or town that has opted out of the settlement under section 2(b) of this chapter. The settlement funds that are not distributed to the cities, counties, or towns that have opted out of the settlement must be distributed in the manner set forth under subsection (a)(2) and (a)(4) to the cities, counties, or towns that have opted into the settlement.

~~(d)~~ **(e)** The amount distributed to the agency settlement fund under subsection (a)(3) is annually appropriated to the office of the secretary of family and social services for treatment, education, and prevention programs for opioid use disorder and any co-occurring substance use disorder or mental health issues as defined or required by the settlement documents or court order. Before the thirty-five percent (35%) of the funds received under this subsection may be distributed, the office of the secretary of family and social services shall submit a distribution plan to the budget committee for review.

~~(e)~~ **(e)** All entities receiving opioid settlement funds to be used for treatment, education, and prevention programs for opioid use disorder and any co-occurring substance use disorder or mental health issues shall monitor the use of those funds and provide an annual report to the office of the secretary of family and social services not later than a date determined by the office of the secretary of family and social services.

~~(f)~~ **(f)** The office of the secretary of family and social services shall compile and submit an annual comprehensive report of the information received under subsection ~~(e)~~ **(d)** to the general assembly in an electronic format under IC 5-14-6 not later than October 1 of each year identifying all funds committed and used as specified by any settlement documents or court order.

(g) If any settlement documents or court order, assurance of voluntary compliance, or other form of agreement related to opioids requires at least seventy percent (70%) of the settlement proceeds to be used for treatment, education, recovery, enforcement, or prevention programs, any amount of settlement funds in addition to those distributed under subsection (a)(3) and (a)(4) that are needed to meet the terms must first come from funds that would otherwise be distributed under subsection (a)(1).

(h) Any city, county, or town receiving a distribution under subsection (a)(2) or (a)(4) may transfer all or part of its distribution to another city, county, or town to be used for the benefit of both communities.

(i) Upon a majority vote of the legislative body, a city, county, or town receiving a distribution under subsection (a)(2) or (a)(4) may sell for cash or other consideration the right to receive the

1 distribution. However, the proceeds from the sale of a distribution received under subsection (a)(2)
2 must be used for the purposes allowed for a distribution under subsection (a)(2), and the proceeds
3 from the sale of a distribution received under subsection (a)(4) must be used for the purposes
4 allowed for a distribution under subsection (a)(4). A city, county, or town may pledge, grant a lien
5 on, or grant a security interest in a distribution to effectuate a sale under this subsection. The
6 legislative body's approval of the sale is conclusive as to the adequacy of the consideration for the
7 sale.

8 SECTION 42. IC 4-6-15-5, AS ADDED BY P.L.72-2022, SECTION 4, IS AMENDED TO READ AS
9 FOLLOWS [EFFECTIVE JULY 1, 2022 (RETROACTIVE)]: Sec. 5. Before distributing funds to a city,
10 county, or town that has opted back into a settlement under section 2(d) of this chapter, the budget agency
11 office of the attorney general shall:

12 (1) withhold from distribution to the city, county, or town the funds owed to the private legal counsel
13 of the city, county, or town; ~~in the amount set forth in the agreement between the city, county, or~~
14 ~~town and private legal counsel;~~ and

15 (2) distribute the attorney's fees and costs to the private legal counsel of the city, county, or town.
16 ~~in the amount set forth in the agreement between the city, county, or town and private legal counsel.~~

17 SECTION 43. IC 4-7-1-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]:
18 Sec. 1. (a) The individual elected as auditor of state shall take office on January 1 following the
19 individual's election.

20 (b) The auditor of state, before entering upon the duties of office shall execute an official bond, for the
21 sum of ten thousand dollars (\$10,000), to be approved by the governor.

22 (c) **The auditor of state shall also be known as the state comptroller. After June 30, 2023, the**
23 **auditor of state's office shall use the title "state comptroller" in conducting state business, in all**
24 **contracts, on business cards, on stationery, and with other means of communication as necessary.**
25 **The change in title under this subsection does not invalidate any documents or transactions**
26 **conducted in the name of the auditor of state.**

27 SECTION 44. IC 4-12-1-9, AS AMENDED BY P.L.108-2019, SECTION 57, IS AMENDED TO
28 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 9. (a) The budget agency shall assist the budget
29 committee in the preparation of the budget report and the budget bill, using the recommendations and
30 estimates prepared by the budget agency and the information obtained through investigation and
31 presented at hearings. The budget committee shall consider the data, information, recommendations and
32 estimates before it and, to the extent that there is agreement on items, matters, and amounts between the
33 budget agency and a majority of the members of the budget committee, the committee shall organize and
34 assemble a budget report and a budget bill or budget bills. In the event the budget agency and a majority
35 of the members of the budget committee shall differ upon any item, matter, or amount to be included in
36 such report and bills, the recommendation of the budget agency shall be included in the budget bill or
37 bills, and the particular item, matter, or amount, and the extent of and reasons for the differences between
38 the budget agency and the budget committee shall be stated fully in the budget report. The budget
39 committee shall submit the budget report and the budget bill or bills to the governor **on or** before:

40 (1) the second Monday of January in the year immediately following the calendar year in which the
41 budget report and budget bill or bills are prepared, if the budget report and budget bill or bills are
42 prepared in a calendar year other than a calendar year in which a gubernatorial election is held; or

43 (2) the third Monday of January, if the budget report and budget bill or bills are prepared in the same
44 calendar year in which a gubernatorial election is held.

45 The governor shall deliver to the house members of the budget committee such bill or bills for
46 introduction into the house of representatives.

47 (b) Whenever during the period beginning thirty (30) days prior to a regular session of the general

1 assembly the budget report and budget bill or bills have been completed and printed and are available for
2 distribution, upon the request of a member of the general assembly an informal distribution of one (1)
3 copy of each such document shall be made by the budget committee to such members. During business
4 hours, and as may be otherwise required during sessions of the general assembly, the budget agency shall
5 make available to the members of the general assembly so much as they shall require of its accumulated
6 staff information, analyses and reports concerning the fiscal affairs of the state and the current budget
7 report and budget bill or bills.

8 (c) The budget report shall include at least the following parts:

9 (1) A statement of budget policy, including but not limited to recommendations with reference to
10 the fiscal policy of the state for the coming budget period, and describing the important features of
11 the budget.

12 (2) A general budget summary setting forth the aggregate figures of the budget to show the total
13 proposed expenditures and the total anticipated income, and the surplus or deficit.

14 (3) The detailed data on actual receipts and expenditures for the previous fiscal year or two (2) fiscal
15 years depending upon the length of the budget period for which the budget bill or bills is proposed,
16 the estimated receipts and expenditures for the current year, and for the ensuing budget period, and
17 the anticipated balances at the end of the current fiscal year and the ensuing budget period. Such
18 data shall be supplemented with necessary explanatory schedules and statements, including a
19 statement of any differences between the recommendations of the budget agency and of the budget
20 committee.

21 (4) A description of the capital improvement program for the state and an explanation of its relation
22 to the budget.

23 (5) The budget bills.

24 (6) The tax expenditure report prepared by the legislative services agency under IC 2-5-3.2-2.

25 (7) For each appropriation in the governor's recommended budget bill that is made to a state
26 provider, as defined in IC 22-4.1-1-5.5, for a workforce related program, as defined in IC 22-4.1-1-7,
27 a summary and justification for the workforce related program.

28 (d) The budget report shall cover and include all special and dedicated revenue funds as well as the
29 general revenue fund and shall include the estimated amounts of federal aids, for whatever purpose
30 provided, together with estimated expenditures therefrom.

31 (e) The budget agency shall furnish the governor with any further information required concerning the
32 budget, and upon request shall attend hearings of committees of the general assembly on the budget bills.

33 SECTION 45. IC 4-12-16-3, AS AMENDED BY P.L.141-2021, SECTION 2, IS AMENDED TO
34 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022 (RETROACTIVE)]: Sec. 3. (a) The fund consists
35 of:

36 (1) except as provided in subsections (b) and (c) **and IC 4-12-16.2**, all funds received by the state,
37 **less any amount owed for outside counsel attorney's fees, costs, or expenses**, under:

38 (A) multistate and Indiana specific settlements;

39 (B) assurances of voluntary compliance accepted by the attorney general; and

40 (C) any other form of agreement that:

41 (i) is enforceable by a court; and

42 (ii) settles litigation between the state and another party; and

43 (2) all money recovered as court costs or costs related to litigation.

44 (b) Any amount of restitution that is:

45 (1) awarded to an individual or institution under a settlement or assurance of voluntary compliance;

46 (2) unclaimed by an individual or institution;

47 (3) received by a state agency; and

(4) determined to be abandoned property under IC 32-34-1.5;
must be deposited in the abandoned property fund under IC 32-34-1.5-42.

(c) The fund does not include the following:

(1) Funds received by the state department of revenue.

(2) Funds required to be deposited in the securities division enforcement account (IC 23-19-6-1).

(3) Funds received as the result of a civil forfeiture under IC 34-24-1.

(4) Funds received as a civil penalty or as part of an enforcement or collection action by an agency authorized to impose a civil penalty or engage in an enforcement or collection action, if the funds are required to be deposited in the general fund or another fund by statute.

(5) Funds recovered by the Medicaid fraud control unit in actions to recover money inappropriately paid out of or obtained from the state Medicaid program.

(6) Amounts required to be paid as consumer restitution or refunds in settlements specified in this chapter.

(7) Amounts received under the Master Settlement Agreement (as defined in IC 24-3-3-6).

(8) Amounts received as a result of opioid litigation settlements that are required to be distributed as provided in IC 4-6-15-4.

SECTION 46. IC 4-12-16-5, AS ADDED BY P.L.217-2017, SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022 (RETROACTIVE)]: Sec. 5. (a) A state agency may use the money in the fund after appropriation of the money in the fund by the general assembly.

(b) A state agency may, not later than November 1 of each even-numbered calendar year, submit to the budget committee and the legislative council in an electronic format under IC 5-14-6 a list of proposed projects, including the estimated cost of each project, for consideration of the general assembly in making appropriations during the biennial budget process.

(b) The budget agency shall advise the budget committee of each request for augmentation the budget agency receives that is for an amount that exceeds one hundred thousand dollars (\$100,000).

(c) The proceeds of a particular settlement, assurance of voluntary compliance, or other form of agreement that are deposited in the fund must be used by the state agency according to any court order that applies to the settlement, assurance of voluntary compliance, or other form of agreement.

SECTION 47. IC 4-12-16.2 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022 (RETROACTIVE)]:

Chapter 16.2. Opioid Settlement Fund

Sec. 1. As used in this chapter, "fund" means the opioid settlement fund established by section 2 of this chapter.

Sec. 2. The opioid settlement fund is established.

Sec. 3. The fund consists of:

(1) all funds received by the state under:

(A) multi-state and Indiana specific opioid litigation settlements described in IC 4-6-15; and

(B) any other form of opioid litigation agreement that:

(i) is enforceable by a court; and

(ii) settles litigation between the state and another party;

(2) all money recovered as court costs or costs related to opioid litigation; and

(3) interest that accrues to the fund under section 7 of this chapter.

Sec. 4. The fund shall be administered by the budget agency.

Sec. 5. The following accounts are established within the fund:

(1) The state unrestricted opioid settlement account. The account consists of money distributed to the account under IC 4-6-15-4(a)(1) and any interest earnings that accrue to the fund under section 7 of this chapter. Expenditures from the account may be made only after appropriation

1 of the money in the account by the general assembly. Money in the account must be used by
2 the state for oversight and administration of programs for treatment, education, recovery,
3 enforcement, and prevention of opioid use disorder and any co-occurring substance use
4 disorders or mental health issues.

5 (2) The local unrestricted opioid settlement account. The account consists of money distributed
6 to the account under IC 4-6-15-4(a)(2). Money in the account is continuously appropriated to
7 the office of the attorney general to make the distributions described in IC 4-6-15-4(a)(2).

8 (3) The state abatement opioid settlement account. The account consists of money distributed
9 to the account under IC 4-6-15-4(a)(3) and the balance of any opioid litigation settlements
10 remaining prior to the passage of P.L.72-2022. Money in the account is continuously
11 appropriated to the office of the secretary of family and social services for treatment,
12 education, recovery, enforcement, and prevention programs for opioid use disorder and any
13 co-occurring substance use disorder or mental health issues as defined or required by the
14 settlement documents or court order. Before the funds received under this subdivision may be
15 distributed, the office of the secretary of family and social services shall submit a distribution
16 plan to the budget committee for review.

17 (4) The local abatement opioid settlement account. The account consists of money distributed
18 to the account under IC 4-6-15-4(a)(4). Money in the account is continuously appropriated to
19 the office of the attorney general to make the distributions described in IC 4-6-15-4(a)(4).

20 Sec. 6. The expenses of administering the fund shall be paid from money in the state unrestricted
21 opioid settlement account established by section 5(1) of this chapter.

22 Sec. 7. The treasurer of state shall invest the money in the fund not currently needed to meet the
23 obligations of the fund in the same manner as other public money may be invested. Interest that
24 accrues from the investments shall be deposited in the state unrestricted opioid settlement account
25 established by section 5(1) of this chapter.

26 Sec. 8. Money in the fund at the end of a state fiscal year does not revert to the state general
27 fund.

28 SECTION 48. IC 4-33-13-4 IS REPEALED [EFFECTIVE JULY 1, 2023]. ~~Sec. 4. Sufficient funds are~~
29 ~~annually appropriated to the commission from the state gaming fund to administer this article.~~

30 SECTION 49. IC 4-33-13-5, AS AMENDED BY P.L.178-2022(ts), SECTION 2, IS AMENDED TO
31 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 5. (a) This subsection does not apply to tax
32 revenue remitted by an operating agent operating a riverboat in a historic hotel district. ~~After funds are~~
33 ~~appropriated under section 4 of this chapter, Excluding funds that are appropriated in the biennial~~
34 ~~budget act from the state gaming fund to the commission for purposes of administering this article,~~
35 each month the auditor of state shall distribute the tax revenue deposited in the state gaming fund under
36 this chapter to the following:

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

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

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

46 (C) After June 30, 2021, if the total adjusted gross receipts received by licensees from gambling
47 games authorized under this article during the preceding state fiscal year is less than the total

adjusted gross receipts received by licensees from gambling games authorized under this article during the state year ending June 30, 2020, an amount equal to the first thirty-three million dollars (\$33,000,000) of tax revenues collected under this chapter multiplied by the result of:

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

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

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

- (A) to the city in which the riverboat is located or that is designated as the home dock of the riverboat from which the tax revenue was collected, in the case of:
 - (i) a city described in IC 4-33-12-6(b)(1)(A);
 - (ii) a city located in Lake County; or
 - (iii) Terre Haute; or
- (B) to the county that is designated as the home dock of the riverboat from which the tax revenue was collected, in the case of a riverboat that is not located in a city described in clause (A) or whose home dock is not in a city described in clause (A).

(3) The remainder of the tax revenue remitted by each licensed owner shall be paid to the state general fund. In each state fiscal year, the auditor of state shall make the transfer required by this subdivision on or before the fifteenth day of the month based on revenue received during the preceding month for deposit in the state gaming fund. Specifically, the auditor of state may transfer the tax revenue received by the state in a month to the state general fund in the immediately following month according to this subdivision.

(b) This subsection applies only to tax revenue remitted by an operating agent operating a riverboat in a historic hotel district after June 30, 2019. ~~After funds are appropriated under section 4 of this chapter, Excluding funds that are appropriated in the biennial budget act from the state gaming fund to the commission for purposes of administering this article,~~ each month the auditor of state shall distribute the tax revenue remitted by the operating agent under this chapter as follows:

- (1) For state fiscal years beginning after June 30, 2019, but ending before July 1, 2021, fifty-six and five-tenths percent (56.5%) shall be paid to the state general fund.
- (2) For state fiscal years beginning after June 30, 2021, fifty-six and five-tenths percent (56.5%) shall be paid as follows:
 - (A) Sixty-six and four-tenths percent (66.4%) shall be paid to the state general fund.
 - (B) Thirty-three and six-tenths percent (33.6%) shall be paid to the West Baden Springs historic hotel preservation and maintenance fund established by IC 36-7-11.5-11(b). However, if:
 - (i) at any time the balance in that fund exceeds twenty-five million dollars (\$25,000,000); or
 - (ii) in any part of a state fiscal year in which the operating agent has received at least one hundred million dollars (\$100,000,000) of adjusted gross receipts;
 the amount described in this clause shall be paid to the state general fund for the remainder of the state fiscal year.
- (3) Forty-three and five-tenths percent (43.5%) shall be paid as follows:
 - (A) Twenty-two and four-tenths percent (22.4%) shall be paid as follows:
 - (i) Fifty percent (50%) to the fiscal officer of the town of French Lick.
 - (ii) Fifty percent (50%) to the fiscal officer of the town of West Baden Springs.
 - (B) Fourteen and eight-tenths percent (14.8%) shall be paid to the county treasurer of Orange County for distribution among the school corporations in the county. The governing bodies for

1 the school corporations in the county shall provide a formula for the distribution of the money
2 received under this clause among the school corporations by joint resolution adopted by the
3 governing body of each of the school corporations in the county. Money received by a school
4 corporation under this clause must be used to improve the educational attainment of students
5 enrolled in the school corporation receiving the money. Not later than the first regular meeting
6 in the school year of a governing body of a school corporation receiving a distribution under this
7 clause, the superintendent of the school corporation shall submit to the governing body a report
8 describing the purposes for which the receipts under this clause were used and the improvements
9 in educational attainment realized through the use of the money. The report is a public record.
10 (C) Thirteen and one-tenth percent (13.1%) shall be paid to the county treasurer of Orange
11 County.

12 (D) Five and three-tenths percent (5.3%) shall be distributed quarterly to the county treasurer of
13 Dubois County for appropriation by the county fiscal body after receiving a recommendation
14 from the county executive. The county fiscal body for the receiving county shall provide for the
15 distribution of the money received under this clause to one (1) or more taxing units (as defined
16 in IC 6-1.1-1-21) in the county under a formula established by the county fiscal body after
17 receiving a recommendation from the county executive.

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

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

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

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

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

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

40 To the extent possible, the Indiana economic development corporation shall provide for the
41 transfer under item (i) to be made in four (4) equal installments. However, an amount sufficient
42 to meet current obligations to retire or refinance indebtedness or leases for which tax revenues
43 under this section were pledged before January 1, 2015, by the Orange County development
44 commission shall be paid to the Orange County development commission before making
45 distributions to the South Central Indiana Regional Economic Development Corporation and
46 Radius Indiana or their successor entities or partnerships. The amount paid to the Orange County
47 development commission shall proportionally reduce the amount payable to the South Central

1 Indiana Regional Economic Development Corporation and Radius Indiana or their successor
2 entities or partnerships.

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

11 (1) exceeds a particular city's or county's base year revenue; and

12 (2) would otherwise be due to the city or county under this section;
13 to the state general fund instead of to the city or county.

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

19 (1) To each city located in the county according to the ratio the city's population bears to the total
20 population of the county.

21 (2) To each town located in the county according to the ratio the town's population bears to the total
22 population of the county.

23 (3) After the distributions required in subdivisions (1) and (2) are made, the remainder shall be
24 retained by the county.

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

27 (1) To reduce the property tax levy of the city, town, or county for a particular year (a property tax
28 reduction under this subdivision does not reduce the maximum levy of the city, town, or county
29 under IC 6-1.1-18.5).

30 (2) For deposit in a special fund or allocation fund created under IC 8-22-3.5, IC 36-7-14,
31 IC 36-7-14.5, IC 36-7-15.1, and IC 36-7-30 to provide funding for debt repayment.

32 (3) To fund sewer and water projects, including storm water management projects.

33 (4) For police and fire pensions.

34 (5) To carry out any governmental purpose for which the money is appropriated by the fiscal body
35 of the city, town, or county. Money used under this subdivision does not reduce the property tax levy
36 of the city, town, or county for a particular year or reduce the maximum levy of the city, town, or
37 county under IC 6-1.1-18.5.

38 (f) This subsection does not apply to an inland casino operating in Vigo County. Before July 15 of each
39 year, the auditor of state shall determine the total amount of money distributed to an entity under
40 IC 4-33-12-6 or IC 4-33-12-8 during the preceding state fiscal year. If the auditor of state determines that
41 the total amount of money distributed to an entity under IC 4-33-12-6 or IC 4-33-12-8 during the
42 preceding state fiscal year was less than the entity's base year revenue (as determined under
43 IC 4-33-12-9), the auditor of state shall make a supplemental distribution to the entity from taxes collected
44 under this chapter and deposited into the state general fund. Except as provided in subsection (h), the
45 amount of an entity's supplemental distribution is equal to:

46 (1) the entity's base year revenue (as determined under IC 4-33-12-9); minus

47 (2) the sum of:

(A) the total amount of money distributed to the entity and constructively received by the entity during the preceding state fiscal year under IC 4-33-12-6 or IC 4-33-12-8; plus

(B) the amount of any admissions taxes deducted under IC 6-3.1-20-7.

(g) This subsection applies only to Marion County. The county auditor shall distribute the money received by the county under subsection (d) as follows:

- (1) To each city, other than the consolidated city, located in the county according to the ratio that the city's population bears to the total population of the county.
- (2) To each town located in the county according to the ratio that the town's population bears to the total population of the county.
- (3) After the distributions required in subdivisions (1) and (2) are made, the remainder shall be paid in equal amounts to the consolidated city and the county.

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

- (1) Before July 1, 2021, forty-eight million dollars (\$48,000,000).
- (2) After June 30, 2021, if the total adjusted gross receipts received by licensees from gambling games authorized under this article during the preceding state fiscal year is equal to or greater than the total adjusted gross receipts received by licensees from gambling games authorized under this article during the state fiscal year ending June 30, 2020, the maximum amount is forty-eight million dollars (\$48,000,000).
- (3) After June 30, 2021, if the total adjusted gross receipts received by licensees from gambling games authorized under this article during the preceding state fiscal year is less than the total adjusted gross receipts received by licensees from gambling games authorized under this article during the state fiscal year ending June 30, 2020, the maximum amount is equal to the result of:
 - (A) forty-eight million dollars (\$48,000,000); multiplied by
 - (B) the result of:
 - (i) the total adjusted gross receipts received by licensees from gambling games authorized under this article during the preceding state fiscal year; divided by
 - (ii) the total adjusted gross receipts received by licensees from gambling games authorized under this article during the state fiscal year ending June 30, 2020.

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

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

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

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

(j) Money distributed to a political subdivision under subsection (b):

(1) must be paid to the fiscal officer of the political subdivision and may be deposited in the political subdivision's general fund (in the case of a school corporation, the school corporation may deposit the money into either the education fund (IC 20-40-2) or the operations fund (IC 20-40-18)) or riverboat fund established under IC 36-1-8-9, or both;

(2) may not be used to reduce the maximum levy under IC 6-1.1-18.5 of a county, city, or town or the maximum tax rate of a school corporation, but, except as provided in subsection (b)(3)(B), may be used at the discretion of the political subdivision to reduce the property tax levy of the county, city, or town for a particular year;

(3) except as provided in subsection (b)(3)(B), may be used for any legal or corporate purpose of the political subdivision, including the pledge of money to bonds, leases, or other obligations under IC 5-1-14-4; and

(4) is considered miscellaneous revenue.

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

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

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

SECTION 50. IC 5-10-8-7.4 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 7.4. The state personnel department shall, when contracting for the self-insurance program under section 7(b) of this chapter or prepaid health care delivery under section 7(c) of this chapter, require the use of value based coverage as part of the contract.**

SECTION 51. IC 5-10-8-8.5, AS AMENDED BY P.L.92-2021, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 8.5. (a) The retiree health benefit trust fund is established to provide funding for a retiree health benefit plan developed under IC 5-10-8.5.**

(b) The trust fund shall be administered by the INPRS. The expenses of administering the trust fund shall be paid from money in the trust fund. The trust fund consists of cigarette tax revenues deposited in the fund under ~~IC 6-7-1-28.1(7)~~ IC 6-7-1-28.1(6) and other appropriations, revenues, or transfers to the trust fund under IC 4-12-1.

(c) The INPRS shall invest the money in the trust fund not currently needed to meet the obligations of the trust fund in the same manner and with the same limitations described in IC 5-10.5-4-1 and IC 5-10.5-5-1.

(d) The trust fund is considered a trust fund for purposes of IC 4-9.1-1-7. Money may not be transferred, assigned, or otherwise removed from the trust fund by the state board of finance, the budget agency, or any other state agency.

(e) The trust fund shall be established and administered in a manner that complies with Internal Revenue Code requirements concerning health reimbursement arrangement (HRA) trusts. Contributions by the state to the trust fund are irrevocable. All assets held in the trust fund must be held for the exclusive benefit of participants of the retiree health benefit plan developed under IC 5-10-8.5 and their beneficiaries. All assets in the trust fund:

1 (1) are dedicated exclusively to providing benefits to participants of the plan and their beneficiaries
 2 according to the terms of the plan; and
 3 (2) are exempt from levy, sale, garnishment, attachment, or other legal process.
 4 (f) Money in the trust fund does not revert to the state general fund at the end of any state fiscal year.
 5 (g) The money in the trust fund is appropriated to the INPRS for providing the retiree health benefit
 6 plan developed under IC 5-10-8.5.
 7 (h) The budget agency may transfer appropriations from federal or dedicated funds to the retiree health
 8 benefit trust fund.
 9 SECTION 52. IC 5-10.2-4-8.2, AS AMENDED BY P.L.27-2019, SECTION 3, IS AMENDED TO
 10 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 8.2. (a) Notwithstanding section 8 of this
 11 chapter, if a member who is receiving retirement benefits is elected or appointed to an elected position
 12 covered by this article, the member shall file a written, irrevocable election with the board to continue or
 13 discontinue retirement benefits while the member holds the elected position.
 14 (b) If a member:
 15 (1) is elected or appointed to an elected position and:
 16 (A) becomes at least fifty-five (55) years of age; and
 17 (B) completes at least twenty (20) years of service; or
 18 (2) is serving in any other position covered by this article and:
 19 (A) becomes:
 20 (i) **before July 1, 2023**, at least seventy (70) years of age; and
 21 (ii) **after June 30, 2023, at least sixty-five (65) years of age; and**
 22 (B) completes at least twenty (20) years of service;
 23 while holding the position, the member may file a written, irrevocable election to begin receiving, while
 24 holding the position, retirement benefits to which the member would be entitled by age and service. A
 25 member who does not make the irrevocable election while holding the position continues to accrue
 26 service credit for any period from the date the member qualifies to make the election under this subsection
 27 to the date on which the member files a retirement application or the date on which the member ceases
 28 to hold the position, whichever occurs first.
 29 (c) The form and content of an election shall be prescribed by the board. If the member elects to
 30 discontinue receiving retirement benefits, the member shall make contributions as required in
 31 IC 5-10.2-3-2. If the member elects to continue or begin receiving benefits:
 32 (1) the member may continue to make contributions under IC 5-10.2-3-2 but is not required to do
 33 so; and
 34 (2) the member waives the accrual of service credit and the right to any supplemental benefit from
 35 service in the position, except to the extent that the value of the accrual of additional service credit
 36 and any supplemental benefit exceeds the actuarial value of the benefits received under this chapter
 37 and that were continued or begun pursuant to an election under this section.
 38 (d) Except to the extent of the liability for any additional benefit accrued under subsection (c)(2), the
 39 employer shall make the employer's contribution only for past service liability based on the salary for the
 40 position of a member who elects under subsection (a) or (b) to continue or begin receiving retirement
 41 benefits.
 42 (e) Section 10 of this chapter applies to a member who elects under subsection (a) to discontinue
 43 receiving retirement benefits. Section 10 of this chapter does not apply, while the member holds a position
 44 covered by this article, to a member who elects under subsection (a) or (b) to continue or begin receiving
 45 retirement benefits.
 46 SECTION 53. IC 5-10.3-11-1, AS AMENDED BY P.L.23-2011, SECTION 20, IS AMENDED TO
 47 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 1. There is created within the public

employees' retirement fund a separate account known as the pension relief fund. This fund is administered by the board of trustees of the Indiana public retirement system, referred to as the "state board" in this chapter. The pension relief fund consists of revenues received under ~~IC 6-7-1-28.1(4)~~, **IC 6-7-1-28.1(3)**, IC 7.1-4-12-1, any appropriations to the fund, and earnings on these revenues.

SECTION 54. IC 5-11-4-3, AS AMENDED BY P.L.165-2021, SECTION 62, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 3. (a) The expense of examination and investigation of accounts shall be paid by each municipality or entity as provided in this chapter.

(b) The state examiner shall ~~not certify more often than monthly~~ to the auditor of each county the amount chargeable to each taxing unit within the county for the expense of its examinations as provided in this chapter. Immediately upon receipt of the certified statement, the county auditor shall issue a warrant on the county treasurer payable to the treasurer of state out of the general fund of the county for the amount stated in the certificate. The county auditor shall reimburse the county general fund, except for the expense of examination and investigation of county offices, out of the money due the taxing units at the next semiannual settlement of the collection of taxes.

(c) If the county to which a claim is made is not in possession or has not collected the funds due or to be due to any examined municipality, then the certificate must be filed with and the warrant shall be drawn by the officer of the municipality having authority to draw warrants upon its funds. The municipality shall pay the warrant immediately to the treasurer of state. The money, when received by the treasurer of state, shall be deposited in the examinations fund created by subsection ~~(g)~~: **(h)**.

(d) Except as otherwise provided in this chapter, each:

(1) taxing unit; and

(2) soil and water conservation district;

shall be charged ~~at the rate of one hundred seventy-five dollars (\$175) per day~~ **an amount equal to fifty percent (50%) of the actual direct and indirect cost of performing an examination** for each field examiner, private examiner, expert, or employee of the state board of accounts who is engaged in making examinations or investigations carried out under this article, **but not to exceed four hundred dollars (\$400) per day**. Audited entities described in subdivisions (1) and (2) shall be charged the actual direct and indirect allowable cost under 2 CFR 200.425 of performing the audit. Except as provided in subsection ~~(h)~~: **(i)**, all other audited entities shall be charged the actual direct and indirect cost of performing the examination or investigation.

(e) The audit committee shall annually review the amounts charged under subsection (d) to ensure that the cost of performing an audit does not exceed an amount equal to eighty percent (80%) of the market rate cost. The state board of accounts shall provide an annual report to the audit committee comparing the state board of accounts' rates to the prevailing market rates to assist in the audit committee's review.

~~(e)~~ **(f)** The state examiner shall certify, as necessary, to the proper disbursing officer the total amount of expense incurred for the examination of:

(1) any unit of state government or entity that is required by law to bear the costs of its own examination and operating expense; or

(2) any utility owned or operated by any municipality or any department of the municipality, if the utility is operated from revenues or receipts other than taxation.

Upon receipt of the state examiner's certificate the unit of state government, entity, or utility shall immediately pay to the treasurer of state the amount charged. The money, when received by the treasurer of state, shall be deposited in the examinations fund created by subsection ~~(g)~~: **(h)**.

~~(f)~~ **(g)** In addition to other charges provided in this chapter, the state examiner may charge a reasonable fee for technology and processing costs related to completing reports of examination and processing reports of examination in the same manner as other charges are made under this chapter. The fees shall

1 be deposited in the examinations fund created by subsection ~~(g)~~: **(h)**.

2 ~~(g)~~ **(h)** There is created a dedicated fund known as the examinations fund in the hands of the state
3 examiner to be used by the state examiner for the payment of the expense of examinations under this
4 article. All fees charged for examinations under this article shall be deposited into the examinations fund.
5 Money remaining in the fund at the end of the state fiscal year does not revert to the state general fund.

6 ~~(h)~~ **(i)** A municipality that contracts for services with a volunteer fire department may pay the cost of
7 an examination or investigation of the volunteer fire department under this chapter.

8 ~~(i)~~ **(j)** An audit of a county shall include, but not be limited to, an audit of that county's soil and water
9 conservation district established under IC 14-32.

10 SECTION 55. IC 5-13-12-11, AS AMENDED BY P.L.4-2005, SECTION 27, IS AMENDED TO
11 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 11. (a) In addition to the authority given the
12 board for depositories in section 7 of this chapter, the board may lend, from that part of the insurance fund
13 reserved for economic development, to any commuter transportation district that is established under
14 IC 8-5-15 an amount not to exceed two million six hundred thousand dollars (\$2,600,000).

15 (b) The board of trustees of a district that receives a loan under this section shall do the following:

16 (1) Use the loan proceeds only for paying or reimbursing the following costs and expenses of the
17 district:

18 (A) Property and casualty insurance premiums.

19 (B) Trackage lease payments.

20 (C) Traction power expenses.

21 (D) Conducting a study of commuter transportation within the district under P.L.48-1986.

22 (E) Any expenses incurred by the district in the ordinary course of providing commuter rail
23 service.

24 (2) Develop a financial plan for commuter rail service within the district for each year during the
25 loan period. The financial plan must contain the elements prescribed in, and be subject to review and
26 approval under, subsection (c).

27 (3) Repay the loan in eight (8) annual installments on dates determined by the board for depositories,
28 subject to the following conditions:

29 (A) The first payment must be made on July 1, 1988.

30 (B) Each annual payment must equal one-eighth (1/8) of the principal of the loan plus interest
31 at a rate determined by the board for depositories. The rate of interest must not be:

32 (i) lower than the lowest interest rate set by the state board of finance for a loan under
33 IC 4-4-8-8 (transferred to IC 5-28-9-15) before April 1, 1986; or

34 (ii) greater than the average yield on investments made by the board in January, February, and
35 March of 1986.

36 (4) As required by subsection (d), report annually to the board for depositories on compliance with
37 the financial plan developed under subsection (c).

38 (5) Notwithstanding subdivision (3), pledge to repay the balance of the loan plus interest at a time
39 and in a manner specified by the board for depositories whenever the board for depositories
40 determines that one (1) of the following has occurred:

41 (A) The board of trustees of the district has failed to develop a financial plan that substantially
42 complies with subsection (c).

43 (B) There has not been substantial compliance with a financial plan.

44 (C) The board of trustees of the district has failed to make a payment on the date established
45 under subdivision (3).

46 If repayment is required under this subdivision, the treasurer of state shall transfer the amount
47 necessary to the insurance fund from the allocation to the district from the ~~public mass transportation~~

~~fund~~ **state general fund** for the remainder of the state fiscal year in which the repayment is required. If the amount transferred from the allocation is insufficient, the balance shall be transferred from the commuter rail service fund until the repayment is complete.

(c) Before December 1 of each year, the board of trustees of a district receiving a loan under this section shall submit to the board for depositories, the Indiana department of transportation, and the budget committee a financial plan for the following calendar year. The plan must provide for an annual operating budget under which expenses do not exceed revenues from all sources. The financial plan may identify supplemental revenue sources from within the district that will be dedicated during the year to commuter rail service in the district. Within sixty (60) days after the plan is submitted, the board for depositories shall determine if the financial plan complies with this subsection. In making its determination, the board for depositories shall consider the recommendations of the budget committee, which shall base its recommendations on the department of transportation's evaluation of the financial plan.

(d) Before April 1 of the second calendar year after a loan under this section is made and before April 1 of each year thereafter, the board of trustees of a district receiving a loan shall submit to the board for depositories, the Indiana department of transportation, and the budget committee a report covering the preceding calendar year. The report must summarize the district's compliance with the financial plan submitted under subsection (c) and must contain other information as the board for depositories may require. Before July 1 of that year, the board for depositories shall determine if the district has substantially complied with the financial plan. In making its determination, the board for depositories shall consider the recommendations of the budget committee, which shall base its recommendations on the Indiana department of transportation's evaluation of the report.

(e) After January 1, 1988, the board for depositories and the board of trustees of a district receiving a loan under this section may agree to an early repayment of the loan. If an early repayment is agreed to, the board for depositories may guarantee a loan obtained by the board of trustees under conditions established by the board for depositories. These conditions may include the requirement that the district pledge to repay from its allocations from the ~~public mass transportation fund~~ **state general fund** and the commuter rail fund service any loss sustained by the insurance fund as a result of the guarantee.

SECTION 56. IC 5-28-5-6, AS ADDED BY P.L.4-2005, SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 6. The board ~~shall~~ **may** establish an advisory committee to advise the board and the corporation on issues determined by the board. The advisory committee ~~must~~ **may**:

- (1) have members that represent diverse geographic areas and economic sectors of Indiana; and
- (2) include members or representatives of local economic development organizations.

SECTION 57. IC 5-28-6-9, AS ADDED BY P.L.135-2022, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 9. (a) **Subject to subsection (c)**, the aggregate amount of applicable tax credits that the corporation may ~~award~~ **certify** for a state fiscal year for all taxpayers is ~~three hundred million dollars (\$300,000,000)~~ **two hundred fifty million dollars (\$250,000,000)**.

(b) For purposes of determining the amount of applicable tax credits that have been ~~awarded~~ **certified** for a state fiscal year, the following apply:

- (1) An applicable tax credit is considered awarded in the state fiscal year in which the taxpayer can first claim the credit, determined without regard to any carryforward period or carryback period.
- (2) An applicable tax credit awarded by the corporation before July 1, 2022, shall be counted toward the aggregate credit limitation under this section.
- (3) If an accelerated credit is awarded under IC 6-3.1-26-15, the amount counted toward the aggregate credit limitation under this section for a state fiscal year shall be the amount of the credit for the taxable year described in subdivision (1) prior to any discount.

(c) Notwithstanding subsection (a), if the corporation determines that:

1 (1) an applicable tax credit should be certified in a state fiscal year; and
2 (2) certification of the applicable tax credit will result in an aggregate amount of applicable
3 tax credits certified for that state fiscal year that exceeds the maximum amount provided in
4 subsection (a);
5 the corporation may, after review by the budget committee, certify the applicable tax credit to the
6 taxpayer.

7 SECTION 58. IC 5-28-8-5, AS ADDED BY P.L.4-2005, SECTION 34, IS AMENDED TO READ AS
8 FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 5. (a) The economic development fund is established
9 within the state treasury. The fund is a revolving fund to provide grants and loans for economic
10 development activities in Indiana for the purposes of this chapter.

11 (b) The fund consists of appropriations from the general assembly and loan repayments.

12 (c) The corporation shall administer the fund. The following may be paid from money in the fund:

13 (1) Expenses of administering the fund.

14 (2) Nonrecurring administrative expenses incurred to carry out the purposes of this chapter.

15 (d) Earnings from loans made under this chapter shall be deposited in the fund.

16 (e) The money in the fund at the end of a state fiscal year does not revert to the state general fund but
17 remains in the fund.

18 (f) Money in the fund is continuously appropriated for the purposes of this chapter.

19 SECTION 59. IC 5-28-41-17 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO
20 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 17. In addition to the purposes described
21 in section 7 of this chapter, the following expenses are eligible to be funded by the fund:

22 (1) Costs associated with increasing housing and associated infrastructure, including strategies
23 that lead to permanent housing for individuals experiencing homelessness.

24 (2) Costs related to programs to support community mental health and public health.

25 (3) Costs related to providing broadband services, but only if all other funding sources for the
26 provision of broadband have been exhausted.

27 (4) Costs related to improving the quality of life in the region.

28 SECTION 60. IC 5-28-41-18 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO
29 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 18. This chapter expires June 30, 2026.

30 SECTION 61. IC 6-1.1-20.6-9.5, AS AMENDED BY P.L.272-2019, SECTION 2, IS AMENDED TO
31 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2024]: Sec. 9.5. (a) This section applies only to
32 credits under this chapter against property taxes first due and payable after December 31, 2006.

33 (b) Except as provided in section 9.6 of this chapter, the application of the credit under this chapter
34 results in a reduction of the property tax collections of each political subdivision in which the credit is
35 applied. Except as provided in IC 20-46-1 and IC 20-46-9, a political subdivision may not increase its
36 property tax levy to make up for that reduction.

37 (c) A political subdivision may not borrow money to compensate the political subdivision or any other
38 political subdivision for the reduction of property tax collections referred to in subsection (b).

39 SECTION 62. IC 6-1.1-20.6-9.6 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO
40 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2024]: Sec. 9.6. (a) This section applies beginning
41 after December 31, 2023.

42 (b) For purposes of determining a distribution of property tax revenue received from a property
43 tax levy imposed for a school corporation's operations fund under IC 20-46-8, and notwithstanding
44 any other law, the amount of revenue to be allocated and distributed to a school corporation's
45 operations fund shall be determined as if the following portion of the fund's tax rate applied to the
46 total net assessed value without an application of the credit granted under section 7 or 7.5 of this
47 chapter:

- 1 (1) For property taxes first due and payable in 2024:
 - 2 (A) the lesser of:
 - 3 (i) five cents (\$0.05) per one hundred dollars (\$100) of net assessed value; or
 - 4 (ii) the total tax rate for the school corporation's operations fund levy under IC 20-46-8;
 - 5 divided by
 - 6 (B) the total tax rate as if no credit were granted under section 7 or 7.5 of this chapter.
- 7 (2) For property taxes first due and payable in 2025:
 - 8 (A) the lesser of:
 - 9 (i) ten cents (\$0.10) per one hundred dollars (\$100) of net assessed value; or
 - 10 (ii) the total tax rate for the school corporation's operations fund levy under IC 20-46-8;
 - 11 divided by
 - 12 (B) the total tax rate as if no credit were granted under section 7 or 7.5 of this chapter.
- 13 (3) For property taxes first due and payable in 2026:
 - 14 (A) the lesser of:
 - 15 (i) fifteen cents (\$0.15) per one hundred dollars (\$100) of net assessed value; or
 - 16 (ii) the total tax rate for the school corporation's operations fund levy under IC 20-46-8;
 - 17 divided by
 - 18 (B) the total tax rate as if no credit were granted under section 7 or 7.5 of this chapter.
- 19 (4) For property taxes first due and payable in 2027:
 - 20 (A) the lesser of:
 - 21 (i) twenty cents (\$0.20) per one hundred dollars (\$100) of net assessed value; or
 - 22 (ii) the total tax rate for the school corporation's operations fund levy under IC 20-46-8;
 - 23 divided by
 - 24 (B) the total tax rate as if no credit were granted under section 7 or 7.5 of this chapter.
- 25 (5) For property taxes first due and payable in 2028:
 - 26 (A) the lesser of:
 - 27 (i) twenty-five cents (\$0.25) per one hundred dollars (\$100) of net assessed value; or
 - 28 (ii) the total tax rate for the school corporation's operations fund levy under IC 20-46-8;
 - 29 divided by
 - 30 (B) the total tax rate as if no credit were granted under section 7 or 7.5 of this chapter.
- 31 (6) For property taxes first due and payable in 2029:
 - 32 (A) the lesser of:
 - 33 (i) thirty cents (\$0.30) per one hundred dollars (\$100) of net assessed value; or
 - 34 (ii) the total tax rate for the school corporation's operations fund levy under IC 20-46-8;
 - 35 divided by
 - 36 (B) the total tax rate as if no credit were granted under section 7 or 7.5 of this chapter.
- 37 (7) For property taxes first due and payable in 2030:
 - 38 (A) the lesser of:
 - 39 (i) thirty-five cents (\$0.35) per one hundred dollars (\$100) of net assessed value; or
 - 40 (ii) the total tax rate for the school corporation's operations fund levy under IC 20-46-8;
 - 41 divided by
 - 42 (B) the total tax rate as if no credit were granted under section 7 or 7.5 of this chapter.
- 43 (8) For property taxes first due and payable in 2031, and for property taxes first due and
44 payable in each calendar year thereafter:
 - 45 (A) the lesser of:
 - 46 (i) forty cents (\$0.40) per one hundred dollars (\$100) of net assessed value; or
 - 47 (ii) the total tax rate for the school corporation's operations fund levy under IC 20-46-8;

1 divided by

2 **(B) the total tax rate as if no credit were granted under section 7 or 7.5 of this chapter.**

3 **(c) The corresponding reduction in tax revenue to other political subdivisions as a result of the**
4 **application of this section shall be allocated proportionately among those political subdivisions.**

5 SECTION 63. IC 6-2.5-10-1, AS AMENDED BY P.L.218-2017, SECTION 11, IS AMENDED TO
6 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 1. (a) The department shall account for all state
7 gross retail and use taxes that it collects.

8 (b) Of all the state gross retail and use taxes that the department collects, the department shall
9 determine separately the parts that:

10 (1) the department collects under IC 6-2.5-3.5 (gasoline use tax); and

11 (2) the department collects under this article, less the amount described in subdivision (1).

12 (c) The department shall deposit the collections described in subsection (b)(1) in the following
13 manner:

14 (1) For state fiscal year 2017, the following:

15 (A) Fourteen and two hundred eighty-six thousandths percent (14.286%) of the collections shall
16 be deposited in the motor vehicle highway account established under IC 8-14-1.

17 (B) Eighty-five and seven hundred fourteen thousandths percent (85.714%) to the state general
18 fund.

19 (2) For state fiscal year 2018, the following:

20 (A) Fourteen and two hundred eighty-six thousandths percent (14.286%) of the collections shall
21 be deposited in the motor vehicle highway account established under IC 8-14-1.

22 (B) Fourteen and two hundred eighty-six thousandths percent (14.286%) of the collections shall
23 be deposited in the local road and bridge matching grant fund established under IC 8-23-30.

24 (C) Seventy-one and four hundred twenty-eight thousandths percent (71.428%) to the state
25 general fund.

26 (3) For state fiscal year 2019, the following:

27 (A) Fourteen and two hundred eighty-six thousandths percent (14.286%) of the collections shall
28 be deposited in the motor vehicle highway account established under IC 8-14-1.

29 (B) Twenty-one and four hundred twenty-nine thousandths percent (21.429%) of the collections
30 shall be deposited in the local road and bridge matching grant fund established under IC 8-23-30.

31 (C) Sixty-four and two hundred eighty-five thousandths percent (64.285%) shall be deposited in
32 the state general fund.

33 (4) For state fiscal year 2020 and for each state fiscal year thereafter, the following:

34 (A) Fourteen and two hundred eighty-six thousandths percent (14.286%) of the collections shall
35 be deposited in the motor vehicle highway account established under IC 8-14-1.

36 (B) Twenty-one and four hundred twenty-nine thousandths percent (21.429%) of the collections
37 shall be deposited in the local road and bridge matching grant fund established under IC 8-23-30.

38 (C) The following shall be deposited in the state general fund:

39 (i) For state fiscal year 2020, fifty-three and five hundred seventy-five thousandths percent
40 (53.575%) shall be deposited in the state general fund.

41 (ii) For state fiscal year 2021, forty-two and eight hundred sixty-five thousandths percent
42 (42.865%) shall be deposited in the state general fund.

43 (iii) For state fiscal year 2022, thirty-two and one hundred fifty-five thousandths percent
44 (32.155%) shall be deposited in the state general fund.

45 (iv) For state fiscal year 2023, twenty-one and four hundred forty-five thousandths percent
46 (21.445%) shall be deposited in the state general fund.

47 (v) For state fiscal year 2024, ten and seven hundred thirty-five thousandths percent (10.735%)

1 ~~shall be deposited in the state general fund.~~

2 (D) The following shall be deposited in the special transportation flexibility fund established by

3 IC 4-12-16.5-2:

4 (i) For state fiscal year 2020, eight and five hundred sixty-eight thousandths percent (8.568%)

5 of the collections shall be deposited in the special transportation flexibility fund established

6 by IC 4-12-16.5-2.

7 (ii) For state fiscal year 2021, twelve and eight hundred fifty-two thousandths percent

8 (12.852%) of the collections shall be deposited in the special transportation flexibility fund

9 established by IC 4-12-16.5-2.

10 (iii) For state fiscal year 2022, twelve and eight hundred fifty-two thousandths percent

11 (12.852%) of the collections shall be deposited in the special transportation flexibility fund

12 established by IC 4-12-16.5-2.

13 (iv) For state fiscal year 2023, eight and five hundred sixty-eight thousandths percent (8.568%)

14 of the collections shall be deposited in the special transportation flexibility fund established

15 by IC 4-12-16.5-2.

16 (E) The following shall be deposited in the state highway fund:

17 (i) For state fiscal year 2020, two and one hundred forty-two thousandths percent (2.142%) of

18 the collections shall be deposited in the state highway fund.

19 (ii) For state fiscal year 2021, eight and five hundred sixty-eight thousandths percent (8.568%)

20 of the collections shall be deposited in the state highway fund.

21 (iii) For state fiscal year 2022, nineteen and two hundred seventy-eight thousandths percent

22 (19.278%) of the collections shall be deposited in the state highway fund.

23 (iv) For state fiscal year 2023, thirty-four and two hundred seventy-two thousandths percent

24 (34.272%) of the collections shall be deposited in the state highway fund.

25 (v) For state fiscal year 2024 **and for each state fiscal year thereafter, fifty-three and**

26 **fifty-five hundredths percent (53.55%) sixty-four and two hundred eighty-five thousandths**

27 **percent (64.285%)** of the collections shall be deposited in the state highway fund.

28 ~~(vi) For state fiscal year 2025, and for each state fiscal year thereafter, sixty-four and two~~

29 ~~hundred eighty-five thousandths percent (64.285%) of the collections shall be deposited in the~~

30 ~~state highway fund.~~

31 (d) The department shall deposit those collections described in subsection (b)(2) in the following

32 manner:

33 (1) Ninety-nine and eight hundred thirty-eight thousandths percent (99.838%) of the collections shall

34 be paid into the state general fund.

35 (2) Thirty-one thousandths of one percent (0.031%) of the collections shall be deposited into the

36 industrial rail service fund established under IC 8-3-1.7-2.

37 (3) One hundred thirty-one thousandths of one percent (0.131%) of the collections shall be deposited

38 into the commuter rail service fund established under IC 8-3-1.5-20.5.

39 SECTION 64. IC 6-3-1-3.5, AS AMENDED BY P.L.180-2022(ss), SECTION 8, IS AMENDED TO

40 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023 (RETROACTIVE)]: Sec. 3.5. When used in

41 this article, the term "adjusted gross income" shall mean the following:

42 (a) In the case of all individuals, "adjusted gross income" (as defined in Section 62 of the Internal

43 Revenue Code), modified as follows:

44 (1) Subtract income that is exempt from taxation under this article by the Constitution and statutes

45 of the United States.

46 (2) Except as provided in subsection (c), add an amount equal to any deduction or deductions

47 allowed or allowable pursuant to Section 62 of the Internal Revenue Code for taxes based on or

measured by income and levied at the state level by any state of the United States.

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

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

- (A) each of the exemptions provided by Section 151(c) of the Internal Revenue Code (as effective January 1, 2017);
- (B) each additional amount allowable under Section 63(f) of the Internal Revenue Code; and
- (C) the spouse of the taxpayer if a separate return is made by the taxpayer and if the spouse, for the calendar year in which the taxable year of the taxpayer begins, has no gross income and is not the dependent of another taxpayer.

(5) Subtract **each of the following**:

- (A) One thousand five hundred dollars (\$1,500) for each of the exemptions allowed under Section 151(c)(1)(B) of the Internal Revenue Code (as effective January 1, 2004), **except that in the first taxable year in which a particular exemption is allowed under Section 151(c)(1)(B) of the Internal Revenue Code (as effective January 1, 2004), subtract three thousand dollars (\$3,000) for that exemption.**
- (B) One thousand five hundred dollars (\$1,500) for each exemption allowed under Section 151(c) of the Internal Revenue Code (as effective January 1, 2017) for an individual:
 - (i) who is less than nineteen (19) years of age or is a full-time student who is less than twenty-four (24) years of age;
 - (ii) for whom the taxpayer is the legal guardian; and
 - (iii) for whom the taxpayer does not claim an exemption under clause (A).
- (C) Five hundred dollars (\$500) for each additional amount allowable under Section 63(f)(1) of the Internal Revenue Code if the federal adjusted gross income of the taxpayer, or the taxpayer and the taxpayer's spouse in the case of a joint return, is less than forty thousand dollars (\$40,000). In the case of a married individual filing a separate return, the qualifying income amount in this clause is equal to twenty thousand dollars (\$20,000).
- (D) Three thousand dollars (\$3,000) for each exemption allowed under Section 151(c) of the Internal Revenue Code (as effective January 1, 2017) for an individual who is:
 - (i) an adopted child of the taxpayer; and
 - (ii) less than nineteen (19) years of age or is a full-time student who is less than twenty-four (24) years of age.

This amount is in addition to any amount subtracted under clause (A) or (B).

This amount is in addition to the amount subtracted under subdivision (4).

(6) Subtract any amounts included in federal adjusted gross income under Section 111 of the Internal Revenue Code as a recovery of items previously deducted as an itemized deduction from adjusted gross income.

(7) Subtract any amounts included in federal adjusted gross income under the Internal Revenue Code which amounts were received by the individual as supplemental railroad retirement annuities under 45 U.S.C. 231 and which are not deductible under subdivision (1).

(8) Subtract an amount equal to the amount of federal Social Security and Railroad Retirement benefits included in a taxpayer's federal gross income by Section 86 of the Internal Revenue Code.

(9) In the case of a nonresident taxpayer or a resident taxpayer residing in Indiana for a period of less than the taxpayer's entire taxable year, the total amount of the deductions allowed pursuant to subdivisions (3), (4), and (5) shall be reduced to an amount which bears the same ratio to the total as the taxpayer's income taxable in Indiana bears to the taxpayer's total income.

(10) In the case of an individual who is a recipient of assistance under IC 12-10-6-1, IC 12-10-6-2.1,

1 IC 12-15-2-2, or IC 12-15-7, subtract an amount equal to that portion of the individual's adjusted
2 gross income with respect to which the individual is not allowed under federal law to retain an
3 amount to pay state and local income taxes.

4 (11) In the case of an eligible individual, subtract the amount of a Holocaust victim's settlement
5 payment included in the individual's federal adjusted gross income.

6 (12) Subtract an amount equal to the portion of any premiums paid during the taxable year by the
7 taxpayer for a qualified long term care policy (as defined in IC 12-15-39.6-5) for the taxpayer or the
8 taxpayer's spouse if the taxpayer and the taxpayer's spouse file a joint income tax return or the
9 taxpayer is otherwise entitled to a deduction under this subdivision for the taxpayer's spouse, or both.

10 (13) Subtract an amount equal to the lesser of:

11 (A) two thousand five hundred dollars (\$2,500), or one thousand two hundred fifty dollars
12 (\$1,250) in the case of a married individual filing a separate return; or

13 (B) the amount of property taxes that are paid during the taxable year in Indiana by the individual
14 on the individual's principal place of residence.

15 (14) Subtract an amount equal to the amount of a September 11 terrorist attack settlement payment
16 included in the individual's federal adjusted gross income.

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

22 (16) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code
23 (concerning net operating losses).

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

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

32 (B) for taxable years beginning after December 31, 2017, the deductions elected under Section
33 179 of the Internal Revenue Code on property acquired in an exchange if:

34 (i) the exchange would have been eligible for nonrecognition of gain or loss under Section
35 1031 of the Internal Revenue Code in effect on January 1, 2017;

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

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

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

44 (18) Subtract an amount equal to the amount of the taxpayer's qualified military income that was not
45 excluded from the taxpayer's gross income for federal income tax purposes under Section 112 of the
46 Internal Revenue Code.

47 (19) Subtract income that is:

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

(B) included in the individual's federal adjusted gross income under the Internal Revenue Code.

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

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

(22) Subtract an amount as described in Section 1341(a)(2) of the Internal Revenue Code to the extent, if any, that the amount was previously included in the taxpayer's adjusted gross income for a prior taxable year.

(23) For taxable years beginning after December 25, 2016, add an amount equal to the deduction for deferred foreign income that was claimed by the taxpayer for the taxable year under Section 965(c) of the Internal Revenue Code.

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

(25) Subtract the amount that would have been excluded from gross income but for the enactment of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.

(26) For taxable years beginning after December 31, 2019, and before January 1, 2021, add an amount of the deduction claimed under Section 62(a)(22) of the Internal Revenue Code.

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

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

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

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

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

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

(29) For taxable years beginning after December 31, 2017, and before January 1, 2021, add an

amount equal to the excess business loss of the taxpayer as defined in Section 461(l)(3) of the Internal Revenue Code. In addition:

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

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

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

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

but not less than zero (0).

(C) The portion of the modifications under subdivisions (15) and (17) for property placed in service during the taxable year treated as occurring in the taxable year immediately following the taxable year in which the property is placed in service equals the modification for the property otherwise determined under this section minus the amount in clause (B).

(D) Any reallocation of modifications between taxable years under clauses (B) and (C) shall be first allocated to the modification under subdivision (15), then to the modification under subdivision (17).

(30) Add an amount equal to the amount excluded from federal gross income under Section 108(f)(5) of the Internal Revenue Code. For purposes of this subdivision:

(A) if an amount excluded under Section 108(f)(5) of the Internal Revenue Code would be excludible under Section 108(a)(1)(B) of the Internal Revenue Code, the exclusion under Section 108(a)(1)(B) of the Internal Revenue Code shall take precedence; and

(B) if an amount would have been excludible under Section 108(f)(5) of the Internal Revenue Code as in effect on January 1, 2020, the amount is not required to be added back under this subdivision.

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

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

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

(32) Subtract the amount of an annual grant amount distributed to a taxpayer's Indiana education scholarship account under IC 20-51.4-4-2 that is used for a qualified expense (as defined in IC 20-51.4-2-9) or to an Indiana enrichment scholarship account under IC 20-52 that is used for qualified expenses (as defined in IC 20-52-2-6), to the extent the distribution used for the qualified expense is included in the taxpayer's federal adjusted gross income under the Internal Revenue Code.

(33) For taxable years beginning after December 31, 2019, and before January 1, 2021, add an amount equal to the amount of unemployment compensation excluded from federal gross income under Section 85(c) of the Internal Revenue Code.

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

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

(b) In the case of corporations, the same as "taxable income" (as defined in Section 63 of the Internal

Revenue Code) adjusted as follows:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(B) any directly related interest expenses (as defined in IC 6-3-2-20) that reduced the corporation's adjusted gross income (determined without regard to this subdivision). For purposes of this clause, any directly related interest expense that constitutes business interest within the meaning of Section 163(j) of the Internal Revenue Code shall be considered to have reduced the taxpayer's federal taxable income only in the first taxable year in which the deduction otherwise would have been allowable under Section 163 of the Internal Revenue Code if the limitation

under Section 163(j)(1) of the Internal Revenue Code did not exist.

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

(10) Subtract income that is:

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

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

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

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

- (A) for a corporation other than a real estate investment trust, add:
 - (i) an amount equal to the amount reported by the taxpayer on IRC 965 Transition Tax Statement, line 1; or
 - (ii) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in determining the taxpayer's taxable income for purposes of the federal income tax, the amount deducted under Section 965(c) of the Internal Revenue Code; and
- (B) for a real estate investment trust, add an amount equal to the deduction for deferred foreign income that was claimed by the taxpayer for the taxable year under Section 965(c) of the Internal Revenue Code, but only to the extent that the taxpayer included income pursuant to Section 965 of the Internal Revenue Code in its taxable income for federal income tax purposes or is required to add back dividends paid under subdivision (9).

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

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

(16) Subtract the amount that would have been excluded from gross income but for the enactment of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.

(17) Add an amount equal to the remainder of:

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

1 minus
 2 (B) the amount otherwise allowable as a deduction under Section 274(n) of the Internal Revenue
 3 Code, if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for amounts paid
 4 or incurred after December 31, 2020.
 5 (18) For taxable years ending after March 12, 2020, subtract an amount equal to the deduction
 6 disallowed pursuant to:
 7 (A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206 and
 8 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law 116-260);
 9 and
 10 (B) Section 3134(e) of the Internal Revenue Code.
 11 (19) For taxable years beginning after December 31, 2022, subtract an amount equal to the
 12 deduction disallowed under Section 280C(h) of the Internal Revenue Code.
 13 (20) Add or subtract any other amounts the taxpayer is:
 14 (A) required to add or subtract; or
 15 (B) entitled to deduct;
 16 under IC 6-3-2.
 17 (c) The following apply to taxable years beginning after December 31, 2018, for purposes of the add
 18 back of any deduction allowed on the taxpayer's federal income tax return for wagering taxes, as provided
 19 in subsection (a)(2) if the taxpayer is an individual or subsection (b)(3) if the taxpayer is a corporation:
 20 (1) For taxable years beginning after December 31, 2018, and before January 1, 2020, a taxpayer is
 21 required to add back under this section eighty-seven and five-tenths percent (87.5%) of any
 22 deduction allowed on the taxpayer's federal income tax return for wagering taxes.
 23 (2) For taxable years beginning after December 31, 2019, and before January 1, 2021, a taxpayer is
 24 required to add back under this section seventy-five percent (75%) of any deduction allowed on the
 25 taxpayer's federal income tax return for wagering taxes.
 26 (3) For taxable years beginning after December 31, 2020, and before January 1, 2022, a taxpayer is
 27 required to add back under this section sixty-two and five-tenths percent (62.5%) of any deduction
 28 allowed on the taxpayer's federal income tax return for wagering taxes.
 29 (4) For taxable years beginning after December 31, 2021, and before January 1, 2023, a taxpayer is
 30 required to add back under this section fifty percent (50%) of any deduction allowed on the
 31 taxpayer's federal income tax return for wagering taxes.
 32 (5) For taxable years beginning after December 31, 2022, and before January 1, 2024, a taxpayer is
 33 required to add back under this section thirty-seven and five-tenths percent (37.5%) of any deduction
 34 allowed on the taxpayer's federal income tax return for wagering taxes.
 35 (6) For taxable years beginning after December 31, 2023, and before January 1, 2025, a taxpayer is
 36 required to add back under this section twenty-five percent (25%) of any deduction allowed on the
 37 taxpayer's federal income tax return for wagering taxes.
 38 (7) For taxable years beginning after December 31, 2024, and before January 1, 2026, a taxpayer is
 39 required to add back under this section twelve and five-tenths percent (12.5%) of any deduction
 40 allowed on the taxpayer's federal income tax return for wagering taxes.
 41 (8) For taxable years beginning after December 31, 2025, a taxpayer is not required to add back
 42 under this section any amount of a deduction allowed on the taxpayer's federal income tax return for
 43 wagering taxes.
 44 (d) In the case of life insurance companies (as defined in Section 816(a) of the Internal Revenue Code)
 45 that are organized under Indiana law, the same as "life insurance company taxable income" (as defined
 46 in Section 801 of the Internal Revenue Code), adjusted as follows:
 47 (1) Subtract income that is exempt from taxation under this article by the Constitution and statutes

1 of the United States.

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

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

7 (4) Subtract an amount equal to the amount included in the company's taxable income under Section
8 78 of the Internal Revenue Code (concerning foreign tax credits).

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

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

16 (7) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that
17 placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in
18 the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income
19 that would have been computed had an election for federal income tax purposes not been made for
20 the year in which the property was placed in service to take deductions under Section 179 of the
21 Internal Revenue Code in a total amount exceeding the sum of:

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

24 (B) for taxable years beginning after December 31, 2017, the deductions elected under Section
25 179 of the Internal Revenue Code on property acquired in an exchange if:

26 (i) the exchange would have been eligible for nonrecognition of gain or loss under Section
27 1031 of the Internal Revenue Code in effect on January 1, 2017;

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

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

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

36 (8) Subtract income that is:

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

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

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

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

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

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

- (A) an amount equal to the amount reported by the taxpayer on IRC 965 Transition Tax Statement, line 1; or
- (B) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in determining the taxpayer's taxable income for purposes of the federal income tax, the amount deducted under Section 965(c) of the Internal Revenue Code.

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

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

(15) Subtract the amount that would have been excluded from gross income but for the enactment of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.

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

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

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

- (A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206 and 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law 116-260); and
- (B) Section 3134(e) of the Internal Revenue Code.

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

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

- (A) required to add or subtract; or
- (B) entitled to deduct;

under IC 6-3-2.

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

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

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

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

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

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

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

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

- (A) twenty-five thousand dollars (\$25,000) to the extent deductions under Section 179 of the Internal Revenue Code were not elected as provided in clause (B); and
- (B) for taxable years beginning after December 31, 2017, the deductions elected under Section 179 of the Internal Revenue Code on property acquired in an exchange if:
 - (i) the exchange would have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017;
 - (ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code; and
 - (iii) the taxpayer made an election to take deductions under Section 179 of the Internal Revenue Code with regard to the acquired property in the year that the property was placed into service.

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

(8) Subtract income that is:

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

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

Internal Revenue Code.

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

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

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

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

(B) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in determining the taxpayer's taxable income for purposes of the federal income tax, the amount deducted under Section 965(c) of the Internal Revenue Code.

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

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

(15) Subtract the amount that would have been excluded from gross income but for the enactment of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.

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

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

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

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

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

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

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

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

(A) required to add or subtract; or

(B) entitled to deduct; under IC 6-3-2.

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

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

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

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

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

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

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

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

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

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

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

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

(6) Subtract income that is:

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

(B) included in the taxpayer's taxable income under the Internal Revenue Code.

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

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

- 1 (9) For taxable years beginning after December 25, 2016, add an amount equal to:
- 2 (A) the amount reported by the taxpayer on IRC 965 Transition Tax Statement, line 1;
- 3 (B) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in
- 4 determining the taxpayer's taxable income for purposes of the federal income tax, the amount
- 5 deducted under Section 965(c) of the Internal Revenue Code; and
- 6 (C) with regard to any amounts of income under Section 965 of the Internal Revenue Code
- 7 distributed by the taxpayer, the deduction under Section 965(c) of the Internal Revenue Code
- 8 attributable to such distributed amounts and not reported to the beneficiary.
- 9 For purposes of this article, the amount required to be added back under clause (B) is not considered
- 10 to be distributed or distributable to a beneficiary of the estate or trust for purposes of Sections 651
- 11 and 661 of the Internal Revenue Code.
- 12 (10) Subtract any interest expense paid or accrued in the current taxable year but not deducted as
- 13 a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any
- 14 interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section
- 15 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an
- 16 interest expense is considered paid or accrued only in the first taxable year the deduction would have
- 17 been allowable under Section 163 of the Internal Revenue Code if the limitation under Section
- 18 163(j)(1) of the Internal Revenue Code did not exist.
- 19 (11) Add an amount equal to the deduction for qualified business income that was claimed by the
- 20 taxpayer for the taxable year under Section 199A of the Internal Revenue Code.
- 21 (12) Subtract the amount that would have been excluded from gross income but for the enactment
- 22 of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.
- 23 (13) Add an amount equal to the remainder of:
- 24 (A) the amount allowable as a deduction under Section 274(n) of the Internal Revenue Code;
- 25 minus
- 26 (B) the amount otherwise allowable as a deduction under Section 274(n) of the Internal Revenue
- 27 Code, if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for amounts paid
- 28 or incurred after December 31, 2020.
- 29 (14) For taxable years beginning after December 31, 2017, and before January 1, 2021, add an
- 30 amount equal to the excess business loss of the taxpayer as defined in Section 461(l)(3) of the
- 31 Internal Revenue Code. In addition:
- 32 (A) If a taxpayer has an excess business loss under this subdivision and also has modifications
- 33 under subdivisions (3) and (5) for property placed in service during the taxable year, the taxpayer
- 34 shall treat a portion of the taxable year modifications for that property as occurring in the taxable
- 35 year the property is placed in service and a portion of the modifications as occurring in the
- 36 immediately following taxable year.
- 37 (B) The portion of the modifications under subdivisions (3) and (5) for property placed in service
- 38 during the taxable year treated as occurring in the taxable year in which the property is placed
- 39 in service equals:
- 40 (i) the modification for the property otherwise determined under this section; minus
- 41 (ii) the excess business loss disallowed under this subdivision;
- 42 but not less than zero (0).
- 43 (C) The portion of the modifications under subdivisions (3) and (5) for property placed in service
- 44 during the taxable year treated as occurring in the taxable year immediately following the taxable
- 45 year in which the property is placed in service equals the modification for the property otherwise
- 46 determined under this section minus the amount in clause (B).
- 47 (D) Any reallocation of modifications between taxable years under clauses (B) and (C) shall be

first allocated to the modification under subdivision (3), then to the modification under subdivision (5).

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

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

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

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

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

(A) required to add or subtract; or

(B) entitled to deduct;

under IC 6-3-2.

(g) Subsections (a)(35), (b)(20), (d)(19), (e)(19), or (f)(17) may not be construed to require an add back or allow a deduction or exemption more than once for a particular add back, deduction, or exemption.

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

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

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

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

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

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

SECTION 65. IC 6-3-2-1, AS AMENDED BY P.L.138-2022, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2024]: Sec. 1. (a) ~~As used in this section, "pre-1996 account" has the meaning set forth in IC 5-10.2-1-5.5.~~

(b) (a) Each taxable year, a tax at the following rate of adjusted gross income is imposed upon the adjusted gross income of every resident person, and on that part of the adjusted gross income derived from sources within Indiana of every nonresident person:

(1) For taxable years beginning before January 1, 2015, three and four-tenths percent (3.4%).

- (2) For taxable years beginning after December 31, 2014, and before January 1, 2017, three and three-tenths percent (3.3%).
- (3) For taxable years beginning after December 31, 2016, and before January 1, 2023, three and twenty-three hundredths percent (3.23%).
- (4) For taxable years beginning after December 31, 2022, and before January 1, 2025; **2024**, three and fifteen hundredths percent (3.15%).
- (5) For taxable years beginning after December 31, 2024, and before January 1, 2027, the tax rate is determined as follows:
- (A) If the state general fund revenue collections for the state fiscal year ending June 30, 2024, exceed by at least two percent (2%) the state general fund revenue collections for the state fiscal year ending June 30, 2023, as determined by the budget agency under subsection (c), the tax rate is three and one-tenth percent (3.1%);
 - (B) If the state general fund revenue collections for the state fiscal year ending June 30, 2024, do not exceed by at least two percent (2%) the state general fund revenue collections for the state fiscal year ending June 30, 2023, as determined by the budget agency under subsection (c), the tax rate is three and fifteen hundredths percent (3.15%);
- (6) For taxable years beginning after December 31, 2026, and before January 1, 2029, the tax rate is determined as follows:
- (A) Three percent (3.0%) if the:
 - (i) state general fund revenue collections for the state fiscal year ending June 30, 2026, exceed by at least two percent (2%) the state general fund revenue collections for the state fiscal year ending June 30, 2025, as determined by the budget agency under subsection (c);
 - (ii) Indiana public retirement system determines under subsection (f) in 2026 that the balance of the pension stabilization fund (established by IC 5-10.4-2-5) is sufficient to pay the liabilities of the pre-1996 account without the need for an appropriation by the general assembly; and
 - (iii) tax rate was decreased under subdivision (5)(A);
 - (B) Three and ten hundredths percent (3.1%) if the:
 - (i) state general fund revenue collections for the state fiscal year ending June 30, 2026, exceed by at least two percent (2%) the state general fund revenue collections for the state fiscal year ending June 30, 2025, as determined by the budget agency under subsection (c);
 - (ii) Indiana public retirement system determines under subsection (f) in 2026 that the balance of the pension stabilization fund (established by IC 5-10.4-2-5) is sufficient to pay the liabilities of the pre-1996 account without the need for an appropriation by the general assembly; and
 - (iii) tax rate was not decreased under subdivision (5)(A);
 - (C) If clauses (A) and (B) do not apply, the tax rate in effect in the taxable year beginning after December 31, 2025, and before January 1, 2027, remains in effect.
- (7) For taxable years beginning after December 31, 2028, the tax rate is determined as follows:
- (A) Two and nine tenths percent (2.9%) if the:
 - (i) state general fund revenue collections for the state fiscal year ending June 30, 2028, exceed by at least two percent (2%) the state general fund revenue collections for the state fiscal year ending June 30, 2027, as determined by the budget agency under subsection (c);
 - (ii) Indiana public retirement system determines under subsection (f) in 2028 that the balance of the pension stabilization fund (established by IC 5-10.4-2-5) is sufficient to pay the liabilities of the pre-1996 account without the need for an appropriation by the general assembly; and

(iii) tax rate was decreased under subdivisions (5) and (6).

(B) Three percent (3.0%) if the:

- (i) state general fund revenue collections for the state fiscal year ending June 30, 2028, exceed by at least two percent (2%) the state general fund revenue collections for the state fiscal year ending June 30, 2027, as determined by the budget agency under subsection (e);
- (ii) Indiana public retirement system determines under subsection (f) in 2028 that the balance of the pension stabilization fund (established by IC 5-10.4-2-5) is sufficient to pay the liabilities of the pre-1996 account without the need for an appropriation by the general assembly; and
- (iii) tax rate was decreased under subdivision (5) or (6), but not both.

(C) Three and ten hundredths percent (3.1%) if the:

- (i) state general fund revenue collections for the state fiscal year ending June 30, 2028, exceed by at least two percent (2%) the state general fund revenue collections for the state fiscal year ending June 30, 2027, as determined by the budget agency under subsection (e);
- (ii) Indiana public retirement system determines under subsection (f) in 2028 that the balance of the pension stabilization fund (established by IC 5-10.4-2-5) is sufficient to pay the liabilities of the pre-1996 account without the need for an appropriation by the general assembly; and
- (iii) tax rate was not decreased under either subdivision (5) or (6).

(D) If clauses (A), (B), and (C) do not apply, the tax rate in effect in the taxable year beginning after December 31, 2027, and before January 1, 2029, remains in effect.

(5) For taxable years beginning after December 31, 2023, and before January 1, 2026, three percent (3%).

(6) For taxable years beginning after December 31, 2025, two and nine-tenths percent (2.9%).

(e) (b) Except as provided in section 1.5 of this chapter (before its expiration), each taxable year, a tax at the following rate of adjusted gross income is imposed on that part of the adjusted gross income derived from sources within Indiana of every corporation:

- (1) Before July 1, 2012, eight and five-tenths percent (8.5%).
- (2) After June 30, 2012, and before July 1, 2013, eight percent (8.0%).
- (3) After June 30, 2013, and before July 1, 2014, seven and five-tenths percent (7.5%).
- (4) After June 30, 2014, and before July 1, 2015, seven percent (7.0%).
- (5) After June 30, 2015, and before July 1, 2016, six and five-tenths percent (6.5%).
- (6) After June 30, 2016, and before July 1, 2017, six and twenty-five hundredths percent (6.25%).
- (7) After June 30, 2017, and before July 1, 2018, six percent (6.0%).
- (8) After June 30, 2018, and before July 1, 2019, five and seventy-five hundredths percent (5.75%).
- (9) After June 30, 2019, and before July 1, 2020, five and five-tenths percent (5.5%).
- (10) After June 30, 2020, and before July 1, 2021, five and twenty-five hundredths percent (5.25%).
- (11) After June 30, 2021, four and nine-tenths percent (4.9%).

(d) (c) If for any taxable year a taxpayer is subject to different tax rates under subsection (b), the taxpayer's tax rate for that taxable year is the rate determined in the last STEP of the following STEPS:

- STEP ONE: Multiply the number of days in the taxpayer's taxable year that precede the day the rate changed by the rate in effect before the rate change.
- STEP TWO: Multiply the number of days in the taxpayer's taxable year that follow the day before the rate changed by the rate in effect after the rate change.
- STEP THREE: Divide the sum of the amounts determined under STEPS ONE and TWO by the number of days in the taxpayer's tax period.

However, the rate determined under this subsection shall be rounded to the nearest one-hundredth of one

1 percent (0.01%).

2 (e) After the end of each even-numbered state fiscal year that ends before January 1, 2029, the budget
3 agency shall calculate and determine the percentage of revenue growth in state general fund revenue
4 collections between each applicable state fiscal year under subsection (b)(5) through (b)(7) for purposes
5 of determining whether the tax rate will decrease for a taxable year under subsection (b)(5) through (b)(7).
6 The budget agency shall make the calculation not later than thirty (30) days after the end of each
7 even-numbered state fiscal year.

8 (f) Beginning after the end of the state fiscal year ending June 30, 2026, and after the end of each
9 even-numbered state fiscal year that ends before January 1, 2029, for purposes of determining whether
10 the tax rate will decrease for a taxable year under subsection (b)(6) through (b)(7), the Indiana public
11 retirement system shall determine whether the balance of the pension stabilization fund (established by
12 IC 5-10.4-2-5) is sufficient to pay the liabilities of the pre-1996 account without the need for an
13 appropriation by the general assembly. The Indiana public retirement system shall make the calculation
14 not later than thirty (30) days after the end of each even-numbered state fiscal year.

15 (g) This subsection applies in calendar year 2024. Not later than September 1, the budget agency shall
16 report the percentage of revenue growth determined under subsection (e) to the budget committee, and
17 certify the results to the department.

18 (h) This subsection applies in each even-numbered calendar year beginning after December 31, 2025,
19 and ending before January 1, 2029. Not later than September 1 of each year, the budget agency, in
20 collaboration with the Indiana public retirement system, shall report the:

21 (1) applicable percentage of revenue growth determined under subsection (e); and

22 (2) determination made for the applicable year under subsection (f);
23 to the budget committee, and certify the results to the department.

24 (i) Not later than November 1 of each year, if the results certified under subsection (g) or (h), as
25 applicable, satisfy the conditions for a tax rate decrease as set forth in subsection (b)(5) through (b)(7),
26 as applicable, the department shall provide notice of the determination and the applicable tax rate under
27 subsection (b)(5) through (b)(7) on the department's Internet web site in a departmental notice.

28 SECTION 66. IC 6-3-2-1.5, AS AMENDED BY P.L.138-2022, SECTION 5, IS AMENDED TO
29 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2024]: Sec. 1.5. (a) As used in this section, "qualified
30 area" means:

31 (1) a military base (as defined in IC 36-7-30-1(c));

32 (2) a military base reuse area established under IC 36-7-30;

33 (3) the part of an economic development area established under IC 36-7-14.5-12.5 that is or formerly
34 was a military base (as defined in IC 36-7-30-1(c)); or

35 (4) a qualified military base enhancement area established under IC 36-7-34.

36 (b) Except as provided in subsections (e) and (h), a tax at the lesser of:

37 (1) the rate of five percent (5%) of adjusted gross income; or

38 (2) the rate imposed under section ~~1(e)~~ **1(b)** of this chapter;

39 is imposed on that part of the adjusted gross income of a corporation that is derived from sources within
40 a qualified area if the corporation locates all or part of its operations in a qualified area during the taxable
41 year, as determined under subsection (g). The tax rate under this section applies to the taxable year in
42 which the corporation locates its operations in the qualified area and to the next succeeding four (4)
43 taxable years, and the tax rate shall be determined as provided in this subsection in each of those taxable
44 years.

45 (c) In the case of a corporation that locates all or part of its operations in a qualified military base
46 enhancement area established under IC 36-7-34-4(1), the tax rate imposed under this section applies to
47 the corporation only if the corporation meets at least one (1) of the following criteria:

(1) The corporation is a participant in the technology transfer program conducted by the qualified military base (as defined in IC 36-7-34-3).

(2) The corporation is a United States Department of Defense contractor.

(3) The corporation and the qualified military base have a mutually beneficial relationship evidenced by a memorandum of understanding between the corporation and the United States Department of Defense.

(d) In the case of a business that uses the services or commodities in a qualified military base enhancement area established under IC 36-7-34-4(2), the business must satisfy at least one (1) of the following criteria:

(1) The business is a participant in the technology transfer program conducted by the qualified military base (as defined in IC 36-7-34-3).

(2) The business and the qualified military base have a mutually beneficial relationship evidenced by a memorandum of understanding between the business and the qualified military base (as defined in IC 36-7-34-3).

(e) A taxpayer is not entitled to the tax rate described in subsection (b) to the extent that the taxpayer substantially reduces or ceases its operations at another location in Indiana in order to relocate its operations within the qualified area, unless:

(1) the taxpayer had existing operations in the qualified area; and

(2) the operations relocated to the qualified area are an expansion of the taxpayer's operations in the qualified area.

(f) A determination under subsection (e) that a taxpayer is not entitled to the tax rate provided by this section as a result of a substantial reduction or cessation of operations applies to the taxable year in which the substantial reduction or cessation occurs and in all subsequent years. Determinations under this section shall be made by the department of state revenue.

(g) The department of state revenue:

(1) shall adopt rules under IC 4-22-2 to establish a procedure for determining the part of a corporation's adjusted gross income that was derived from sources within a qualified area; and

(2) may adopt other rules that the department considers necessary for the implementation of this chapter.

(h) The tax rate under this section applies only to a corporation that locates all or part of its operations in a qualified area before January 1, 2019. However, this subsection may not be construed to prevent the tax rate from applying to succeeding taxable years of a corporation after December 31, 2018, if the corporation locates all or part of its operations in a qualified area before January 1, 2019.

(i) This section expires January 1, 2025.

SECTION 67. IC 6-3-4.5-1, AS AMENDED BY P.L.178-2022(ts), SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2024]: Sec. 1. The following definitions apply throughout this chapter:

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

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

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

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

(5) "Corporate partner" means a partner that is subject to the state adjusted gross income tax under ~~IC 6-3-2-1(c)~~ **IC 6-3-2-1(b)** or the financial institutions tax under IC 6-5.5-2-1. In the case of a

1 partner that is a corporation described in IC 6-3-2-2.8(2) that also is subject to tax under
2 ~~IC 6-3-2-1(c)~~; **IC 6-3-2-1(b)**, the corporation is a corporate partner only to the extent that its income
3 is subject to tax under ~~IC 6-3-2-1(c)~~; **IC 6-3-2-1(b)**.

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

6 (7) "Exempt partner" means a partner that is exempt from the adjusted gross income tax under
7 IC 6-3-2-2.8(1) or the financial institutions tax under IC 6-5.5-2-7(4), except to the extent of
8 unrelated business taxable income.

9 (8) "Federal adjustment" means a change to an item or amount determined under the Internal
10 Revenue Code or a change to any other tax attribute that is used by a taxpayer to compute state
11 adjusted gross income taxes or financial institutions tax owed, whether that change results from
12 action by the Internal Revenue Service, including a partnership level audit, or the filing of an
13 amended federal return, a federal refund claim, or an administrative adjustment request by the
14 taxpayer. A federal adjustment is positive to the extent that it increases state adjusted gross income
15 as determined under IC 6-3 or IC 6-5.5 and is negative to the extent that it decreases state adjusted
16 gross income as determined under IC 6-3 or IC 6-5.5.

17 (9) "Federal adjustment reports" includes methods or forms required by the department for use by
18 a taxpayer to report final federal adjustments for purposes of this chapter, including an amended
19 Indiana tax return, information return, or uniform multistate report.

20 (10) "Federal partnership representative" means a person the partnership designates for the taxable
21 year as the partnership's representative, or the person the Internal Revenue Service has appointed
22 to act as the federal partnership representative, pursuant to Section 6223(a) of the Internal Revenue
23 Code.

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

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

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

34 (C) If the federal adjustment results from filing an amended federal return, a federal refund claim,
35 or an administrative adjustment request, the final determination date means the day on which the
36 amended return, refund claim, administrative adjustment request, or other similar report was
37 filed.

38 (12) "Final federal adjustment" means a federal adjustment after the final determination date for that
39 federal adjustment has passed.

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

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

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

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

46 (17) "Partner level adjustments report" means a report provided by a partnership to its partners as
47 a result of a department action with regard to the partnership. A partner level adjustments report

does not include an amended statement provided by a partnership or other entity as a result of an adjustment reported by the partnership.

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

(19) "Partnership level audit" means an examination by the Internal Revenue Service at the partnership level under Sections 6221 through 6241 of the Internal Revenue Code, as enacted by the Bipartisan Budget Act of 2015, Public Law 114-74, which results in federal adjustments.

(20) "Partnership return" means a return required to be filed by a partnership pursuant to IC 6-3-4-10. In the case of a partnership that is required to withhold tax or file a composite return pursuant to IC 6-3-4-12 or IC 6-5.5-2-8, the term also includes the returns or schedules required for tax withholding or composite filing.

(21) "Pass through entity" means an entity defined in IC 6-3-1-35, other than a partnership, that is not subject to tax under IC 6-3.

(22) "Reallocation adjustment" means a federal adjustment resulting from a partnership level audit or an administrative adjustment request that changes the shares of one (1) or more items of partnership income, gain, loss, expense, or credit allocated to direct partners. A positive reallocation adjustment means the portion of a reallocation adjustment that would increase federal adjusted gross income or federal taxable income for one (1) or more direct partners, and a negative reallocation adjustment means the portion of a reallocation adjustment that would decrease federal adjusted gross income or federal taxable income for one (1) or more direct partners, according to Section 6225 of the Internal Revenue Code and the regulations under that section.

(23) "Resident partner" means a partner that is not a nonresident partner.

(24) "Review year" means the taxable year of a partnership that is subject to a partnership level audit, an administrative adjustment request, or an amended federal return that results in federal adjustments, regardless of whether any federal tax determined to be due is the responsibility of the partnership or partners.

(25) "Statement" means a form or schedule prescribed by the department through which a partnership or pass through entity reports tax attributes to its owners or beneficiaries.

(26) "Tax attribute" means any item of income, deduction, credit, receipts for apportionment, or other amount or status that determines a partner's liability under IC 6-3, IC 6-3.6, or IC 6-5.5.

(27) "Taxable year" means, in the case of a partnership, the year or partial year for which a partnership files a return for state and federal purposes and, in the case of a partner, the taxable year in which the partner reports tax attributes from the partnership.

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

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

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

SECTION 68. IC 6-3-4.5-9, AS AMENDED BY P.L.178-2022(ts), SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2024]: Sec. 9. (a) Partnerships and partners shall report final federal adjustments arising from a partnership level audit or an administrative adjustment request and make payments as required under this section.

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

(1) Not later than the applicable deadline, the partnership shall:

(A) file an amended partnership return for the review year and any other taxable year affected

by the final federal adjustments with the department as provided in section 8 of this chapter and provide any other information required by the department;

(B) notify each of its direct partners of their distributive share of the final federal adjustments as provided in section 8 of this chapter for all affected taxable years for which the partnership filed an amended partnership return by an amended statement or a report in the form and manner prescribed by the department; and

(C) file an amended composite return for direct partners and an amended withholding return for direct partners for the review year and any affected taxable years as otherwise required by IC 6-3-4-12 or IC 6-5.5-2-8 and pay any tax due for the taxable years.

(2) Each direct partner that is subject to tax under IC 6-3, IC 6-3.6, or IC 6-5.5 shall, on or before the applicable deadline:

(A) file an amended return as provided in section 8 of this chapter reporting their distributive share of the adjustments reported to them under subdivision (1)(B) for the taxable year in which affected taxable year attributes would be reported by the direct partner as provided in section 8 of this chapter; and

(B) pay any additional amount of tax due as if final federal partnership adjustments had been properly reported, less any credit for related amounts paid or withheld and remitted on behalf of the direct partner.

(3) Each tiered partner shall treat any final federal partnership adjustments under this section in a manner consistent with the treatment of tiered partners under section 8 of this chapter.

(c) Except as provided in subsection (d), an audited partnership making an election under this subsection shall:

(1) not later than the applicable deadline, file an amended partnership return for the review year and for any other affected taxable year elected by the audited partnership, including information as required by the department, and notify the department that it is making the election under this subsection; and

(2) not later than ninety (90) days after the applicable deadline, pay an amount, determined as follows, in lieu of taxes owed by its direct or indirect partners:

(A) Exclude from final federal adjustments the distributive share of these adjustments reported to a direct exempt partner that is not unrelated business income.

(B) For the total distributive shares of the remaining final federal adjustments reported to direct corporate partners and to direct exempt partners, apportion and allocate such adjustments as provided under IC 6-3-2-2 or IC 6-3-2-2.2 (in the case of the adjusted gross income tax) or IC 6-5.5-4 (in the case of the financial institutions tax), and multiply the resulting amount by the tax rate for the taxable year under ~~IC 6-3-2-1(c)~~; **IC 6-3-2-1(b)**, IC 6-3-2-1.5, or IC 6-5.5-2-1, as applicable.

(C) For the total distributive shares of the remaining final federal adjustments reported to nonresident direct partners other than tiered partners or corporate partners, determine the amount of such adjustments which is Indiana source income under IC 6-3-2-2 or IC 6-3-2-2.2, and multiply the resulting amount by the tax rate under ~~IC 6-3-2-1(b)~~; **IC 6-3-2-1(a)**, and if applicable IC 6-3.6. If a partnership is unable to determine whether a nonresident is subject to tax under IC 6-3.6, or to determine in what county the nonresident is subject to tax under IC 6-3.6, tax shall also be imposed at the highest rate for which a county imposes a tax under IC 6-3.6 for the taxable year.

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

(i) determine the amount of any adjustment that is of a type that it would be subject to sourcing

1 in Indiana under IC 6-3-2-2, IC 6-3-2-2.2, or IC 6-5.5-4, as applicable, and determine the
2 portion of this amount that would be sourced to Indiana;
3 (ii) determine the amount of any adjustment that is of a type that it would not be subject to
4 sourcing to Indiana by a nonresident partner under IC 6-3-2-2, IC 6-3-2-2.2, or IC 6-5.5-4, as
5 applicable;
6 (iii) determine the portion of the amount determined under item (ii) that can be established, as
7 prescribed by the department by rule under IC 4-22-2, to be properly allocable to nonresident
8 indirect partners or other partners not subject to tax on the adjustments; and
9 (iv) multiply the sum of the amounts determined in items (i) and (ii) reduced by the amount
10 determined in item (iii) by the highest combined rate for the taxable year under ~~IC 6-3-2-1(b)~~
11 **IC 6-3-2-1(a)** and IC 6-3.6 for any county, the rate under ~~IC 6-3-2-1(c)~~, **IC 6-3-2-1(b)**, or the
12 rate under 6-5.5-2-1 for the taxable year, whichever is highest.
13 (E) For the total distributive shares of the remaining final federal adjustments reported to resident
14 individual, estate, or trust direct partners, multiply that amount by the tax rate under
15 ~~IC 6-3-2-1(b)~~ **IC 6-3-2-1(a)** and IC 6-3.6. If a partnership does not reasonably ascertain the
16 county of residence for an individual direct partner, the rate under IC 6-3.6 for that partner shall
17 be treated as the highest rate imposed in any county under IC 6-3.6 for the taxable year.
18 (F) Add an amount equal to any credit reduction under IC 6-3-3, IC 6-3.1, and IC 6-5.5
19 attributable as a result of final federal adjustments.
20 (G) Add the amounts determined in clauses (B), (C), (D)(iv), (E), and (F). For purposes of
21 determining interest and penalties, the due date of payment shall be the due date of the
22 partnership's return under IC 6-3-4-10 for the taxable year, determined without regard to any
23 extensions.
24 (d) Final federal adjustments subject to an election under subsection (c) shall not include:
25 (1) the distributive share of final federal adjustments that would constitute income derived from a
26 partnership to any direct or indirect partner that is a corporation taxable under ~~IC 6-3-2-1(c)~~,
27 **IC 6-3-2-1(b)**, IC 6-3-2-1.5, or IC 6-5.5-2-1 and is considered unitary to the partnership;
28 (2) any final federal adjustments resulting from an administrative adjustment request; or
29 (3) any other circumstances that the department determines would result in avoidance or evasion of
30 any tax otherwise due from one (1) or more partners under IC 6-3 or IC 6-5.5.
31 (e) Notwithstanding IC 6-3-4-11, an audited partnership not otherwise subject to any reporting or
32 payment obligations to Indiana that makes an election under subsection (c) consents to be subject to
33 Indiana law related to reporting, assessment, payment, and collection of Indiana tax calculated under the
34 election.
35 SECTION 69. IC 6-3-4.5-18, AS AMENDED BY P.L.178-2022(ts), SECTION 9, IS AMENDED TO
36 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2024]: Sec. 18. (a) If a partnership or tiered partner
37 is required to issue a report, issue an amended statement, or issue other information to a partner, owner,
38 or beneficiary under this chapter, and does not issue such report, statement, or information within the
39 period such issuance is required under this chapter, the partnership or tiered partner shall be liable for any
40 tax that otherwise may be due from the partner, owner, or beneficiary, notwithstanding any other
41 provision in IC 6-3 or IC 6-5.5. The tax rate under this section shall be computed at the highest rate for
42 the taxable year under:
43 (1) ~~IC 6-3-2-1(b)~~, **IC 6-3-2-1(a)**, plus the highest rate imposed in any county under IC 6-3.6;
44 (2) ~~IC 6-3-2-1(c)~~, **IC 6-3-2-1(b)**; or
45 (3) IC 6-5.5-2-1;
46 unless the partnership or tiered partner can establish that a lower rate should apply, the partnership or
47 tiered partner has made an election to be subject to tax under sections 6, 8, or 9 of this chapter, or to the

1 extent the partnership, tiered partner, or the department can determine that the tax was otherwise properly
2 reported and remitted. Such tax shall be considered to be due on the due date of the partnership's or tiered
3 partner's return for the taxable year, determined without regard to extensions.

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

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

6 or

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

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

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

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

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

20 (d) If:

21 (1) a direct or indirect partner files and remits the tax otherwise due under this section, the
22 assessment to the partnership or tiered partner under this section shall be reduced by the portion of
23 the tax attributable to the direct or indirect partner; and

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

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

34 SECTION 70. IC 6-3.1-30.5-13, AS AMENDED BY P.L.165-2021, SECTION 90, IS AMENDED TO
35 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 13. (a) The total amount of tax credits awarded
36 under this chapter may not exceed nine million five hundred thousand dollars (\$9,500,000) in the state
37 fiscal year beginning July 1, 2016, and ending June 30, 2017.

38 (b) The total amount of tax credits awarded under this chapter in a state fiscal year may not exceed the
39 following:

40 (1) Twelve million five hundred thousand dollars (\$12,500,000) for the state fiscal year beginning
41 July 1, 2017, and ending June 30, 2018.

42 (2) Fourteen million dollars (\$14,000,000) for the state fiscal year beginning July 1, 2018, and
43 ending June 30, 2019.

44 (3) Fifteen million dollars (\$15,000,000) for the state fiscal year beginning July 1, 2019, and ending
45 June 30, 2020.

46 (4) Sixteen million five hundred thousand dollars (\$16,500,000) for the state fiscal year:

47 (1) beginning July 1, 2020, and ending June 30, 2021; and

1 (2) beginning after July 1, 2023, and each state fiscal year thereafter.

2 (5) Seventeen million five hundred thousand dollars (\$17,500,000) for the state fiscal year beginning

3 July 1, 2021, and ending June 30, 2022.

4 (6) Eighteen million five hundred thousand dollars (\$18,500,000) for the state fiscal year beginning

5 July 1, 2022, and ending June 30, 2023, **and for each state fiscal year thereafter.**

6 SECTION 71. IC 6-3.1-34-18, AS AMENDED BY P.L.135-2022, SECTION 17, IS AMENDED TO

7 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 18. (a) Except as provided in subsection (b),

8 if the corporation awards a tax credit to a taxpayer under this chapter that exceeds twenty million dollars

9 (\$20,000,000), the corporation shall include in an agreement entered into under section 17 of this chapter

10 a provision that requires the taxpayer to repay to the corporation the portion of the credit that exceeds

11 twenty million dollars (\$20,000,000) with interest. **Notwithstanding the date on which a tax credit is**

12 **awarded under this chapter, any repayment of any part of a credit awarded under this chapter shall**

13 **be deposited in the state general fund.**

14 (b) Notwithstanding subsection (a), the corporation may exclude from its agreement entered into under

15 section 17 of this chapter a repayment provision for any portion of the credit if the award is for a qualified

16 redevelopment site subject to a proposal that will result in a qualified investment of at least one hundred

17 million dollars (\$100,000,000).

18 (c) If the corporation enters into an agreement with a taxpayer under section 17 of this chapter that

19 includes a repayment provision under subsection (a), the corporation shall include in the repayment

20 provision a provision establishing the interest rate that will be applied. The interest rate shall be

21 determined by the board and approved by the budget agency.

22 (d) This subsection applies to an active multi-phased project occurring on a defined footprint for which

23 the taxpayer has received approval for at least the first phase of the active multi-phased project from the

24 corporation's board before July 1, 2018, for a tax credit under IC 6-3.1-11 (industrial recovery tax credit)

25 before its expiration. The following apply to a project described in this subsection:

26 (1) Only qualified investments that are made after June 30, 2021, are eligible for a credit award

27 under this chapter.

28 (2) The annual amount of credits awarded under this chapter for the project may not exceed five

29 million dollars (\$5,000,000).

30 (3) The corporation may not include a repayment provision as part of an agreement entered into

31 under section 17 of this chapter for the credits awarded for the project.

32 (e) **The part of any credit that is subject to a repayment provision under this section must be**

33 **included in the calculation of the aggregate amount of applicable tax credits that the corporation**

34 **may certify for a state fiscal year under IC 5-28-6-9.**

35 SECTION 72. IC 6-3.6-3-1, AS AMENDED BY P.L.184-2018, SECTION 1, IS AMENDED TO

36 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 1. (a) The following is the adopting body for

37 a county:

38 (1) The local income tax council in a county in which the county income tax council adopted either:

39 (A) a county option income tax under IC 6-3.5-6 (repealed) that was in effect on January 1, 2015;

40 or

41 (B) a county economic development income tax for the county under IC 6-3.5-7 (repealed) that

42 was in effect on January 1, 2015.

43 (2) The county fiscal body in any other county.

44 (3) The county fiscal body for purposes of adopting a rate dedicated to paying for a PSAP in the

45 county as permitted by IC 6-3.6-6-2.5.

46 (4) The county fiscal body for purposes of adopting a rate dedicated to paying for correctional

47 facilities and rehabilitation facilities in the county as permitted by IC 6-3.6-6-2.7.

1 **(5) The county fiscal body for purposes of adopting a rate dedicated to paying for public health**
2 **purposes in the county as permitted by IC 6-3.6-6-2.9.**

3 (b) A local income tax council is established for each county. The membership of each county's local
4 income tax council consists of the fiscal body of the county and the fiscal body of each city or town that
5 lies either partially or entirely within that county.

6 SECTION 73. IC 6-3.6-6-2.9 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO
7 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 2.9. (a) A county fiscal body may adopt an**
8 **ordinance to impose a tax rate for public health purposes in the county. The tax rate must be in**
9 **increments of one-hundredth of one percent (0.01%) and may not exceed one-tenth of one percent**
10 **(0.1%).**

11 **(b) The revenue generated by a tax rate imposed under this section must be distributed directly**
12 **to the county before the remainder of the expenditure rate revenue is distributed. The revenue shall**
13 **be maintained in a separate dedicated county fund and distributed to the county health department**
14 **to be used only for public health purposes in the county.**

15 SECTION 74. IC 6-3.6-6-3, AS AMENDED BY P.L.95-2022, SECTION 5, IS AMENDED TO READ
16 AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 3. (a) Revenue raised from a tax imposed under this
17 chapter shall be treated as follows:

18 (1) To make the following distributions:

19 (A) If an ordinance described in section 2.5 of this chapter is in effect in a county, to make a
20 distribution to the county equal to the amount of revenue generated by the rate imposed under
21 section 2.5 of this chapter.

22 (B) If an ordinance described in section 2.7 of this chapter is in effect in a county, to make a
23 distribution to the county equal to the amount of revenue generated by the rate imposed under
24 section 2.7 of this chapter.

25 (C) If an ordinance described in section 2.8 of this chapter is in effect in a county, to make a
26 distribution to the county equal to the amount of revenue generated by the rate imposed under
27 section 2.8 of this chapter.

28 **(D) If an ordinance described in section 2.9 of this chapter is in effect in a county, to make**
29 **a distribution to the county equal to the amount of revenue generated by the rate imposed**
30 **under section 2.9 of this chapter.**

31 (2) After making the distributions described in subdivision (1), if any, to make distributions to
32 school corporations and civil taxing units in counties that formerly imposed a tax under IC 6-3.5-1.1
33 (repealed). The revenue categorized from the next twenty-five hundredths percent (0.25%) of the
34 rate for a former tax adopted under IC 6-3.5-1.1 (repealed) shall be allocated to school corporations
35 and civil taxing units. The amount of the allocation to a school corporation or civil taxing unit shall
36 be determined using the allocation amounts for civil taxing units and school corporations in the
37 county.

38 (3) After making the distributions described in subdivisions (1) and (2), the remaining revenue shall
39 be treated as additional revenue (referred to as "additional revenue" in this chapter). Additional
40 revenue may not be considered by the department of local government finance in determining:

41 (A) any taxing unit's maximum permissible property tax levy limit under IC 6-1.1-18.5; or

42 (B) the approved property tax rate for any fund.

43 (b) In the case of a civil taxing unit that has pledged the tax from additional revenue for the payment
44 of bonds, leases, or other obligations as reported by the civil taxing unit under IC 5-1-18, the adopting
45 body may not, under section 4 of this chapter, reduce the proportional allocation of the additional revenue
46 that was allocated in the preceding year if the reduction for that year would result in an amount less than
47 the amount necessary for the payment of bonds, leases, or other obligations payable or required to be

1 deposited in a sinking fund or other reserve in that year for the bonds, leases, or other obligations for
2 which the tax from additional revenue has been pledged. To inform an adopting body with regard to
3 allocations that affect the payment of bonds, leases, or other obligations, a taxing unit may provide the
4 adopting body with information regarding any outstanding bonds, leases, or other obligations that are
5 secured by additional revenue. The information must be provided before the date of the public hearing
6 at which the adopting body may change the allocation of additional revenue under section 4 of this
7 chapter.

8 SECTION 75. IC 6-3.6-9-10, AS AMENDED BY P.L.184-2018, SECTION 9, IS AMENDED TO
9 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 10. The budget agency shall also certify
10 information concerning the part of the certified distribution that is attributable to each of the following:

11 (1) The tax rate imposed under IC 6-3.6-5.

12 (2) The tax rate imposed under IC 6-3.6-6, separately stating:

13 (A) the part of the distribution attributable to a tax rate imposed under IC 6-3.6-6-2.5; ~~and~~

14 (B) the part of the distribution attributable to a tax rate imposed under IC 6-3.6-6-2.7; ~~and~~

15 **(C) the part of the distribution attributable to a tax rate imposed under IC 6-3.6-6-2.9.**

16 (3) Each tax rate imposed under IC 6-3.6-7.

17 (4) In the case of Marion County, the local income taxes paid by local taxpayers described in
18 IC 6-3.6-2-13(3).

19 The amount certified shall be adjusted to reflect any adjustment in the certified distribution under this
20 chapter.

21 SECTION 76. IC 6-6-1.1-201, AS AMENDED BY P.L.159-2021, SECTION 30, IS AMENDED TO
22 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 201. (a) A license tax is imposed on the use
23 of all gasoline used in Indiana at the applicable rate specified in subsection (b), except as otherwise
24 provided by this chapter. The distributor shall initially pay the tax on the billed gallonage of all gasoline
25 the distributor receives in this state, less any deductions authorized by this chapter. The distributor shall
26 then add the per gallon amount of tax to the selling price of each gallon of gasoline sold in this state and
27 collected from the purchaser so that the ultimate consumer bears the burden of the tax.

28 (b) The license tax described in subsection (a) is imposed at the following applicable rate per gallon:

29 (1) Before July 1, 2017, eighteen cents (\$0.18).

30 (2) For July 1, 2017, through June 30, 2018, the lesser of:

31 (A) the rate resulting from using the factors determined under IC 6-6-1.6-2; or

32 (B) twenty-eight cents (\$0.28).

33 (3) Beginning July 1, 2018, and each July 1 through July 1, ~~2024~~, **2029**, the department shall
34 determine an applicable rate equal to the product of:

35 (A) the rate in effect on June 30; multiplied by

36 (B) the factor determined under IC 6-6-1.6-3.

37 The rate shall be rounded to the nearest cent (\$0.01). After June 30, 2018, the new applicable rate may
38 not exceed the rate in effect on June 30 plus one cent (\$0.01). However, the new rate may not be less than
39 the rate in effect on June 30. If the calculation of a new rate would produce a rate that is less than the rate
40 in effect on June 30, the new rate shall be the rate in effect on June 30. The department shall publish the
41 rate that will take effect on July 1 on the department's Internet web site not later than June 1.

42 SECTION 77. IC 6-6-1.6-3, AS AMENDED BY P.L.159-2021, SECTION 31, IS AMENDED TO
43 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 3. (a) The department shall calculate an annual
44 index factor to be used for the rate to take effect each July 1 beginning in 2018 through July 1, ~~2024~~.
45 **2029**. The department shall determine the index factor before June 1 of each year using the method
46 described in subsection (b).

47 (b) The annual gasoline tax index factor and special fuel index factor equals the following:

1 STEP ONE: Divide the annual CPI-U for the year preceding the determination year by the annual
2 CPI-U for the year immediately preceding that year.

3 STEP TWO: Divide the annual IPI for the year preceding the determination year by the annual IPI
4 for the year immediately preceding that year.

5 STEP THREE: Add:

6 (A) the STEP ONE result; and

7 (B) the STEP TWO result.

8 STEP FOUR: Divide the STEP THREE result by two (2).

9 (c) If the CPI-U or IPI for a preceding year is revised, corrected, or updated after May 31 of that year,
10 the department shall use the CPI-U or IPI as published for the preceding year prior to revision.

11 SECTION 78. IC 6-6-2.5-28, AS AMENDED BY P.L.159-2021, SECTION 32, IS AMENDED TO
12 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 28. (a) A license tax is imposed on all special
13 fuel sold or used in producing or generating power for propelling motor vehicles, except fuel used under
14 section 30(a)(8) or 30.5 of this chapter, at the applicable rate specified in subsection (b). The tax shall be
15 paid at those times, in the manner, and by those persons specified in this section and section 35 of this
16 chapter.

17 (b) The license tax described in subsection (a) is imposed at the following applicable rate per special
18 fuel gallon:

19 (1) Before July 1, 2017, sixteen cents (\$0.16).

20 (2) For July 1, 2017, through June 30, 2018, the lesser of:

21 (A) the rate resulting from using the factors determined under IC 6-6-1.6-2; or

22 (B) twenty-six cents (\$0.26).

23 (3) For July 1, 2018, through June 30, 2019, the product of:

24 (A) the sum of:

25 (i) the rate in effect on June 30; and

26 (ii) twenty-one cents (\$0.21); multiplied by

27 (B) the factor determined under IC 6-6-1.6-3.

28 (4) Beginning July 1, 2019, and each July 1 through July 1, ~~2024~~, **2029**, the department shall
29 determine an applicable rate equal to the product of:

30 (A) the rate in effect on June 30; multiplied by

31 (B) the factor determined under IC 6-6-1.6-3.

32 The rate shall be rounded to the nearest cent (\$0.01). However, after June 30, 2018, and before July 1,
33 2019, the new applicable rate may not exceed the rate in effect on June 30 plus twenty-three cents (\$0.23).
34 After June 30, 2019, the new applicable rate may not exceed the rate in effect on June 30 plus two cents
35 (\$0.02). However, the new rate may not be less than the rate in effect on June 30. If the calculation of a
36 new rate would produce a rate that is less than the rate in effect on June 30, the new rate shall be the rate
37 in effect on June 30. The department shall publish the rate that will take effect on July 1 on the
38 department's Internet web site not later than June 1.

39 (c) The department shall consider it a rebuttable presumption that all undyed or unmarked special fuel,
40 or both, received in Indiana is to be sold for use in propelling motor vehicles.

41 (d) Except as provided in subsection (e), the tax imposed on special fuel by subsection (a) shall be
42 measured by invoiced gallons (or diesel or gasoline gallon equivalents in the case of a special fuel
43 described in section 22.5(2) or 22.5(3) of this chapter) of nonexempt special fuel received by a licensed
44 supplier in Indiana for sale or resale in Indiana or with respect to special fuel subject to a tax precollection
45 agreement under section 35(j) of this chapter, such special fuel removed by a licensed supplier from a
46 terminal outside of Indiana for sale for export or for export to Indiana and in any case shall generally be
47 determined in the same manner as the tax imposed by Section 4081 of the Internal Revenue Code and

1 Code of Federal Regulations.

2 (e) The tax imposed by subsection (a) on special fuel imported into Indiana, other than into a terminal,
3 is imposed at the time the product is entered into Indiana and shall be measured by invoiced gallons
4 received at a terminal or at a bulk plant.

5 (f) In computing the tax, all special fuel in process of transfer from tank steamers at boat terminal
6 transfers and held in storage pending wholesale bulk distribution by land transportation, or in tanks and
7 equipment used in receiving and storing special fuel from interstate pipelines pending wholesale bulk
8 reshipment, shall not be subject to tax.

9 (g) The department shall consider it a rebuttable presumption that special fuel consumed in a motor
10 vehicle plated for general highway use is subject to the tax imposed under this chapter. A person claiming
11 exempt use of special fuel in such a vehicle must maintain adequate records as required by the department
12 to document the vehicle's taxable and exempt use.

13 (h) A person that engages in blending fuel for taxable sale or use in Indiana is primarily liable for the
14 collection and remittance of the tax imposed under subsection (a). The person shall remit the tax due in
15 conjunction with the filing of a monthly report in the form prescribed by the department.

16 (i) A person that receives special fuel that has been blended for taxable sale or use in Indiana is
17 secondarily liable to the state for the tax imposed under subsection (a).

18 (j) A person may not use special fuel on an Indiana public highway if the special fuel contains a sulfur
19 content that exceeds five one-hundredths of one percent (0.05%). A person who knowingly:

20 (1) violates; or

21 (2) aids or abets another person to violate;

22 this subsection commits a Class A infraction. However, the violation is a Class A misdemeanor if the
23 person has committed one (1) prior unrelated violation of this subsection, and a Level 6 felony if the
24 person has committed more than one (1) unrelated violation of this subsection.

25 SECTION 79. IC 6-7-1-28.1, AS AMENDED BY P.L.213-2015, SECTION 90, IS AMENDED TO
26 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 28.1. The taxes, registration fees, fines, or
27 penalties collected under this chapter shall be deposited in the following manner:

28 (1) Four and twenty-two hundredths percent (4.22%) of the money shall be deposited in a fund to
29 be known as the cigarette tax fund.

30 ~~(2) Six-tenths percent (0.6%) of the money shall be deposited in a fund to be known as the mental~~
31 ~~health centers fund.~~

32 ~~(3) (2)~~ (2) The following amount of the money shall be deposited in the state general fund:

33 (A) After June 30, 2011, and before July 1, 2013, sixty and twenty-four hundredths percent
34 (60.24%).

35 (B) After June 30, 2013, fifty-six and twenty-four hundredths percent (56.24%).

36 **(C) After June 30, 2023, fifty-six and eighty-four hundredths percent (56.84%).**

37 ~~(4) (3)~~ (3) Five and forty-three hundredths percent (5.43%) of the money shall be deposited into the
38 pension relief fund established in IC 5-10.3-11.

39 ~~(5) (4)~~ (4) Twenty-seven and five hundredths percent (27.05%) of the money shall be deposited in the
40 healthy Indiana plan trust fund established by IC 12-15-44.2-17.

41 ~~(6) (5)~~ (5) Two and forty-six hundredths percent (2.46%) of the money shall be deposited in the state
42 general fund for the purpose of paying appropriations for Medicaid—Current Obligations, for
43 provider reimbursements.

44 ~~(7) (6)~~ (6) The following amount of the money shall be deposited in the state retiree health benefit trust
45 fund established by IC 5-10-8-8.5 as follows:

46 (A) Before July 1, 2011, five and seventy-four hundredths percent (5.74%).

47 (B) After June 30, 2011, and before July 1, 2013, zero percent (0%).

(C) After June 30, 2013, four percent (4%).
The money in the cigarette tax fund, ~~the mental health centers fund~~; the healthy Indiana plan trust fund, or the pension relief fund at the end of a fiscal year does not revert to the state general fund. However, if in any fiscal year, the amount allocated to a fund under subdivision (1) ~~or (2)~~ is less than the amount received in fiscal year 1977, then that fund shall be credited with the difference between the amount allocated and the amount received in fiscal year 1977, and the allocation for the fiscal year to the fund under subdivision ~~(3)~~ (2) shall be reduced by the amount of that difference. Money deposited under subdivisions ~~(6)~~ (5) through ~~(7)~~ (6) may not be used for any purpose other than the purpose stated in the subdivision.

SECTION 80. IC 6-7-1-32.1 IS REPEALED [EFFECTIVE JULY 1, 2023]. ~~Sec. 32.1. (a) The money in the mental health centers fund is annually appropriated to the division of mental health and addiction.~~

~~(b) The division may use the money:~~

~~(1) to pay the state's share of the cost of acquiring sites for, constructing, remodeling, equipping, or operating community mental health centers; and~~

~~(2) to provide grants for a partial facility if there is a reasonable assurance that the facility will provide community mental health services within five (5) years after it provides any partial service to the public.~~

SECTION 81. IC 8-23-3-8 IS REPEALED [EFFECTIVE JULY 1, 2023]. ~~Sec. 8. (a) The public mass transportation fund is established for the purpose of promoting and developing public mass transportation in Indiana. The fund shall be administered by the department.~~

~~(b) The treasurer of state may invest the money in the fund in the same manner as other public funds may be invested.~~

~~(c) Money in the fund at the end of a fiscal year does not revert to the state general fund.~~

~~(d) This subsection applies to a calendar year beginning after December 31 of a calendar year in which an eligible county (as defined by IC 8-25-1-4) begins to carry out a public transportation project approved under IC 8-25. The distribution formula established by the department is subject to approval by the budget director to ensure that a public mass transportation system located in a county other than an eligible county is not adversely affected by a public transportation project carried out under IC 8-25.~~

SECTION 82. IC 8-25-2-11, AS ADDED BY P.L.153-2014, SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 11. No general tax revenues of the state may be used to pay for a transportation project or service under this article. However, this section does not apply to distributions from the public mass transportation fund **(before its repeal)**.

SECTION 83. IC 9-14-14-1, AS ADDED BY P.L.198-2016, SECTION 194, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 1. (a) The bureau of motor vehicles commission fund is established for the purpose of paying the expenses incurred in administering IC 9-14.1 **and to defray expenses incurred by the bureau in verifying compliance with financial responsibility requirements under IC 9-25-9**. The commission shall administer the fund.

(b) The treasurer of state shall invest the money in the fund not currently needed to meet the obligations of the fund in the same manner as other public funds may be invested.

(c) Money in the fund at the end of a state fiscal year does not revert to the state general fund.

(d) There is annually appropriated to the commission the money in the fund for its use in carrying out the purposes of IC 9-14.1, subject to the approval of the budget agency.

(e) The fund consists of the following:

(1) Money deposited in or distributed to the fund under this title.

(2) Money deposited in the fund under IC 9-29-14-5 (before its repeal).

(3) Money received from any other source, including appropriations.

SECTION 84. IC 9-18.5-23-3, AS AMENDED BY P.L.118-2022, SECTION 15, IS AMENDED TO

1 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 3. (a) The fees for a first responder license
2 plate are as follows:

3 (1) An annual supplemental fee of fifteen dollars (\$15) under IC 9-18.5-12-16.

4 (2) An annual fee of not more than twenty-five dollars (\$25) as provided in IC 9-18.5-12-14(d)(2)
5 or IC 9-18.5-12-15(b).

6 (b) The annual fee referred to in subsection (a)(2) shall be collected by the bureau and deposited in
7 the **regional public safety training** fund established ~~under IC 10-15-3-1~~ by **IC 10-19-9.1-1**.

8 (c) The bureau shall distribute at least one (1) time each month the money from the fund collected
9 under subsection (b).

10 SECTION 85. IC 9-25-6-15, AS AMENDED BY P.L.86-2021, SECTION 9, IS AMENDED TO
11 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 15. (a) Except as provided in subsection (e),
12 an individual:

13 (1) whose driving privileges are suspended under this article; and

14 (2) who seeks the reinstatement of the driving privileges;

15 must pay a reinstatement fee to the bureau as provided in subsection (b).

16 (b) The reinstatement fee under subsection (a) is as follows:

17 (1) For a first suspension, two hundred fifty dollars (\$250).

18 (2) For a second suspension, five hundred dollars (\$500).

19 (3) For a third or subsequent suspension, one thousand dollars (\$1,000).

20 (c) Each fee paid under this section or section 15.1 of this chapter shall be deposited in the ~~financial~~
21 ~~responsibility compliance verification fund established by IC 9-25-9-7~~ **bureau of motor vehicles**
22 **commission fund established by IC 9-14-14-1** as follows:

23 (1) Forty-eight percent (48%) of a fee paid after a first suspension.

24 (2) Thirty-nine percent (39%) of a fee paid after a second suspension.

25 (3) Twenty-seven percent (27%) of a fee paid after a third or subsequent suspension.

26 The remaining amount of each fee paid under this section or section 15.1 of this chapter must be
27 deposited in the motor vehicle highway account.

28 (d) If:

29 (1) a person's driving privileges are suspended for registering or operating a vehicle in violation of
30 IC 9-25-4-1;

31 (2) the person is required to pay a fee for the reinstatement of the person's license under this section;
32 and

33 (3) the person later establishes that the person did not register or operate a vehicle in violation of
34 IC 9-25-4-1;

35 the fee paid by the person under this section shall be refunded.

36 (e) An individual who has had a suspension imposed under this article terminated by submitting proof
37 of future financial responsibility under IC 9-25-4-3, IC 9-25-5-1, or section 3(d) of this chapter for the
38 required time period is not required to pay a reinstatement fee under this section in order to have ~~his or~~
39 ~~her~~ **the individual's** driving privileges reinstated.

40 SECTION 86. IC 9-25-9-7 IS REPEALED [EFFECTIVE JULY 1, 2023]. ~~Sec. 7: (a) The financial~~
41 ~~responsibility compliance verification fund is established to defray expenses incurred by the bureau in~~
42 ~~verifying compliance with financial responsibility requirements under this chapter.~~

43 ~~(b) The expenses of administering the fund shall be paid from money in the fund.~~

44 ~~(c) The sources of money for the fund are as follows:~~

45 ~~(1) The portion of the driving license reinstatement fee that is to be deposited in the fund under~~
46 ~~IC 9-25-6-15.~~

47 ~~(2) Accrued interest and other investment earnings of the fund.~~

1 ~~(3) Appropriations made by the general assembly.~~
2 ~~(4) Gifts and donations from any person to the fund.~~
3 ~~(d) The treasurer of state shall invest the money in the fund not currently needed to meet the~~
4 ~~obligations of the fund in the same manner as other public funds may be invested.~~
5 ~~(e) Money in the fund at the end of a state fiscal year does not revert to the state general fund.~~
6 SECTION 87. IC 10-11-2-13, AS AMENDED BY P.L.114-2022, SECTION 14, IS AMENDED TO
7 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 13. (a) The board shall categorize salaries of
8 police employees within each rank based upon the rank held and the number of years of service in the
9 department through the ~~twentieth~~ **fifteenth** year. The salary ranges the board assigns to each rank shall
10 be divided into a base salary and ~~twenty (20)~~ **fifteen (15)** increments above the base salary, with:
11 (1) the base salary in the rank paid to a person with less than one (1) year of service in the
12 department; and
13 (2) the highest salary in the rank paid to a person with at least ~~twenty (20)~~ **fifteen (15)** years of
14 service in the department.
15 (b) The salary matrix prescribed by this section shall be reviewed and approved by the budget agency
16 biennially in even-numbered years before implementation.
17 SECTION 88. IC 10-12-3-7, AS AMENDED BY P.L.189-2007, SECTION 1, IS AMENDED TO
18 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 7. (a) Benefits provided under this section are
19 subject to IC 10-12-2-3.
20 (b) The basic monthly pension amount may not exceed by more than twenty dollars (\$20) one-half
21 (1/2) the amount of the employee beneficiary's average monthly wage (excluding payments for overtime
22 and determined without regard to any salary reduction agreement established under Section 125 of the
23 Internal Revenue Code) received during the highest paid consecutive twelve (12) months before
24 retirement. Salary that exceeds the monthly wage received by a police employee in the grade of trooper
25 at the beginning of the trooper's ~~sixth~~ **fourth** year of service may not be considered when the basic
26 pension amount is computed.
27 (c) An employee beneficiary in the active service of the department who has completed twenty (20)
28 years of service after July 1, 1937, and who continues after July 1, 1937, in the service of the department
29 is entitled to add to the basic monthly pension amount, at retirement, the following:
30 (1) Two percent (2%) of the basic amount for each of the next two (2) full years of service over
31 twenty (20) years.
32 (2) Three percent (3%) of the basic amount for each of the next two (2) full years over twenty-two
33 (22) years.
34 (3) Four percent (4%) of the basic amount for each of the next two (2) full years over twenty-four
35 (24) years.
36 (4) Five percent (5%) of the basic amount for each of the next two (2) full years over twenty-six (26)
37 years.
38 (5) Six percent (6%) of the basic amount for each of the next two (2) full years over twenty-eight
39 (28) years.
40 (6) Seven percent (7%) of the basic amount for each of the next two (2) full years over thirty (30)
41 years.
42 (7) Eight percent (8%) of the basic amount for each of the next two (2) full years over thirty-two (32)
43 years.
44 However, the total of the additional amount may not exceed seventy percent (70%) of the basic pension
45 amount. These additional benefits are subject to the compulsory retirement age provided by the pension
46 trust.
47 SECTION 89. IC 10-12-5-3, AS AMENDED BY P.L.5-2008, SECTION 1, IS AMENDED TO READ

1 AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 3. (a) The pension advisory board that administers the
2 pension under IC 10-12-3 shall direct and supervise the supplemental benefits provided in this chapter.

3 (b) The pension advisory board shall:

4 (1) annually provide a schedule showing the number of retirees receiving pension benefits under
5 IC 10-12-3; and

6 (2) meet at least one (1) time each year to add to the regular pension benefit or annuity and any
7 previously granted supplemental benefit the amount described in subsection (c) or (d).

8 (c) This subsection applies only to a retiree who is eligible for the first time under section 2 of this
9 chapter to receive a supplemental benefit. The supplemental benefit referred to in subsection (b)(2) for
10 a retiree in the first year the retiree is eligible for a supplemental benefit is the sum of:

11 (1) the difference between:

12 (A) the retiree's pension benefit; and

13 (B) the pension benefit:

14 (i) received by an employee retiring in that year from the department with twenty (20) years
15 of active service; and

16 (ii) computed on the day the pension advisory board meets as required under subsection (b)(2);
17 plus

18 (2) any amount computed under subsection (d) after the date the retiree reaches fifty-five (55) years
19 of age.

20 (d) This subsection applies to a retiree who is eligible under section 2 of this chapter to receive a
21 supplemental benefit, but whose supplemental benefit is not computed under subsection (c). The
22 supplemental benefit referred to in subsection (b)(2) is equal to fifty percent (50%) of the difference
23 between:

24 (1) the pension benefits to be received by an employee retiring from the department with twenty (20)
25 years of active service the day after a change in the monthly wage received by a police employee in
26 the grade of trooper at the beginning of the trooper's ~~sixth~~ **fourth** year of service; and

27 (2) the pension benefit received by an employee retiring from the department with twenty (20) years
28 of active service the day before a change in the monthly wage received by a police employee in the
29 grade of trooper at the beginning of the trooper's ~~sixth~~ **fourth** year of service.

30 SECTION 90. IC 10-15 IS REPEALED [EFFECTIVE JULY 1, 2023]. (INDIANA HOMELAND
31 SECURITY FOUNDATION).

32 SECTION 91. IC 10-19-1-6 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ
33 AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 6. "Fund", for purposes of IC 10-19-9.1, refers to
34 the regional public safety training fund established by IC 10-19-9.1-1.

35 SECTION 92. IC 10-19-9.1 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ
36 AS FOLLOWS [EFFECTIVE JULY 1, 2023]:

37 **Chapter 9.1. Regional Public Safety Training Fund**

38 **Sec. 1. (a) The regional public safety training fund is established to:**

39 (1) provide regional and advanced training for public safety service providers, including fire
40 investigation training;

41 (2) fund the design, procurement, and construction of firefighter training facilities;

42 (3) provide scholarships for students enrolled in postsecondary courses focused on public
43 safety; or

44 (4) purchase equipment to enhance emergency preparedness and response capabilities of:

45 (A) a public safety agency (as defined in IC 10-10.5-1-5); or

46 (B) an emergency medical services provider organization certified by the Indiana
47 emergency medical services commission under rules adopted under IC 16-31-3.

1 (b) The department shall administer the fund. The expenses of administering the fund shall be
2 paid from money in the fund.

3 (c) The fund consists of the following:

4 (1) Money appropriated by the general assembly.

5 (2) Donations, gifts, and money received from any other source, including transfers from other
6 funds or accounts.

7 (3) Money transferred from the Indiana homeland security fund established by IC 10-15-3-1
8 (before its repeal).

9 (4) Money transferred from the fire training infrastructure fund established by IC 22-14-6-2
10 (before its repeal).

11 (5) Money transferred from the regional public safety training fund established by
12 IC 10-15-3-12. (before its repeal).

13 (d) The treasurer of state shall invest the money in the fund not currently needed to meet the
14 obligations of the fund in the same manner as other public money may be invested. Interest that
15 accrues from the investments shall be deposited in the fund.

16 (e) Money in the fund at the end of a state fiscal year does not revert to the state general fund.

17 SECTION 93. IC 10-21-1-2, AS AMENDED BY P.L.139-2022, SECTION 1, IS AMENDED TO
18 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 2. (a) The Indiana secured school fund is
19 established to provide:

20 (1) matching grants to enable school corporations, charter schools, and accredited nonpublic schools
21 to establish programs under which a school corporation, charter school, or accredited nonpublic
22 school (or a coalition of schools) may:

23 (A) employ a school resource officer, employ a law enforcement officer, or enter into a contract
24 or a memorandum of understanding with a:

25 (i) local law enforcement agency;

26 (ii) private entity; or

27 (iii) nonprofit corporation;

28 to employ a school resource officer or a law enforcement officer;

29 (B) conduct a threat assessment of the buildings within a school corporation or the buildings that
30 are operated by a charter school or accredited nonpublic school;

31 (C) purchase equipment and technology to:

32 (i) restrict access to school property; or

33 (ii) expedite notification of first responders; or

34 (D) implement a student and parent support services plan as described in section 4(a)(6) of this
35 chapter; and

36 (2) one (1) time grants to enable school corporations, charter schools, and accredited nonpublic
37 schools with the sheriff for the county in which the school corporation, charter school, or accredited
38 nonpublic school is located, to provide the initial set up costs for an active event warning system.

39 (b) A school corporation or charter school may use money received under a matching grant for a
40 purpose listed in subsection (a) to provide a response to a threat in a manner that the school corporation
41 or charter school sees fit, including firearms training or other self-defense training.

42 (c) The fund shall be administered by the department of homeland security.

43 (d) The fund consists of:

44 (1) appropriations from the general assembly;

45 (2) grants from the Indiana safe schools fund established by IC 5-2-10.1-2;

46 (3) federal grants; ~~and~~

47 (4) amounts deposited from any other public or private source; ~~and~~

1 **(5) amounts deposited under IC 33-37-9-4.**

2 (e) The expenses of administering the fund shall be paid from money in the fund.

3 (f) The treasurer of state shall invest the money in the fund not currently needed to meet the obligations
4 of the fund in the same manner as other public money may be invested. Interest that accrues from these
5 investments shall be deposited in the fund.

6 (g) Money in the fund at the end of a state fiscal year does not revert to the state general fund.

7 SECTION 94. IC 11-12-11-2 IS REPEALED [EFFECTIVE JULY 1, 2023]. ~~Sec. 2. As used in this~~
8 ~~chapter, "minimum allocation amount" refers to the amount of funding that applies to a county under~~
9 ~~section 6(a) of this chapter.~~

10 SECTION 95. IC 11-12-11-3, AS ADDED BY P.L.204-2016, SECTION 29, IS AMENDED TO
11 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 3. As used in this chapter, "multiplier" refers
12 to the number that applies to a county under section ~~6(b)~~ 6 of this chapter.

13 SECTION 96. IC 11-12-11-6, AS AMENDED BY P.L.104-2022, SECTION 77, IS AMENDED TO
14 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 6. ~~(a) The minimum allocation amount under~~
15 ~~this chapter, which represents the dollar amount each county was entitled to receive under level 3 funding~~
16 ~~in state fiscal year 1998, is as follows:~~

17	Adams County	\$ 14,000
18	Allen County	129,500
19	Bartholomew County	35,000
20	Benton County	3,500
21	Blackford County	14,000
22	Boone County	14,000
23	Brown County	3,500
24	Carroll County	7,000
25	Cass County	17,500
26	Clark County	49,000
27	Clay County	7,000
28	Clinton County	17,500
29	Crawford County	3,500
30	Daviess County	7,000
31	Dearborn County	35,000
32	Decatur County	24,500
33	Dekalb County	24,500
34	Delaware County	35,000
35	Dubois County	45,500
36	Elkhart County	52,500
37	Fayette County	10,500
38	Floyd County	21,000
39	Fountain County	7,000
40	Franklin County	7,000
41	Fulton County	14,000
42	Gibson County	24,500
43	Grant County	28,000
44	Greene County	17,500
45	Hamilton County	28,000
46	Hancock County	10,500
47	Harrison County	24,500

1	Hendricks County	24,500
2	Henry County	17,500
3	Howard County	66,500
4	Huntington County	10,500
5	Jackson County	45,500
6	Jasper County	14,000
7	Jay County	7,000
8	Jefferson County	21,000
9	Jennings County	10,500
10	Johnson County	31,500
11	Knox County	14,000
12	Kosciusko County	42,000
13	LaGrange County	7,000
14	Lake County	234,500
15	LaPorte County	35,000
16	Lawrence County	52,500
17	Madison County	101,500
18	Marion County	294,000
19	Marshall County	35,000
20	Martin County	3,500
21	Miami County	24,500
22	Monroe County	35,000
23	Montgomery County	24,500
24	Morgan County	31,500
25	Newton County	7,000
26	Noble County	28,000
27	Ohio County	3,500
28	Orange County	7,000
29	Owen County	7,000
30	Parke County	7,000
31	Perry County	14,000
32	Pike County	10,500
33	Porter County	42,000
34	Posey County	14,000
35	Pulaski County	10,500
36	Putnam County	14,000
37	Randolph County	10,500
38	Ripley County	17,500
39	Rush County	7,000
40	St. Joseph County	112,000
41	Scott County	31,500
42	Shelby County	17,500
43	Spencer County	10,500
44	Starke County	10,500
45	Steuben County	14,000
46	Sullivan County	7,000
47	Switzerland County	7,000

1	Tippecanoe County	56,000
2	Tipton County	3,500
3	Union County	3,500
4	Vanderburgh County	161,000
5	Vermillion County	14,000
6	Vigo County	42,000
7	Wabash County	21,000
8	Warren County	7,000
9	Warrick County	21,000
10	Washington County	31,500
11	Wayne County	38,500
12	Wells County	10,500
13	White County	14,000
14	Whitley County	17,500

(b) The multiplier under this chapter for each county, which represents each county's approximate proportion of the total state population, is as follows:

17	Adams County	.0053
18	Allen County	.0568
19	Bartholomew County	.0121
20	Benton County	.0013
21	Blackford County	.0018
22	Boone County	.0104
23	Brown County	.0023
24	Carroll County	.0030
25	Cass County	.0056
26	Clark County	.0178
27	Clay County	.0039
28	Clinton County	.0049
29	Crawford County	.0016
30	Daviess County	.0049
31	Dearborn County	.0075
32	Decatur County	.0039
33	Dekalb County	.0064
34	Delaware County	.0165
35	Dubois County	.0064
36	Elkhart County	.0310
37	Fayette County	.0034
38	Floyd County	.0119
39	Fountain County	.0024
40	Franklin County	.0034
41	Fulton County	.0030
42	Gibson County	.0049
43	Grant County	.0098
44	Greene County	.0045
45	Hamilton County	.0512
46	Hancock County	.0118
47	Harrison County	.0058

1	Hendricks County	.0258
2	Henry County	.0072
3	Howard County	.0123
4	Huntington County	.0054
5	Jackson County	.0068
6	Jasper County	.0048
7	Jay County	.0030
8	Jefferson County	.0049
9	Jennings County	.0041
10	Johnson County	.0238
11	Knox County	.0054
12	Kosciusko County	.0118
13	LaGrange County	.0060
14	Lake County	.0735
15	LaPorte County	.0166
16	Lawrence County	.0066
17	Madison County	.0192
18	Marion County	.1440
19	Marshall County	.0068
20	Martin County	.0014
21	Miami County	.0053
22	Monroe County	.0206
23	Montgomery County	.0056
24	Morgan County	.0106
25	Newton County	.0020
26	Noble County	.0070
27	Ohio County	.0009
28	Orange County	.0029
29	Owen County	.0031
30	Parke County	.0024
31	Perry County	.0028
32	Pike County	.0018
33	Porter County	.0255
34	Posey County	.0037
35	Pulaski County	.0018
36	Putnam County	.0054
37	Randolph County	.0036
38	Ripley County	.0043
39	Rush County	.0025
40	St. Joseph County	.0402
41	Scott County	.0034
42	Shelby County	.0066
43	Spencer County	.0029
44	Starke County	.0034
45	Steuben County	.0051
46	Sullivan County	.0031
47	Switzerland County	.0014

1	Tippecanoe County	.0274
2	Tipton County	.0023
3	Union County	.0010
4	Vanderburgh County	.0266
5	Vermillion County	.0023
6	Vigo County	.0156
7	Wabash County	.0046
8	Warren County	.0012
9	Warrick County	.0094
10	Washington County	.0042
11	Wayne County	.0098
12	Wells County	.0042
13	White County	.0036
14	Whitley County	.0050

15 SECTION 97. IC 11-12-11-7, AS ADDED BY P.L.204-2016, SECTION 29, IS AMENDED TO
16 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 7. Before September 1 of each year after 2014,
17 the department shall deposit in the misdemeanor fund of each county the greatest of the following:

- 18 (1) the sum determined by multiplying the total amount appropriated for the county misdemeanor
19 fund by the county's multiplier.
20 (2) The minimum allocation amount assigned to the county under section 6(a) of this chapter.
21 (3) The amount deposited by the department in the misdemeanor fund for the county in state fiscal
22 year 1999.

23 SECTION 98. IC 11-12-11-8 IS REPEALED [EFFECTIVE JULY 1, 2023]. Sec. 8: (a)
24 Notwithstanding section 7 of this chapter, the department shall deposit funds in county misdemeanor
25 funds under this section if the funds appropriated to the department for county misdemeanor funds are
26 insufficient to meet the amounts required to be deposited under section 7 of this chapter.

27 (b) Before July 16 of each year, the commissioner shall send a notice to each county executive and
28 sheriff. The notice must contain the following:

29 (1) The amount of money appropriated for all county misdemeanor funds in Indiana.

30 (2) The amount that will be deposited in the county misdemeanor funds.

31 (c) The notice required under subsection (b) must be in the following form:

32 "Notice Concerning County Misdemeanant Funds

33 The amount appropriated for July 1 (fill in year) to June 30 (fill in year) for county misdemeanor
34 funds is \$ (fill in dollar amount). The amount your county misdemeanor fund will receive is \$ (fill
35 in dollar amount).".

36 SECTION 99. IC 12-12.7-2-22 IS REPEALED [EFFECTIVE JULY 1, 2023]. Sec. 22: Notwithstanding
37 any other law, any appropriation made to a program established under this chapter and 20 U.S.C. 1431
38 through 1444 (first steps program) that exceeds eleven million three hundred thirty-nine thousand
39 sixty-three dollars (\$11,339,063) in a state fiscal year must be distributed by the office of the secretary
40 of family and social services as follows:

41 (1) Not more than ten percent (10%) to the division of disability and rehabilitative services for
42 infrastructure expenses.

43 (2) Not less than forty percent (40%) to systems point of entry contracts.

44 (3) Not less than fifty percent (50%) to rates of providers who provide services under this chapter
45 and 20 U.S.C. 1431 through 1444.

46 SECTION 100. IC 12-15-1-23 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO
47 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 23. (a) Not later than November 1, 2023, the

1 office shall:

2 (1) develop a schedule for the periodic review of Medicaid reimbursement rates for each
3 provider; and

4 (2) provide the schedule developed under subdivision (1) to the budget committee.

5 The office may determine the frequency of review of each provider's Medicaid reimbursement rates
6 according to the schedule. However, each provider's Medicaid reimbursement rates must be
7 reviewed at least once every four (4) years.

8 (b) The review of the first set of provider Medicaid reimbursement rates to be reviewed
9 according to the schedule developed under subsection (a)(1) must be completed not later than
10 November 1, 2024.

11 (c) The office shall provide the findings of each review of each provider's Medicaid
12 reimbursement rates to the budget committee as reviews are completed according to the schedule.

13 SECTION 101. IC 12-15-44.5-5, AS AMENDED BY P.L.152-2017, SECTION 34, IS AMENDED
14 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 5. (a) A managed care organization that
15 contracts with the office to provide health coverage, dental coverage, or vision coverage to an individual
16 who participates in the plan:

17 (1) is responsible for the claim processing for the coverage;

18 (2) shall reimburse providers at a rate that is not less than the rate established by the secretary; ~~The~~
19 ~~rate set by the secretary must be based on a reimbursement formula that is:~~

20 (A) comparable to the federal Medicare reimbursement rate for the service provided by the
21 provider; or

22 (B) ~~one hundred thirty percent (130%) of the Medicaid reimbursement rate for a service that does~~
23 ~~not have a Medicare reimbursement rate;~~ and

24 (3) may not deny coverage to an eligible individual who has been approved by the office to
25 participate in the plan.

26 (b) A managed care organization that contracts with the office to provide health coverage under the
27 plan must incorporate cultural competency standards established by the office. The standards must
28 include standards for non-English speaking, minority, and disabled populations.

29 SECTION 102. IC 12-17.2-7.2-1, AS AMENDED BY P.L.268-2019, SECTION 1, IS AMENDED TO
30 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 1. As used in this chapter, "eligible child"
31 refers to an individual who:

32 (1) is at least four (4) years of age and less than five (5) years of age on August 1 of the state fiscal
33 year for which a grant is sought under the prekindergarten pilot program;

34 (2) is a resident of Indiana or otherwise has legal settlement in Indiana, as determined under
35 IC 20-26-11;

36 (3) is a member of a household with an annual income that does not exceed ~~one hundred~~
37 ~~twenty-seven percent (127%)~~ **one hundred thirty-eight percent (138%)** of the federal poverty
38 level;

39 (4) receives qualified early education services from an eligible provider, as determined by the office;
40 (5) has a parent or guardian who participates in a parental engagement and involvement component
41 provided by the eligible provider;

42 (6) has a parent or guardian who agrees to ensure that the child meets the attendance requirements
43 determined by the office; and

44 (7) meets the requirements under section 7.2(a) and 7.2(c) of this chapter.

45 SECTION 103. IC 12-17.2-7.2-8, AS AMENDED BY P.L.268-2019, SECTION 13, IS AMENDED
46 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 8. (a) The office shall determine:

47 (1) which applicants shall be awarded a grant; and

1 (2) subject to subsection (b) and to the availability of funding, the amount of each grant.
2 (b) At least five percent (5%) but not more than fifty percent (50%) of the:
3 (1) tuition for eligible or limited eligibility children under the prekindergarten pilot program; or
4 (2) expansion plan described in section 7.4(a) of this chapter;
5 during the state fiscal year must be paid from donations, gifts, grants, bequests, and other funds received
6 from a private entity or person, from the United States government, or from other sources (excluding
7 funds from a grant provided under this chapter and excluding other state funding). The office may receive
8 and administer grants on behalf of the prekindergarten pilot program. The grants shall be distributed by
9 the office to fulfill the requirements of this subsection.
10 (c) The amount of a grant made under the pilot program to an eligible or limited eligibility child:
11 (1) who attends a prekindergarten program full time must equal at least two thousand five hundred
12 dollars (\$2,500) during the state fiscal year; and
13 (2) may not exceed ~~six thousand eight hundred dollars (\$6,800)~~ **seven thousand five hundred**
14 **dollars (\$7,500)** from state money provided under this chapter during the state fiscal year.
15 SECTION 104. IC 12-17.2-7.2-11, AS AMENDED BY P.L.165-2021, SECTION 142, IS AMENDED
16 TO READ AS FOLLOWS [EFFECTIVE JUNE 29, 2023]: Sec. 11. ~~Except as provided under~~
17 ~~IC 20-51-1-4.3(4)(E)~~; The receipt of a grant under the pilot program does not qualify, nor have an effect
18 on the qualification or eligibility, of a child for a choice scholarship under IC 20-51-4.
19 SECTION 105. IC 12-22-2-11, AS AMENDED BY P.L.143-2011, SECTION 26, IS AMENDED TO
20 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 11. (a) An entity, other than a psychiatric
21 residential treatment facility, may not operate or hold itself out as operating a group home for individuals
22 with serious mental illness (SMI), serious emotional disturbance (SED), or chronic addiction (CA) unless
23 the entity is licensed or certified by the division.
24 (b) The division of mental health and addiction shall investigate a report of:
25 (1) an unlicensed facility housing a community residential program described in section 3.5 of this
26 chapter;
27 (2) an uncertified operator of a community residential program described in section 3.5 of this
28 chapter; or
29 (3) a licensed or certified entity's noncompliance with this article;
30 and report the division's findings to the attorney general.
31 (c) The attorney general may do the following:
32 (1) Seek the issuance of a search warrant to assist in an investigation under this section.
33 (2) File an action for injunctive relief to stop the operation of a facility described in subsection (b)
34 if there is reasonable cause to believe that:
35 (A) the facility or the operator of a community residential program described in subsection (b)
36 is operating without a required license or certification; or
37 (B) a licensed or certified entity's actions or omissions create an immediate danger of serious
38 bodily injury to an individual with a mental illness or an imminent danger to the health of an
39 individual with a mental illness.
40 (3) Seek in a civil action a civil penalty of not more than one hundred dollars (\$100) a day for each
41 day a facility is operating:
42 (A) without a license or certification required by law; or
43 (B) with a license or certification required under this chapter, but is not in compliance with this
44 article, IC 12-21-2-3, or rules adopted under this article or IC 12-21-2-3.
45 (d) The division of mental health and addiction may provide for the removal of individuals with a
46 mental illness from facilities for individuals with a mental illness described in subsection (c).
47 (e) There must be an opportunity for an informal meeting with the division of mental health and

1 addiction after injunctive relief is ordered under this section.

2 (f) The civil penalties collected under this section must be deposited in the ~~mental health centers fund~~
3 ~~(IC 6-7-1-32.1):~~ **state general fund.**

4 SECTION 106. IC 12-23-2-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]:
5 Sec. 3. The money in the fund does not revert to ~~any other fund~~ **the state general fund** at the close of a
6 state fiscal year. ~~but remains in the fund unless the money is appropriated by the general assembly under~~
7 ~~section 5 of this chapter.~~

8 SECTION 107. IC 12-29-2-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1,
9 2023]: Sec. 14. (a) An entity may not:

10 (1) hold itself out to be a community mental health center; or

11 (2) use the term "community mental health center";

12 unless the entity is certified by the division of mental health and addiction.

13 (b) The division of mental health and addiction shall investigate a report that an entity is operating as
14 a community mental health center without the approval of the division of mental health and addiction and
15 report the division's findings to the attorney general.

16 (c) Upon receiving a report made under subsection (b), the attorney general may do the following:

17 (1) Seek the issuance of a search warrant to assist in the investigation.

18 (2) File an action for injunctive relief to stop the operation of the entity that is the subject of the
19 report if there is reasonable cause to believe that the entity is operating without the required approval
20 of the division of mental health and addiction.

21 (3) File an action for injunctive relief to stop the entity that is the subject of the report from using
22 the term "community mental health center".

23 (4) Seek in a civil action a civil penalty of not more than one hundred dollars (\$100) a day for each
24 day an entity is operating without the required approval of the division of mental health and
25 addiction.

26 (d) An opportunity for an informal meeting with the division of mental health and addiction must be
27 provided after the injunctive relief is ordered.

28 (e) The civil penalties collected under this section must be deposited in the ~~mental health centers fund~~
29 ~~(IC 6-7-1-32.1):~~ **state general fund.**

30 SECTION 108. IC 14-13-6-19, AS AMENDED BY P.L.118-2009, SECTION 1, IS AMENDED TO
31 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 19. (a) The Wabash River heritage corridor
32 commission fund is established for the purpose of paying:

33 (1) reimbursement of the expenses of members under section 13 of this chapter;

34 (2) other administrative costs and expenses reasonably incurred under this chapter, including
35 expenses for publications and postage; and

36 (3) costs incurred in fulfilling the directives of the Wabash River heritage corridor commission
37 master plan, including multicounty projects and marketing and educational tools such as video tape
38 productions, signs, and promotional literature.

39 (b) The fund shall be administered by the director under the direction of the commission.

40 (c) The expenses of administering the fund shall be paid from money in the fund.

41 (d) The sources of money for the fund are:

42 (1) appropriations made to the fund; and

43 (2) any other funds obtained by the commission under section 22 of this chapter.

44 (e) The treasurer of state shall invest the money in the fund not currently needed to meet the
45 obligations of the fund in the same manner as other public funds may be invested. Interest that accrues
46 from these investments shall be deposited in the fund.

47 **(f) Money in the fund at the end of a state fiscal year does not revert to the state general fund but**

1 remains in the fund for the purposes of the fund.

2 (g) Money in the fund is continuously appropriated for the purposes of the fund.

3 SECTION 109. IC 16-19-10-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1,
4 2023]: Sec. 3. The state department shall:

5 (1) establish the state health data center; and

6 (2) employ sufficient staff or contractors to carry out the duties of the state health data center.

7 SECTION 110. IC 16-21-10-14, AS AMENDED BY P.L.213-2015, SECTION 150, IS AMENDED
8 TO READ AS FOLLOWS [EFFECTIVE JUNE 29, 2023]: Sec. 14. This section does not apply to the use
9 of the incremental fee described in section 13.3 of this chapter. The fees collected under section 8 of this
10 chapter may be used only as described in this chapter or to pay the state's share of the cost for Medicaid
11 services provided under the federal Medicaid program (42 U.S.C. 1396 et seq.) as follows:

12 (1) ~~Twenty-eight and five-tenths percent (28.5%)~~ **Twenty-six percent (26%)** may be used by the
13 office for Medicaid expenses.

14 (2) ~~Seventy-one and five-tenths percent (71.5%)~~ **Seventy-four percent (74%)** to hospitals.

15 SECTION 111. IC 16-21-10-21, AS AMENDED BY P.L.165-2021, SECTION 146, IS AMENDED
16 TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 21. This chapter expires June 30, ~~2023~~.
17 **2025.**

18 SECTION 112. IC 16-28-15-14, AS AMENDED BY P.L.165-2021, SECTION 147, IS AMENDED
19 TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 14. This chapter expires June 30, ~~2023~~.
20 **2025.**

21 SECTION 113. IC 20-20-47 IS ADDED TO THE INDIANA CODE AS A **NEW** CHAPTER TO
22 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]:

23 **Chapter 47. School Operations Funding**

24 **Sec. 1. (a) This chapter applies to school corporations and charter schools.**

25 **(b) This chapter does not apply to a participating innovation network charter school.**

26 **Sec. 2. As used in this chapter, "tax rate" means a school's tax rate for its operations fund levy.**

27 **Sec. 3. (a) Before October 1, 2023, and before October 1 of each year thereafter, the department**
28 **of local government finance shall determine the following under the following formula:**

29 **STEP ONE: For each school corporation, determine the maximum permissible property tax**
30 **levy the school corporation may impose for its operations fund for the ensuing year under**
31 **IC 20-46-8-1(c).**

32 **STEP TWO: Determine a maximum tax rate for each school corporation for the year by**
33 **dividing:**

34 **(A) the STEP ONE amount; by**

35 **(B) the assessed value of the school corporation's operations fund for the ensuing year;**
36 **multiplied by one hundred (100).**

37 **STEP THREE: If the school corporation's STEP TWO tax rate is greater than forty cents**
38 **(\$0.40) per one hundred dollars (\$100) of net assessed value, then determine the difference**
39 **between:**

40 **(A) the STEP TWO tax rate; minus**

41 **(B) forty cents (\$0.40).**

42 **STEP FOUR: Subject to subsection (b), if STEP THREE applies to a school corporation, the**
43 **maximum tax rate that the school corporation may impose for its operations fund shall be as**
44 **follows:**

45 **(A) For calendar year 2024, the school corporation's STEP TWO tax rate reduced by**
46 **twelve and five-tenths percent (12.5%) of the STEP THREE portion.**

47 **(B) For calendar year 2025, the school corporation's STEP TWO tax rate reduced by**

1 twenty-five percent (25%) of the STEP THREE portion.

2 (C) For calendar year 2026, the school corporation's STEP TWO tax rate reduced by
3 thirty-seven and five-tenths percent (37.5%) of the STEP THREE portion.

4 (D) For calendar year 2027, the school corporation's STEP TWO tax rate reduced by fifty
5 percent (50%) of the STEP THREE portion.

6 (E) For calendar year 2028, the school corporation's STEP TWO tax rate reduced by
7 sixty-two and five-tenths percent (62.5%) of the STEP THREE portion.

8 (F) For calendar year 2029, the school corporation's STEP TWO tax rate reduced by
9 seventy-five percent (75%) of the STEP THREE portion.

10 (G) For calendar year 2030, the school corporation's STEP TWO tax rate reduced by
11 eighty-seven and five-tenths percent (87.5%) of the STEP THREE portion.

12 (H) For calendar year 2031, and for each calendar year thereafter, the school corporation's
13 STEP TWO tax rate reduced by one hundred percent (100%) of the STEP THREE portion.

14 (b) Notwithstanding subsection (a), a school corporation's tax rate for its operations fund shall
15 not exceed the lesser of:

16 (1) the school corporation's operations fund maximum permissible levy in the ensuing calendar
17 year divided by the assessed value of the school corporation's operations fund for the ensuing
18 calendar year, and multiplied by one hundred (100); or

19 (2) the rate as determined under STEP FOUR of subsection (a).

20 Sec. 4. (a) Subject to subsection (c), on or before May 1, 2024, and on or before May 1 of each
21 year thereafter, the state comptroller, in coordination with the department of local government
22 finance and the department of education, shall distribute a grant to:

23 (1) each school corporation as determined under STEP SEVEN of subsection (b); and

24 (2) each charter school as determined under STEP SIX of subsection (b).

25 (b) The grant amount for a particular state fiscal year is determined using the following formula:

26 STEP ONE: For each school corporation, determine the sum of:

27 (A) the net collected revenue from the school corporation's operations fund levy in the
28 previous calendar year; plus

29 (B) the amount by which the school corporation reduced its total operations fund levy in
30 the previous calendar year for debt service on bonds as required under IC 20-48-1-2.5(2).

31 STEP TWO: For each school corporation, determine the result of:

32 (A) the school corporation's maximum permissible operations fund levy in the previous
33 calendar year as determined under IC 20-46-8-1(c); divided by

34 (B) the:

35 (i) school corporation's operations fund levy as certified under IC 6-1.1-17-16 in the
36 previous calendar year; plus

37 (ii) amount by which the school corporation reduced its total operations fund levy in the
38 previous calendar year for debt service on bonds as required under IC 20-48-1-2.5(2).

39 STEP THREE: For each school corporation, determine the product of:

40 (A) the school corporation's STEP ONE result; multiplied by

41 (B) the school corporation's STEP TWO result.

42 STEP FOUR: Determine, for each school corporation and charter school, the result of:

43 (A) the fall count of ADM for the current school year, minus any students included in the
44 count for whom, of the instructional services that the students receive from the school
45 corporation or charter school, at least fifty percent (50%) is virtual instruction; plus

46 (B) the spring count of ADM for the current school year, minus any students included in
47 the count for whom, of the instructional services that the students receive from the school

corporation or charter school, at least fifty percent (50%) is virtual instruction.
STEP FIVE: Divide, for each school corporation and charter school, the school corporation's and charter school's STEP FOUR result by two (2).

STEP SIX: Determine the following:

(A) For state fiscal year 2024, the product of each school corporation's or charter school's STEP FIVE result multiplied by one thousand four hundred dollars (\$1,400).

(B) For state fiscal year 2025, the product of each school corporation's or charter school's STEP FIVE result multiplied by one thousand five hundred dollars (\$1,500).

STEP SEVEN: Determine for each school corporation the greater of zero (0) or the result of:

(A) the school corporation's STEP SIX amount; minus

(B) the school corporation's STEP THREE amount.

(c) To be eligible to receive a grant amount under subsection (a), a traditional public school corporation must have a tax rate in effect for its operations fund in the previous calendar year that is at least ten cents (\$0.10) per one hundred dollars (\$100) of net assessed value.

SECTION 114. IC 20-23-18-3, AS AMENDED BY P.L.125-2022, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 3. (a) Except as provided in subsection (c), the Muncie Community school corporation is subject to all applicable federal and state laws.

(b) If a provision of this chapter conflicts with any other law, including IC 20-23-4, the provision in this chapter controls.

(c) Notwithstanding subsection (a), to provide all administrative and academic flexibility to implement innovative strategies, the Muncie Community school corporation is subject only to the following IC 20 and IC 22 provisions:

(1) IC 20-26-5-10 (criminal history).

(2) IC 20-26-12-1 (curricular material purchase and provision; public school students).

(3) IC 20-26-12-2 (curricular material purchase and rental).

~~(2)~~ (4) IC 20-28-5-8 (conviction of certain felonies or misdemeanors; notice and hearing; permanent revocation of license; data base of school employees who have been reported).

~~(3)~~ (5) IC 20-28-10-17 (school counselor immunity).

~~(4)~~ (6) IC 20-29 (collective bargaining) to the extent required by subsection (e).

~~(5)~~ (7) IC 20-30-3-2 and IC 20-30-3-4 (patriotic commemorative observances).

~~(6)~~ (8) The following:

(A) IC 20-30-5-0.5 (display of the United States flag; Pledge of Allegiance).

(B) IC 20-30-5-1, IC 20-30-5-2, and IC 20-30-5-3 (the constitutions of Indiana and the United States; writings, documents, and records of American history or heritage).

(C) IC 20-30-5-4 (system of government; American history).

(D) IC 20-30-5-5 (morals instruction).

(E) IC 20-30-5-6 (good citizenship instruction).

~~(7)~~ (9) IC 20-32-4, concerning graduation requirements.

~~(8)~~ (10) IC 20-32-5.1, concerning the Indiana's Learning Evaluation Assessment Readiness Network (ILEARN) program.

~~(9)~~ (11) IC 20-32-8.5 (IRead3).

~~(10)~~ (12) IC 20-33-2 (compulsory school attendance).

~~(11)~~ (13) IC 20-33-8-16 (firearms and deadly weapons).

~~(12)~~ (14) IC 20-33-8-19, IC 20-33-8-21, and IC 20-33-8-22 (student due process and judicial review).

~~(13)~~ (15) IC 20-33-7 (parental access to education records).

~~(14)~~ (16) IC 20-33-9 (reporting of student violations of law).

1 ~~(+5)~~ (17) IC 20-34-3 (health and safety measures).
 2 ~~(+6)~~ (18) IC 20-35 (concerning special education).
 3 ~~(+7)~~ (19) IC 20-39 (accounting and financial reporting procedures).
 4 ~~(+8)~~ (20) IC 20-40 (government funds and accounts).
 5 ~~(+9)~~ (21) IC 20-41 (extracurricular funds and accounts).
 6 ~~(20)~~ (22) IC 20-42 (fiduciary funds and accounts).
 7 ~~(21)~~ (23) IC 20-42.5 (allocation of expenditures to student instruction and learning).
 8 ~~(22)~~ (24) IC 20-43 (state tuition support).
 9 ~~(23)~~ (25) IC 20-44 (property tax levies).
 10 ~~(24)~~ (26) IC 20-46 (levies other than general fund levies).
 11 ~~(25)~~ (27) IC 20-47 (related entities; holding companies; lease agreements).
 12 ~~(26)~~ (28) IC 20-48 (borrowing and bonds).
 13 ~~(27)~~ (29) IC 20-49 (state management of common school funds; state advances and loans).
 14 ~~(28)~~ (30) IC 20-50 (concerning homeless children and foster care children).
 15 ~~(29)~~ (31) IC 22-2-18, before its expiration on June 30, 2021 (limitation on employment of minors).
 16 (d) The Muncie Community school corporation is subject to required audits by the state board of
 17 accounts under IC 5-11-1-9.
 18 (e) Except to the extent required under a collective bargaining agreement entered into before July 1,
 19 2018, the Muncie Community school corporation is not subject to IC 20-29 unless the school corporation
 20 voluntarily recognizes an exclusive representative under IC 20-29-5-2. If the school corporation
 21 voluntarily recognizes an exclusive representative under IC 20-29-5-2, the school corporation may
 22 authorize a school within the corporation to opt out of bargaining allowable subjects or discussing
 23 discussion items by specifying the excluded items on the notice required under IC 20-29-5-2(b). The
 24 notice must be provided to the education employment relations board at the time the notice is posted.
 25 SECTION 115. IC 20-24-7-13, AS AMENDED BY P.L. 165-2021, SECTION 150, IS AMENDED TO
 26 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2023]: Sec. 13. (a) After June 30, 2019, a virtual charter
 27 school may only apply for authorization with any statewide authorizer in accordance with the authorizer's
 28 guidelines. After June 30, 2019, a virtual charter school that has a charter on June 30, 2019, may renew
 29 a charter only with a statewide authorizer. An authorizer described in IC 20-24-1-2.5(1) and
 30 IC 20-24-1-2.5(3) is not considered a statewide authorizer.
 31 (b) For each state fiscal year, a virtual charter school is entitled to receive funding in a month from the
 32 state in an amount equal to:
 33 (1) the quotient of:
 34 (A) the school's ~~basic tuition support~~ **base student funding** determined under IC 20-43-6-3;
 35 divided by
 36 (B) twelve (12); plus
 37 (2) the total of any:
 38 (A) special education grants under IC 20-43-7;
 39 (B) career and technical education grants under IC 20-43-8; ~~and~~
 40 ~~(C) honor grants under IC 20-43-10;~~
 41 **(C) early literacy achievement grants under IC 20-43-8.5;**
 42 **(D) non-English speaking program grants under IC 20-43-10-4; and**
 43 **(E) academic performance grants under IC 20-43-10.5;**
 44 to which the virtual charter school is entitled for the month.
 45 For each state fiscal year, a virtual charter school's special education grants under IC 20-43-7 shall be
 46 calculated in the same manner as special education grants are calculated for other school corporations.
 47 (c) The state board shall adopt rules under IC 4-22-2 to govern the operation of virtual charter schools.

(d) Each authorizer of a virtual charter school shall establish requirements or guidelines for virtual charter schools authorized by the authorizer that include the following:

(1) Minimum requirements for the mandatory annual onboarding process and orientation required under IC 20-24-5-4.5, which shall include a requirement that a virtual charter school must provide to a parent of a student:

(A) the student engagement and attendance requirements or policies of the virtual charter school; and

(B) notice that a person who knowingly or intentionally deprives a dependent of education commits a violation under IC 35-46-1-4.

(2) Requirements relating to tracking and monitoring student participation and attendance.

(3) Ongoing student engagement and counseling policy requirements.

(4) Employee policy requirements, including professional development requirements.

(e) The department, with the approval of the state board, shall before December 1 of each year submit an annual report to the budget committee concerning the program under this section.

(f) Each school year, at least sixty percent (60%) of the students who are enrolled in virtual charter schools under this section for the first time must have been included in the state's fall count of ADM conducted in the previous school year.

(g) Each virtual charter school shall report annually to the department concerning the following, on a schedule determined by the department:

(1) Classroom size.

(2) The ratio of teachers per classroom.

(3) The number of student-teacher meetings conducted in person or by video conference.

(4) Any other information determined by the department.

The department shall provide this information annually to the state board and the legislative council in an electronic format under IC 5-14-6.

(h) A virtual charter school shall adopt a student engagement policy. A student who regularly fails to participate in courses may be withdrawn from enrollment under policies adopted by the virtual charter school. The policies adopted by the virtual charter school must ensure that:

(1) adequate notice of the withdrawal is provided to the parent and the student; and

(2) an opportunity is provided, before the withdrawal of the student by the virtual charter school, for the student or the parent to demonstrate that failure to participate in the course is due to an event that would be considered an excused absence under IC 20-33-2.

(i) A student who is withdrawn from enrollment for failure to participate in courses pursuant to the school's student engagement policy may not reenroll in that same virtual charter school for the school year in which the student is withdrawn.

(j) An authorizer shall review and monitor whether a virtual charter school that is authorized by the authorizer complies with the requirements described in subsections (h) and (i).

SECTION 116. IC 20-24-7-13.5, AS AMENDED BY P.L.165-2021, SECTION 151, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JUNE 29, 2023]: Sec. 13.5. (a) This section applies to the following charter schools:

(1) The Excel Centers for Adult Learners.

(2) The Christel House DORS centers.

(3) The Gary Middle College charter schools.

(b) Notwithstanding any other law, for a state fiscal year, a charter school described in subsection (a) is entitled to receive funding from the state in an amount equal to the product of:

(1) the charter school's number of students who are Indiana residents (expressed as full-time equivalents); multiplied by

1 (2) six thousand seven hundred fifty dollars (\$6,750) beginning July 1, 2017.

2 (c) However, in the case of the charter school described in subsection (a)(3), the funding under this

3 section applies only for those students who are twenty-two (22) years of age and older. In addition, the

4 total number of students (expressed as full-time equivalents) of all adult learners in charter schools

5 covered by this section may not exceed the following:

6 (1) For the ~~2021-2022~~ **2023-2024** state fiscal year:

7 (A) For the Christel House DORS centers, ~~eight hundred twenty-five (825)~~ **one thousand (1,000)**

8 adult learner students.

9 (B) For the Gary Middle College charter schools, two hundred fifty (250) adult learner students.

10 (C) For the Excel Centers for Adult Learners, ~~four thousand nine hundred (4,900)~~ **five thousand**

11 **three hundred fifty (5,350)** adult learner students.

12 (2) For the ~~2022-2023~~ **2024-2025** state fiscal year:

13 (A) For the Christel House DORS centers, ~~eight hundred twenty-five (825)~~ **one thousand two**

14 **hundred (1,200)** adult learner students.

15 (B) For the Gary Middle College charter schools, two hundred fifty (250) adult learner students.

16 (C) For the Excel Centers for Adult Learners, ~~four thousand nine hundred (4,900)~~ **six thousand**

17 **five hundred fifty (6,550)** adult learner students.

18 (d) A charter school described in subsection (a) is entitled to receive federal special education funding.

19 (e) The state funding under this section shall be paid each state fiscal year under a schedule set by the

20 budget agency and approved by the governor. However, the schedule shall provide for at least twelve (12)

21 payments, that one (1) payment shall be made at least every forty (40) days, and the aggregate of the

22 payments in each state fiscal year shall equal the amount required under this section. However, if the

23 appropriations for this purpose are insufficient, the distributions to each recipient shall be reduced

24 proportionately.

25 (f) A charter school that receives funding as provided in this section must report the following

26 information annually to the state board and (in an electronic format under IC 5-14-6) to the legislative

27 council, on a schedule specified by the state board:

28 (1) The number of adult learners enrolled in the charter school during the preceding year.

29 (2) The demographics of the adult learners enrolled in the charter school during the preceding year

30 (in a format requested by the state board).

31 (3) The graduation rates of the adult learners enrolled in the charter school during the preceding

32 year.

33 (4) The outcomes for adult learners enrolled in the charter school, as of graduation and as of two (2)

34 years after graduation. A charter school must include information concerning students' job placement

35 outcomes, information concerning students' matriculation into higher education, and any other

36 information concerning outcomes required by the state board.

37 (g) This section expires June 30, ~~2023~~: **2025**.

38 SECTION 117. IC 20-24-7-16 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO

39 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2023]: **Sec. 16. (a) As used in this section, "school"**

40 **includes the following:**

41 (1) **The Christel House DORS centers.**

42 (2) **The Excel Centers for Adult Learners.**

43 (3) **The Indiana School for the Blind and Visually Impaired established by IC 20-21-2-1.**

44 (4) **The Indiana School for the Deaf established by IC 20-22-2-1.**

45 (5) **The Gary Middle College charter schools.**

46 (b) **A school is entitled to receive a grant for a non-English speaking program for students who**

47 **have a primary language other than English and limited English proficiency as determined under**

1 this section.

2 (c) Subject to subsection (d), for state fiscal years beginning after June 30, 2023, the grant
3 amount is determined under the last STEP of the following formula:

4 STEP ONE: Determine the number of students:

5 (A) who score at level one (1) or level two (2) on the WIDA Consortium ACCESS
6 assessment; or

7 (B) who are English language learners with severe special needs that require a different
8 assessment than the assessment described in clause (A) to assess English proficiency.

9 STEP TWO: Multiply the STEP ONE result by five hundred fifty dollars (\$550).

10 STEP THREE: Determine the number of students:

11 (A) who score at level three (3) or level four (4) on the WIDA Consortium ACCESS
12 assessment; or

13 (B) who score at level five (5) or higher on the Tier A form of the WIDA Consortium
14 ACCESS assessment.

15 STEP FOUR: Multiply the STEP THREE result by three hundred eighty-four dollars (\$384).

16 STEP FIVE: Determine the sum of the STEP TWO amount and the STEP FOUR amount.

17 (d) For purposes of calculating the grant amount under this section for Gary Middle College
18 charter schools, only students who are at least twenty-three (23) years of age may be counted in the
19 formula under subsection (c).

20 SECTION 118. IC 20-24-8-2, AS AMENDED BY P.L.38-2020, SECTION 3, IS AMENDED TO
21 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 2. (a) A charter school may not do the
22 following:

23 (1) Operate at a site or for grades other than as specified in the charter.

24 (2) Charge tuition to any student residing within the school corporation's geographic boundaries.
25 However, a charter school may charge tuition for:

26 (A) a preschool program, unless charging tuition for the preschool program is barred under
27 federal law; or

28 (B) a latch key program;

29 if the charter school provides those programs.

30 (3) Except as provided under IC 20-26-19 and except for a foreign exchange student who is not a
31 United States citizen, enroll a student who is not a resident of Indiana.

32 (4) Be located in a private residence.

33 (5) Provide solely home based instruction.

34 (6) Except as provided in IC 20-26-12-1(b), assess a rental fee or require payment of any other
35 fee for a student's use of curricular material.

36 (b) A charter school is not prohibited from delivering instructional services:

37 (1) through the Internet or another online arrangement; or

38 (2) in any manner by computer;

39 if the instructional services are provided to students enrolled in the charter school in a manner that
40 complies with any procedures adopted by the department concerning online and computer instruction in
41 public schools.

42 SECTION 119. IC 20-24-8-5, AS AMENDED BY P.L.126-2022, SECTION 1, IS AMENDED TO
43 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 5. The following statutes and rules and
44 guidelines adopted under the following statutes apply to a charter school:

45 (1) IC 5-11-1-9 (required audits by the state board of accounts).

46 (2) IC 20-39-1-1 (unified accounting system).

47 (3) IC 20-35 (special education).

1 (4) IC 20-26-5-10 (criminal history).
 2 (5) IC 20-26-5-6 (subject to laws requiring regulation by state agencies).
 3 (6) IC 20-28-10-12 (nondiscrimination for teacher marital status).
 4 (7) IC 20-28-10-14 (teacher freedom of association).
 5 (8) IC 20-28-10-17 (school counselor immunity).
 6 (9) For conversion charter schools only if the conversion charter school elects to collectively bargain
 7 under IC 20-24-6-3(b), IC 20-28-6, IC 20-28-7.5, IC 20-28-8, IC 20-28-9, and IC 20-28-10.
 8 (10) IC 20-33-2 (compulsory school attendance).
 9 (11) IC 20-33-8-19, IC 20-33-8-21, and IC 20-33-8-22 (student due process and judicial review).
 10 (12) IC 20-33-8-16 (firearms and deadly weapons).
 11 (13) IC 20-34-3 (health and safety measures).
 12 (14) IC 20-33-9 (reporting of student violations of law).
 13 (15) IC 20-30-3-2 and IC 20-30-3-4 (patriotic commemorative observances).
 14 (16) IC 20-31-3, IC 20-32-4, IC 20-32-5 (for a school year ending before July 1, 2018), IC 20-32-5.1
 15 (for a school year beginning after June 30, 2018), IC 20-32-8, and IC 20-32-8.5, as provided in
 16 IC 20-32-8.5-2(b) (academic standards, accreditation, assessment, and remediation).
 17 (17) IC 20-33-7 (parental access to education records).
 18 (18) IC 20-31 (accountability for school performance and improvement).
 19 (19) IC 20-30-5-19 (personal financial responsibility instruction).
 20 (20) IC 20-26-5-37.3, before its expiration (career and technical education reporting).
 21 (21) IC 20-35.5 (dyslexia screening and intervention).
 22 (22) IC 22-2-18, before its expiration on June 30, 2021 (limitations on employment of minors).
 23 **(23) IC 20-26-12-1 (curricular material purchase and provision; public school students).**
 24 **(24) IC 20-26-12-2 (curricular material purchase and rental).**
 25 SECTION 120. IC 20-24-13 IS REPEALED [EFFECTIVE JULY 1, 2023]. (Charter and Innovation
 26 Network School Grant Program).
 27 SECTION 121. IC 20-25.7-5-2, AS AMENDED BY P.L.165-2021, SECTION 153, IS AMENDED
 28 TO READ AS FOLLOWS [EFFECTIVE JUNE 29, 2023]: Sec. 2. (a) The board may enter into an
 29 agreement with an organizer to reconstitute an eligible school as a participating innovation network
 30 charter school or to establish a participating innovation network charter school at a location selected by
 31 the board within the boundary of the school corporation. Notwithstanding IC 20-26-7.1, a participating
 32 innovation network charter school may be established within a vacant school building.
 33 (b) The terms of the agreement entered into between the board and an organizer must specify the
 34 following:
 35 (1) A statement that the organizer authorizes the department to include the charter school's
 36 performance assessment results under IC 20-31-8 when calculating the school corporation's
 37 performance assessment under rules adopted by the state board.
 38 (2) The amount of state funding, including tuition support (if the participating innovation network
 39 charter school is treated in the same manner as a school operated by the school corporation under
 40 subsection (d)(2)), and money levied as property taxes that will be distributed by the school
 41 corporation to the organizer.
 42 (3) The performance goals and accountability metrics agreed upon for the charter school in the
 43 charter agreement between the organizer and the authorizer.
 44 (c) If an organizer and the board enter into an agreement under subsection (a), the organizer and the
 45 board shall notify the department that the agreement has been made under this section within thirty (30)
 46 days after the agreement is entered into.
 47 (d) Upon receipt of the notification under subsection (c), for school years starting after the date of the

1 agreement:

2 (1) the department shall include the participating innovation network charter school's performance
3 assessment results under IC 20-31-8 when calculating the school corporation's performance
4 assessment under rules adopted by the state board;

5 (2) the department shall treat the participating innovation network charter school in the same manner
6 as a school operated by the school corporation when calculating the total amount of state funding
7 to be distributed to the school corporation unless subsection (e) applies; and

8 (3) if requested by a participating innovation network charter school that reconstitutes an eligible
9 school, the department may use student growth as the state board's exclusive means to determine the
10 innovation network charter school's category or designation of school improvement under 511
11 IAC 6.2-10-10 for a period of three (3) years. Beginning with the 2019-2020 school year, the
12 department may not use student growth as the state board's exclusive means to determine an
13 innovation network charter school's category or designation of school improvement. This subdivision
14 expires July 1, 2023.

15 (e) If a participating innovation network school was established before January 1, 2016, and for the
16 current school year has a complexity index that is greater than the complexity index for the school
17 corporation that the innovation network school has contracted with, the innovation network school shall
18 be treated as a charter school for purposes of determining tuition support. This subsection expires June
19 30, 2023- 2025.

20 SECTION 122. IC 20-25.7-8 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO
21 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]:

22 **Chapter 8. Participating Innovation Network Charter Schools Grant Program**

23 **Sec. 1. This chapter applies to a participating innovation network charter school.**

24 **Sec. 2. (a) An annual grant program is established to provide funding to a participating**
25 **innovation network charter school for the following:**

26 (1) Capital improvements for the innovation network school, including the renovation or
27 expansion of a facility, or for debt or lease payments owed on a facility, including advances
28 from the common school fund under IC 20-49-9.

29 (2) The purposes for which a school corporation's operations fund may be used by a school
30 corporation under IC 20-40-18.

31 (3) The purposes for which a technology grant from the Senator David C. Ford educational
32 technology fund may be used by a school corporation under IC 20-20-13-6.

33 (b) The program shall be administered by the state board.

34 **Sec. 3. The state board shall, without an application being made, make an annual grant to a**
35 **participating innovation network charter school.**

36 **Sec. 4. The annual grant amount for a participating innovation network charter school for a**
37 **state fiscal year is the following:**

38 (1) For the state fiscal year beginning July 1, 2023:

39 (A) one thousand four hundred dollars (\$1,400); multiplied by

40 (B) the number of eligible pupils who are counted in the current ADM of the participating
41 innovation network charter school, minus any students included in the count for whom, of
42 the instructional services that the students receive from the school, at least fifty percent
43 (50%) is virtual instruction.

44 (2) For the state fiscal year beginning July 1, 2024, and each state fiscal year thereafter:

45 (A) one thousand five hundred dollars (\$1,500); multiplied by

46 (B) the number of eligible pupils who are counted in the current ADM of the participating
47 innovation network charter school, minus any students included in the count for whom, of

1 **the instructional services that the students receive from the school, at least fifty percent**
2 **(50%) is virtual instruction.**

3 SECTION 123. IC 20-26-5-4, AS AMENDED BY P.L.270-2019, SECTION 9, IS AMENDED TO
4 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 4. (a) In carrying out the school purposes of
5 a school corporation, the governing body acting on the school corporation's behalf has the following
6 specific powers:

7 (1) In the name of the school corporation, to sue and be sued and to enter into contracts in matters
8 permitted by applicable law. However, a governing body may not use funds received from the state
9 to bring or join in an action against the state, unless the governing body is challenging an adverse
10 decision by a state agency, board, or commission.

11 (2) To take charge of, manage, and conduct the educational affairs of the school corporation and to
12 establish, locate, and provide the necessary schools, school libraries, other libraries where permitted
13 by law, other buildings, facilities, property, and equipment.

14 (3) To appropriate from the school corporation's general fund (before January 1, 2019) or the school
15 corporation's operations fund (after December 31, 2018) an amount, not to exceed the greater of
16 three thousand dollars (\$3,000) per budget year or one dollar (\$1) per pupil, not to exceed twelve
17 thousand five hundred dollars (\$12,500), based on the school corporation's ADM of the previous
18 year (as defined in IC 20-43-1-7) to promote the best interests of the school corporation through:

19 (A) the purchase of meals, decorations, memorabilia, or awards;

20 (B) provision for expenses incurred in interviewing job applicants; or

21 (C) developing relations with other governmental units.

22 (4) To do the following:

23 (A) Acquire, construct, erect, maintain, hold, and contract for construction, erection, or
24 maintenance of real estate, real estate improvements, or an interest in real estate or real estate
25 improvements, as the governing body considers necessary for school purposes, including
26 buildings, parts of buildings, additions to buildings, rooms, gymnasiums, auditoriums,
27 playgrounds, playing and athletic fields, facilities for physical training, buildings for
28 administrative, office, warehouse, repair activities, or housing school owned buses, landscaping,
29 walks, drives, parking areas, roadways, easements and facilities for power, sewer, water,
30 roadway, access, storm and surface water, drinking water, gas, electricity, other utilities and
31 similar purposes, by purchase, either outright for cash (or under conditional sales or purchase
32 money contracts providing for a retention of a security interest by the seller until payment is
33 made or by notes where the contract, security retention, or note is permitted by applicable law),
34 by exchange, by gift, by devise, by eminent domain, by lease with or without option to purchase,
35 or by lease under IC 20-47-2, IC 20-47-3, or IC 20-47-5.

36 (B) Repair, remodel, remove, or demolish, or to contract for the repair, remodeling, removal, or
37 demolition of the real estate, real estate improvements, or interest in the real estate or real estate
38 improvements, as the governing body considers necessary for school purposes.

39 (C) Provide for conservation measures through utility efficiency programs or under a guaranteed
40 savings contract as described in IC 36-1-12.5.

41 (5) To acquire personal property or an interest in personal property as the governing body considers
42 necessary for school purposes, including buses, motor vehicles, equipment, apparatus, appliances,
43 books, furniture, and supplies, either by cash purchase or under conditional sales or purchase money
44 contracts providing for a security interest by the seller until payment is made or by notes where the
45 contract, security, retention, or note is permitted by applicable law, by gift, by devise, by loan, or by
46 lease with or without option to purchase and to repair, remodel, remove, relocate, and demolish the
47 personal property. All purchases and contracts specified under the powers authorized under

subdivision (4) and this subdivision are subject solely to applicable law relating to purchases and contracting by municipal corporations in general and to the supervisory control of state agencies as provided in section 6 of this chapter.

(6) To sell or exchange real or personal property or interest in real or personal property that, in the opinion of the governing body, is not necessary for school purposes, in accordance with IC 20-26-7 and IC 20-26-7.1, to demolish or otherwise dispose of the property if, in the opinion of the governing body, the property is not necessary for school purposes and is worthless, and to pay the expenses for the demolition or disposition.

(7) To lease any school property for a rental that the governing body considers reasonable or to permit the free use of school property for:

(A) civic or public purposes; or

(B) the operation of a school age child care program for children who are at least five (5) years of age and less than fifteen (15) years of age that operates before or after the school day, or both, and during periods when school is not in session;

if the property is not needed for school purposes. Under this subdivision, the governing body may enter into a long term lease with a nonprofit corporation, community service organization, or other governmental entity, if the corporation, organization, or other governmental entity will use the property to be leased for civic or public purposes or for a school age child care program. However, if payment for the property subject to a long term lease is made from money in the school corporation's debt service fund, all proceeds from the long term lease must be deposited in the school corporation's debt service fund so long as payment for the property has not been made. The governing body may, at the governing body's option, use the procedure specified in IC 36-1-11-10 in leasing property under this subdivision.

(8) To do the following:

(A) Employ, contract for, and discharge superintendents, supervisors, principals, teachers, librarians, athletic coaches (whether or not they are otherwise employed by the school corporation and whether or not they are licensed under IC 20-28-5), business managers, superintendents of buildings and grounds, janitors, engineers, architects, physicians, dentists, nurses, accountants, teacher aides performing noninstructional duties, educational and other professional consultants, data processing and computer service for school purposes, including the making of schedules, the keeping and analyzing of grades and other student data, the keeping and preparing of warrants, payroll, and similar data where approved by the state board of accounts as provided below, and other personnel or services as the governing body considers necessary for school purposes.

(B) Fix and pay the salaries and compensation of persons and services described in this subdivision that are consistent with IC 20-28-9-1.5.

(C) Classify persons or services described in this subdivision and to adopt a compensation plan with a salary range that is consistent with IC 20-28-9-1.5.

(D) Determine the number of the persons or the amount of the services employed or contracted for as provided in this subdivision.

(E) Determine the nature and extent of the duties of the persons described in this subdivision.

The compensation, terms of employment, and discharge of teachers are, however, subject to and governed by the laws relating to employment, contracting, compensation, and discharge of teachers. The compensation, terms of employment, and discharge of bus drivers are subject to and governed by laws relating to employment, contracting, compensation, and discharge of bus drivers.

(9) Notwithstanding the appropriation limitation in subdivision (3), when the governing body by resolution considers a trip by an employee of the school corporation or by a member of the

governing body to be in the interest of the school corporation, including attending meetings, conferences, or examining equipment, buildings, and installation in other areas, to permit the employee to be absent in connection with the trip without any loss in pay and to reimburse the employee or the member the employee's or member's reasonable lodging and meal expenses and necessary transportation expenses. To pay teaching personnel for time spent in sponsoring and working with school related trips or activities.

(10) Subject to IC 20-27-13, to transport children to and from school, when in the opinion of the governing body the transportation is necessary, including considerations for the safety of the children. The transportation must be otherwise in accordance with applicable law.

(11) To provide a lunch program for a part or all of the students attending the schools of the school corporation, including the establishment of kitchens, kitchen facilities, kitchen equipment, lunch rooms, the hiring of the necessary personnel to operate the lunch program, and the purchase of material and supplies for the lunch program, charging students for the operational costs of the lunch program, fixing the price per meal or per food item. To operate the lunch program as an extracurricular activity, subject to the supervision of the governing body. To participate in a surplus commodity or lunch aid program.

(12) To:

(A) purchase curricular materials and to furnish curricular materials without cost; or to rent curricular materials to students, and to participate in a curricular materials aid program, all in accordance with applicable law; and

(B) assess and collect a reasonable fee for lost or significantly damaged curricular materials.

(13) To accept students transferred from other school corporations and to transfer students to other school corporations in accordance with applicable law.

(14) To make budgets, to appropriate funds, and to disburse the money of the school corporation in accordance with applicable law. To borrow money against current tax collections and otherwise to borrow money, in accordance with IC 20-48-1.

(15) To purchase insurance or to establish and maintain a program of self-insurance relating to the liability of the school corporation or the school corporation's employees in connection with motor vehicles or property and for additional coverage to the extent permitted and in accordance with IC 34-13-3-20. To purchase additional insurance or to establish and maintain a program of self-insurance protecting the school corporation and members of the governing body, employees, contractors, or agents of the school corporation from liability, risk, accident, or loss related to school property, school contract, school or school related activity, including the purchase of insurance or the establishment and maintenance of a self-insurance program protecting persons described in this subdivision against false imprisonment, false arrest, libel, or slander for acts committed in the course of the persons' employment, protecting the school corporation for fire and extended coverage and other casualty risks to the extent of replacement cost, loss of use, and other insurable risks relating to property owned, leased, or held by the school corporation. In accordance with IC 20-26-17, to:

(A) participate in a state employee health plan under IC 5-10-8-6.7;

(B) purchase insurance; or

(C) establish and maintain a program of self-insurance;

to benefit school corporation employees, including accident, sickness, health, or dental coverage, provided that a plan of self-insurance must include an aggregate stop-loss provision.

(16) To make all applications, to enter into all contracts, and to sign all documents necessary for the receipt of aid, money, or property from the state, the federal government, or from any other source.

(17) To defend a member of the governing body or any employee of the school corporation in any

1 suit arising out of the performance of the member's or employee's duties for or employment with,
2 the school corporation, if the governing body by resolution determined that the action was taken in
3 good faith. To save any member or employee harmless from any liability, cost, or damage in
4 connection with the performance, including the payment of legal fees, except where the liability,
5 cost, or damage is predicated on or arises out of the bad faith of the member or employee, or is a
6 claim or judgment based on the member's or employee's malfeasance in office or employment.

7 (18) To prepare, make, enforce, amend, or repeal rules, regulations, and procedures:

8 (A) for the government and management of the schools, property, facilities, and activities of the
9 school corporation, the school corporation's agents, employees, and pupils and for the operation
10 of the governing body; and

11 (B) that may be designated by an appropriate title such as "policy handbook", "bylaws", or "rules
12 and regulations".

13 (19) To ratify and approve any action taken by a member of the governing body, an officer of the
14 governing body, or an employee of the school corporation after the action is taken, if the action could
15 have been approved in advance, and in connection with the action to pay the expense or
16 compensation permitted under IC 20-26-1 through IC 20-26-5, IC 20-26-7, **IC 20-26-12-1**,
17 IC 20-40-12, and IC 20-48-1 or any other law.

18 (20) To exercise any other power and make any expenditure in carrying out the governing body's
19 general powers and purposes provided in this chapter or in carrying out the powers delineated in this
20 section which is reasonable from a business or educational standpoint in carrying out school
21 purposes of the school corporation, including the acquisition of property or the employment or
22 contracting for services, even though the power or expenditure is not specifically set out in this
23 chapter. The specific powers set out in this section do not limit the general grant of powers provided
24 in this chapter except where a limitation is set out in IC 20-26-1 through IC 20-26-5, IC 20-26-7,
25 IC 20-40-12, IC 20-40-18 (after December 31, 2018), and IC 20-48-1 by specific language or by
26 reference to other law.

27 (b) A superintendent hired under subsection (a)(8):

28 (1) is not required to hold a teacher's license under IC 20-28-5; and

29 (2) is required to have obtained at least a master's degree from an accredited postsecondary
30 educational institution.

31 SECTION 124. IC 20-26-5-38, AS ADDED BY P.L.94-2019, SECTION 1, IS AMENDED TO READ
32 AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 38. (a) As used in this section, "juvenile detention
33 facility" refers to the following:

34 (1) A juvenile detention facility under IC 31-31-8.

35 (2) A juvenile detention center under IC 31-31-9.

36 (3) A shelter care facility that is licensed to care for more than ten (10) children.

37 (b) As used in this section, "school materials" includes curricular materials and syllabi for a particular
38 grade level or course. The term does not include hardware that will be consumed, accessed, or used by
39 a single student during a semester or school year.

40 (c) If a child is or will be detained in a juvenile detention facility for more than seven (7) calendar
41 days, the school corporation shall, upon request by the juvenile detention facility or the child's parent,
42 provide to the juvenile detention facility the school materials for the grade level or courses in which the
43 child is enrolled or would be enrolled if the child were not detained. The school corporation may provide
44 the school materials in an electronic format.

45 (d) The school corporation shall, upon request by the juvenile detention facility or the child's parent,
46 deliver to the juvenile detention facility the school materials described in subsection (c) at least once
47 every seven (7) calendar days, excluding any days that are not student instructional days.

(e) ~~Except for the assessment of rental fees for curricular materials under IC 20-26-12,~~ The school corporation is responsible for any costs associated with preparing and delivering school materials under this section.

(f) The school corporation is not required to provide school materials that have been requested by a juvenile detention facility or the child's parent under this section if the:

(1) child is released from the juvenile detention facility; or

(2) juvenile detention facility or the child's parent requests that the school corporation no longer provide the school materials.

SECTION 125. IC 20-26-7.1-9, AS AMENDED BY P.L.155-2021, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 9. (a) The attorney general shall investigate complaints that a school corporation has not complied with the requirements under this chapter if the complaint is filed within one (1) year of the date in which the governing body is alleged to have taken an official action that does not comply with this chapter. The attorney general shall notify the school corporation of the investigation within five (5) business days of receipt of a complaint under this section. The attorney general shall complete the investigation within sixty (60) days of the date of the complaint. The school corporation must provide any information requested by the attorney general necessary to conduct the investigation. Upon completion of the investigation, the attorney general shall issue findings indicating whether the complaint is either substantiated or unsubstantiated.

(b) Subject to subsection (d), in the event that a complaint is substantiated, the attorney general, in consultation with the department and state board, is authorized to take any action necessary to remedy a substantiated complaint, which may include actions to be performed by the state board or the department to ensure compliance of a school corporation under this section.

(c) Upon completion of the investigation under subsection (a), the attorney general shall publish findings of an investigation under subsection (a) on the attorney general's Internet web site. In the event a complaint is substantiated, a copy of the findings shall be sent to the state board and the department.

(d) If a school corporation does not comply with the requirements to sell a vacant school building provided in this chapter as determined by the attorney general under subsection (a), the school corporation shall submit any proceeds from the sale of the vacant school building to the state board, which shall be distributed equally between each charter school located in the attendance area of the school corporation. If no charter schools are located in the attendance area, the state board must ~~use~~ **transfer** the proceeds to ~~provide grants under the charter school and innovation grant program under IC 20-24-13; the state general fund.~~ The attorney general is authorized to initiate any legal action necessary to ensure compliance with this section.

SECTION 126. IC 20-26-12-1, AS AMENDED BY P.L.233-2015, SECTION 150, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 1. (a) Except as provided in subsection (b) ~~and~~ **but** notwithstanding any other law, each governing body **of a school corporation and each organizer of a charter school** shall purchase from a publisher, either individually or through a purchasing cooperative of school corporations, **as applicable**, the curricular materials selected by the proper local officials, and shall ~~rent~~ **provide at no cost** the curricular materials to each student enrolled in ~~a public~~ **the school corporation or charter school. that is:**

(1) ~~in compliance with the minimum certification standards of the state board; and~~

(2) ~~located within the attendance unit served by the governing body.~~

Curricular materials provided to a student under this section remain the property of the governing body of the school corporation or organizer of the charter school.

(b) ~~This section does not prohibit a governing body from suspending the operation of this section under a contract entered into under IC 20-26-15.~~

(b) This section does not prohibit a governing body of a school corporation or an organizer of

1 a charter school from assessing and collecting a reasonable fee for lost or significantly damaged
2 curricular materials in accordance with rules established by the state board under subsection (c).
3 Fees collected under this subsection must be deposited in the separate curricular materials account
4 established under section 2.5 of this chapter for the school in which the student was enrolled at the
5 time the fee was imposed.

6 (c) The state board shall adopt rules under IC 4-22-2, including emergency rules in the manner
7 provided in IC 4-22-2-37.1, to implement this section.

8 SECTION 127. IC 20-26-12-2, AS AMENDED BY P.L.233-2015, SECTION 151, IS AMENDED TO
9 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 2. (a) A governing body **or an organizer of**
10 **a charter school** may purchase from a publisher any curricular material selected by the proper local
11 officials. The governing body **or the organizer of a charter school** may **not** rent the curricular materials
12 to students enrolled in any public ~~or nonpublic~~ school.

13 (b) A governing body may rent curricular materials to students enrolled in any nonpublic school
14 that is

15 (1) in compliance with the minimum certification standards of the state board; and

16 (2) located within the attendance unit served by the governing body.

17 The annual rental rate may not exceed twenty-five percent (25%) of the retail price of the curricular
18 materials. **An organizer of a charter school may rent curricular materials to students enrolled in any**
19 **nonpublic school.**

20 (b) Notwithstanding subsection (a), the governing body may not assess a rental fee of more than
21 twenty-five percent (25%) of the retail price of curricular materials that have been:

22 (1) extended for usage by students under section 24(e) of this chapter; and

23 (2) paid for through rental fees previously collected.

24 (c) A governing body or an organizer of a charter school may negotiate the rental rate for the
25 curricular materials rented to any nonpublic school under subsection (b).

26 (d) A governing body shall collect and deposit the amounts received from the rental of curricular
27 materials to a nonpublic school into the curricular materials account, in accordance with section
28 2.5 of this chapter, in equal amounts for each public school of the school corporation.

29 (e) An organizer of a charter school shall deposit all money received from the rental of
30 curricular materials to a nonpublic school into the charter school's curricular materials account
31 described in section 2.5 of this chapter.

32 (e) (f) This section does not limit other laws.

33 SECTION 128. IC 20-26-12-2.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO
34 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 2.5. Each public school and charter school
35 shall establish a separate curricular materials account for the purpose of receiving:

36 (1) fees collected under section 1(b) of this chapter for lost or significantly damaged curricular
37 materials; and

38 (2) amounts received from the rental of curricular materials to nonpublic schools under
39 section 2 of this chapter.

40 Money in an account may only be used for the costs of curricular materials.

41 SECTION 129. IC 20-26-12-26 IS REPEALED [EFFECTIVE JULY 1, 2023]. Sec. 26. If a family
42 moves during the school term from one (1) school corporation to another within the state, the corporation
43 from which they move shall:

44 (1) evaluate the affected children's curricular materials; and

45 (2) offer to purchase the curricular materials at a reasonable price for resale to any family that moves
46 into that corporation during a school term.

47 SECTION 130. IC 20-26-15-5, AS AMENDED BY P.L.92-2020, SECTION 35, IS AMENDED TO

1 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 5. Notwithstanding any other law, the
2 operation of the following is suspended for a freeway school corporation or a freeway school if the
3 governing body of the school corporation elects to have the specific statute or rule suspended in the
4 contract:

5 (1) The following statutes and rules concerning curriculum and instructional time:

6 IC 20-30-2-7

7 IC 20-30-5-8

8 IC 20-30-5-9

9 IC 20-30-5-11

10 511 IAC 6-7-6

11 511 IAC 6.1-5-0.5

12 511 IAC 6.1-5-1

13 511 IAC 6.1-5-2.5

14 511 IAC 6.1-5-3.5

15 511 IAC 6.1-5-4.

16 (2) The following rule concerning pupil/teacher ratios:

17 511 IAC 6.1-4-1.

18 (3) The following statutes and rules concerning curricular materials:

19 IC 20-26-12-24.

20 ~~IC 20-26-12-26~~

21 IC 20-26-12-1, **except for the provision of curricular materials at no cost to a student in a**
22 **public school.**

23 IC 20-26-12-2, **except for the prohibition of renting curricular materials to students enrolled**
24 **in a public school.**

25 511 IAC 6.1-5-5.

26 (4) 511 IAC 6-7, concerning graduation requirements.

27 (5) IC 20-31-4.1, concerning the performance based accreditation system.

28 (6) IC 20-32-5 (before its expiration on July 1, 2018), concerning the ISTEP program established
29 under IC 20-32-5-15, if an alternative locally adopted assessment program is adopted under section
30 6(4) of this chapter.

31 SECTION 131. IC 20-26.5-2-3, AS AMENDED BY P.L.126-2022, SECTION 4, IS AMENDED TO
32 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 3. (a) Notwithstanding any other law, the
33 following may be suspended for a coalition member in accordance with the coalition's plan:

34 (1) Subject to section 1(c) of this chapter, IC 20-30, concerning curriculum.

35 (2) The following statutes and rules concerning curricular materials:

36 IC 20-26-12-1, **except for the provision of curricular materials at no cost to a student in a**
37 **public school.**

38 IC 20-26-12-2, **except for the prohibition of renting curricular materials to students enrolled**
39 **in a public school.**

40 IC 20-26-12-24.

41 ~~IC 20-26-12-26.~~

42 511 IAC 6.1-5-5.

43 (3) The following rules concerning teacher licenses:

44 511 IAC 16.

45 511 IAC 17.

46 (4) Subject to subsection (c), IC 20-31-3 (concerning the adoption of academic standards).

47 (5) IC 20-31-4.1, concerning the performance based accreditation system.

- 1 (6) Except as provided in subsection (b), any other statute in IC 20 or rule in 511 IAC requested to
2 be suspended as part of the plan that is approved by the state board under section 1 of this chapter.
- 3 (b) A coalition member may not suspend under subsection (a)(6) any of the following:
- 4 (1) IC 20-26-5-10 (criminal history and child protection index check).
5 (2) IC 20-28 (school teachers).
6 (3) IC 20-29 (collective bargaining).
7 (4) IC 20-31 (accountability for performance and improvement), except for IC 20-31-3 and
8 IC 20-31-4.1.
9 (5) Subject to subsection (c), IC 20-32-4 (graduation requirements).
10 (6) IC 20-32-5.1 (Indiana's Learning Evaluation Assessment Readiness Network (ILEARN)
11 program).
12 (7) IC 20-33 (students).
13 (8) IC 20-34 (student health and safety measures).
14 (9) IC 20-35 (special education).
15 (10) IC 20-35.5 (dyslexia screening and intervention).
16 (11) IC 20-36 (high ability students).
17 (12) IC 20-39 (accounting and financial reporting procedures).
18 (13) IC 20-40 (government funds and accounts).
19 (14) IC 20-41 (extracurricular funds and accounts).
20 (15) IC 20-42 (fiduciary funds and accounts).
21 (16) IC 20-42.5 (allocation of expenditures to student instruction and learning).
22 (17) IC 20-43 (state tuition support).
23 (18) IC 20-44 (property tax levies).
24 (19) IC 20-46 (levies other than general fund levies).
25 (20) IC 20-47 (related entities; holding companies; lease agreements).
26 (21) IC 20-48 (borrowing and bonds).
27 (22) IC 20-49 (state management of common school funds; state advances and loans).
28 (23) IC 20-50 (homeless children and foster care children).

29 (c) A coalition member must comply with the postsecondary readiness competency requirements under
30 IC 20-32-4-1.5(b)(1). However, notwithstanding any other law, a coalition member may replace high
31 school courses on the high school transcript with courses on the same subject matter with equal or greater
32 rigor to the required high school course and may count such a course as satisfying the equivalent diploma
33 requirements established by IC 20 and any applicable state board administrative rules or requirements.
34 If the coalition member school offers courses that are not aligned with requirements adopted by the state
35 board under IC 20-30-10, a parent of a student and the student who intends to enroll in a course that is
36 not aligned with requirements adopted by the state board under IC 20-30-10 must provide consent to the
37 coalition member school to enroll in the course. The consent form used by the coalition, which shall be
38 developed in collaboration with the commission for higher education, must notify the parent and the
39 student that enrollment in the course may affect the student's ability to attend a particular postsecondary
40 educational institution or enroll in a particular course at a particular postsecondary educational institution
41 because the course does not align with requirements established by the state board under IC 20-30-10.

42 SECTION 132. IC 20-30-10-5, AS AMENDED BY P.L.216-2021, SECTION 28, IS AMENDED TO
43 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2023]: Sec. 5. (a) Notwithstanding any other law, a high
44 school may:

- 45 (1) replace high school courses on the high school transcript with dual credit courses (as defined in
46 IC 21-43-1-2.5), Cambridge International courses, international baccalaureate courses, or advanced
47 placement courses on the same subject matter with equal or greater rigor to the required high school

1 course; and

2 (2) count:

3 (A) a course described in subdivision (1);

4 (B) a work based learning course, program, or experience that is approved under subsection (c);

5 (C) a career and technical education course, program, or experience that is approved under
6 subsection (c); or

7 (D) a course in any combination of:

8 (i) science;

9 (ii) technology;

10 (iii) engineering; or

11 (iv) mathematics;

12 as satisfying an Indiana diploma with a Core 40 with academic honors designation or another
13 designation requirement.

14 (b) A course, program, or experience described in subsection (a)(2)(B), (a)(2)(C), or (a)(2)(D):

15 (1) with:

16 (A) subject matter that is similar to; and

17 (B) rigor that is equal to or greater than;

18 the subject matter and rigor of the required course; but

19 (2) that does not fully align with the required course standards;

20 must be augmented with instruction to include the remaining standards of the required course.

21 (c) If a course, program, or experience provider requests that the state board, a state educational
22 institution (as defined in IC 21-7-13-32), or any other entity designated by the state board approve a
23 course, program, or experience described in subsection (a)(2)(B), (a)(2)(C), or (a)(2)(D), the state board,
24 state educational institution, or other entity shall approve the course, program, or experience if the
25 provider provides the following:

26 (1) A description of the extent to which the course, program, or experience aligns with the required
27 course that the provider is replacing.

28 (2) An explanation regarding how the remaining standards of the required course, program, or
29 experience will be augmented.

30 (d) If the state board, a state educational institution, or another entity designated by the state board
31 approves a course, program, or experience under subsection (c), the state board, state educational
32 institution, or other entity:

33 (1) may periodically review the approved course, program, or experience to ensure the course,
34 program, or experience complies with the requirements under this section; and

35 (2) may revoke approval of the course, program, or experience if, at any time more than one (1) year
36 after the course, program, or experience is offered, the state board, state educational institution, or
37 other entity determines that the course, program, or experience does not comply with the
38 requirements under this section.

39 (e) A dual credit course described in subsection (a)(1) must be authorized by an eligible institution (as
40 described in IC 21-43-4-3.5) that is a member of a national dual credit accreditation organization, or the
41 eligible institution must make assurances that the final assessment for the course given for dual credit
42 under this section is substantially equivalent to the final assessment given in the college course in that
43 subject.

44 ~~(f) A student who satisfies an Indiana diploma with a Core 40 with academic honors designation~~
45 ~~through a high school course replaced under subsection (a)(2)(D) shall not count toward a school's honor~~
46 ~~designation award under IC 20-43-10-2.~~

47 SECTION 133. IC 20-31-4.1-7, AS AMENDED BY P.L.126-2022, SECTION 5, IS AMENDED TO

1 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 7. A school or group of schools that submits
2 an application under section 4 of this chapter may not request to waive any of the following provisions:

3 **IC 20-24-8-2 (prohibited acts).**

4 IC 20-26-5-10 (criminal history and child protection index check).

5 **IC 20-26-12-1 (curricular material purchase and provision; public school students).**

6 **IC 20-26-12-2 (curricular material purchase and rental).**

7 IC 20-27-7 (school bus inspection and registration).

8 IC 20-27-8-1 (school bus drivers and monitors).

9 IC 20-27-8-2 (school bus driver driving summary).

10 IC 20-27-10-3 (capacity of school bus).

11 IC 20-28 (school teachers).

12 IC 20-29 (collective bargaining).

13 IC 20-30-5-0.5 (display of United States flag; Pledge of Allegiance).

14 IC 20-30-5-1 (constitutions).

15 IC 20-30-5-2 (constitutions; interdisciplinary course).

16 IC 20-30-5-3 (protected writings).

17 IC 20-30-5-4 (American history).

18 IC 20-30-5-4.5 (moment of silence).

19 IC 20-30-5-5 (morals instruction).

20 IC 20-30-5-6 (good citizenship instruction).

21 IC 20-30-5-13 (human sexuality instructional requirements).

22 IC 20-30-5-17 (access to materials; consent for participation).

23 IC 20-30-5-21 (contrary student instruction not permitted).

24 IC 20-30-5-22 (Indiana studies).

25 IC 20-31 (accountability for performance and improvement).

26 IC 20-32-4 (graduation requirements).

27 IC 20-32-5.1 (Indiana's Learning Evaluation Assessment Readiness Network (ILEARN) program).

28 IC 20-33-1 (equal educational opportunity).

29 IC 20-34 (student health and safety measures).

30 IC 20-35 (special education).

31 IC 20-35.5 (dyslexia screening and intervention).

32 IC 20-36 (high ability students).

33 IC 20-39 (accounting and financial reporting procedures).

34 IC 20-40 (government funds and accounts).

35 IC 20-41 (extracurricular funds and accounts).

36 IC 20-42 (fiduciary funds and accounts).

37 IC 20-42.5 (allocation of expenditures to student instruction and learning).

38 IC 20-43 (state tuition support).

39 IC 20-44 (property tax levies).

40 IC 20-46 (levies other than general fund levies).

41 IC 20-47 (related entities; holding companies; lease agreements).

42 IC 20-48 (borrowing and bonds).

43 IC 20-49 (state management of common school funds; state advances and loans).

44 IC 20-50 (homeless children and foster care children).

45 IC 20-51 (school scholarships).

46 SECTION 134. IC 20-31-8-5.5, AS ADDED BY P.L.211-2021, SECTION 23, IS AMENDED TO

47 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2023]: Sec. 5.5. (a) Not later than July 1, 2024, the state

board shall do the following:

(1) Establish a compilation of longitudinal data indicating school performance success in various selected and enumerated program areas.

(2) Present the data described in subdivision (1) for each school in a manner that:

(A) can be conveniently and easily accessed from a single web page on the state board's ~~Internet web site~~; **website**; and

(B) is commonly known as an Internet dashboard.

(b) The dashboard must include the following:

(1) Indicators of student performance in elementary school, including schools for grades 6 through 8, and high school.

(2) The school's graduation rate, as applicable.

(3) The percentage of high school graduates who earned college credit before graduating, as applicable.

(4) The pass rate of the statewide assessment program tests (as defined in IC 20-32-2-2.3), as applicable.

(5) The growth data of the statewide assessment program tests (as defined in IC 20-32-2-2.3), as applicable.

(6) The attendance rate.

(7) State, national, and international comparisons for the indicators, if applicable.

(8) The school's grade 3 reading proficiency rate (as defined in IC 20-43-1-14.2), as applicable.

(c) The dashboard may include any other data indicating school performance success that the state board determines is relevant.

(d) Each school shall post on a web page maintained on the school's ~~Internet web site~~ **website** the exact same data and in a similar format as the data presented for the school on the state board's ~~Internet web site~~; **website**. However, the school may include custom indicators on the web page described in this subsection.

SECTION 135. IC 20-33-5-3, AS AMENDED BY P.L.286-2013, SECTION 112, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 3. (a) **Except as provided in subsection (b)**, if a parent of a child or an emancipated minor who is enrolled in a public school in kindergarten or grades 1 through 12 meets the financial eligibility standard under section 2 of this chapter, the parent or the emancipated minor may not be required to pay ~~the fees for curricular materials, supplies, or other required class fees~~; **any fee required for the child's or emancipated minor's participation in a particular course of study**. The fees shall be paid by the school corporation that the child attends.

(b) ~~The school corporation may apply for a reimbursement under section 7 of this chapter from the department of the costs incurred under subsection (a):~~

(c) ~~To the extent the reimbursement received by the school corporation is less than the rental fee assessed for curricular materials, the school corporation may request that the parent or emancipated minor pay the balance of this amount:~~

(b) A school corporation may assess and collect a reasonable fee from a parent of a child or from an emancipated minor who is enrolled in a public school in the school corporation and meets the financial eligibility standard under section 2 of this chapter for any lost or significantly damaged curricular materials that were provided to the child or emancipated minor, as provided in IC 20-26-12-1(b).

SECTION 136. IC 20-33-5-5, AS ADDED BY P.L.1-2005, SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 5. All school corporations must give notice in nontechnical language and in a manner that can be reasonably expected to reach parents of students, before the **assessment and** collection of any fees for ~~schoolbooks and supplies~~; **that are not fees for**

1 **curricular materials.** This notice must inform the parents of the following:

2 (1) The availability of assistance **under this chapter.**

3 (2) The eligibility standards **under this chapter.**

4 (3) The procedure for obtaining assistance, including the right and method of appeal.

5 (4) The availability of application forms at a designated school office.

6 **(5) That the parents may be required to pay a reasonable fee for lost or significantly damaged**
7 **curricular materials.**

8 **(6) The procedure for obtaining assistance under section 12 of this chapter, under**
9 **IC 20-41-2-5(b), and under IC 20-42-3-10.**

10 **(7) The right to appeal an assessment of a fee for lost or significantly damaged curricular**
11 **materials, including the procedure required.**

12 SECTION 137. IC 20-33-5-7, AS AMENDED BY P.L.286-2013, SECTION 113, IS AMENDED TO
13 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 7. (a) If a determination is made that the
14 applicant is eligible for assistance, the school corporation shall pay the cost of the student's required fees.

15 (b) ~~A school corporation shall receive a reimbursement from the department for some or all of the costs~~
16 ~~incurred by a school corporation during a school year in providing curricular materials assistance to~~
17 ~~students who are eligible under section 2 of this chapter.~~

18 (c) ~~To be guaranteed some level of reimbursement from the department, the governing body of a~~
19 ~~school corporation shall request the reimbursement before November 1 of a school year.~~

20 (d) ~~In its request, the governing body shall certify to the department:~~

21 (1) ~~the number of students who are enrolled in that school corporation and who are eligible for~~
22 ~~assistance under this chapter;~~

23 (2) ~~the costs incurred by the school corporation in providing:~~

24 (A) ~~curricular materials (including curricular materials used in special education and high ability~~
25 ~~classes) to these students;~~

26 (B) ~~workbooks, digital content, and consumable curricular materials (including workbooks,~~
27 ~~consumable curricular materials, and other consumable instructional materials that are used in~~
28 ~~special education and high ability classes) that are used by students for not more than one (1)~~
29 ~~school year; and~~

30 (C) ~~instead of the purchase of curricular materials, developmentally appropriate material for~~
31 ~~instruction in kindergarten through the grade 3 level, laboratories, and children's literature~~
32 ~~programs;~~

33 (3) ~~that the curricular materials described in subdivision (2)(A) (except curricular materials used in~~
34 ~~special education classes and high ability classes) have been adopted by the governing body; and~~

35 (4) ~~any other information required by the department.~~

36 (e) (b) Each school within a school corporation shall maintain complete and accurate information
37 concerning the number of students determined to be eligible for assistance under this chapter. This
38 information shall be provided to the department upon request.

39 (f) (c) Parents receiving other governmental assistance or aid that considers educational needs in
40 computing the entire amount of assistance granted may not be denied assistance if the applicant's total
41 family income does not exceed the standards established by this chapter.

42 (g) ~~The amount of reimbursement that a school corporation is entitled to receive shall be determined~~
43 ~~as provided in section 9-5 of this chapter.~~

44 SECTION 138. IC 20-33-5-9, AS AMENDED BY P.L.92-2020, SECTION 79, IS AMENDED TO
45 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 9. (a) As used in this section, "accredited
46 nonpublic school" means a nonpublic school that:

47 (1) has voluntarily become accredited under IC 20-31-4.1; or

1 (2) is accredited by a national or regional accrediting agency that is recognized by the state board.

2 (b) If a parent of a child or an emancipated minor who is enrolled in an accredited nonpublic school

3 meets the financial eligibility standard under section 2 of this chapter, the parent or the emancipated

4 minor may receive a reimbursement from the department as provided in this chapter for the costs ~~or some~~

5 ~~of the costs~~ incurred by the parent or emancipated minor ~~in fees that are reimbursable under section 7 of~~

6 ~~this chapter.~~ **for curricular materials.**

7 (c) The department shall provide each accredited nonpublic school with sufficient application forms

8 for assistance, prescribed by the state board of accounts.

9 (d) Each accredited nonpublic school shall provide the parents or emancipated minors who wish to

10 apply for assistance with:

11 (1) the appropriate application forms; and

12 (2) any assistance needed in completing the application form.

13 (e) The parent or emancipated minor shall submit the application to the accredited nonpublic school.

14 The accredited nonpublic school shall make a determination of financial eligibility subject to appeal by

15 the parent or emancipated minor.

16 (f) If a determination is made that the applicant is eligible for assistance, subsection (b) applies.

17 (g) To be guaranteed some level of reimbursement from the department, the principal or other designee

18 shall submit the reimbursement request before November 1 of a school year.

19 (h) In its request, the principal or other designee shall certify to the department:

20 (1) the number of students who are enrolled in the accredited nonpublic school and who are eligible

21 for assistance under this chapter;

22 (2) the costs incurred in providing

23 ~~(A) curricular materials (including curricular materials used in special education and high ability~~

24 ~~classes); and~~

25 ~~(B) workbooks, digital content, and consumable curricular materials (including workbooks,~~

26 ~~consumable curricular materials; and other consumable teaching materials that are used in special~~

27 ~~education and high ability classes) that are used by students for not more than one (1) school~~

28 ~~year;~~

29 (3) that the curricular materials described in subdivision ~~(2)(A)~~ **(2)** (except any curricular materials

30 used in special education classes and high ability classes) have been adopted by the governing body;

31 and

32 (4) any other information required by the department.

33 (i) The amount of reimbursement that a parent or emancipated minor is entitled to receive shall be

34 determined as provided in section 9.5 of this chapter.

35 (j) The accredited nonpublic school shall distribute the money received under this chapter to the

36 appropriate eligible parents or emancipated minors.

37 (k) Section ~~7(f)~~ **7(c)** of this chapter applies to parents or emancipated minors as described in this

38 section.

39 (l) The accredited nonpublic school and the department shall maintain complete and accurate

40 information concerning the number of applicants determined to be eligible for assistance under this

41 section.

42 (m) The state board shall adopt rules under IC 4-22-2 to implement this section.

43 SECTION 139. IC 20-33-5-9.5, AS AMENDED BY P.L.92-2020, SECTION 80, IS AMENDED TO

44 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 9.5. (a) This section applies to reimbursements

45 made under this chapter in the state fiscal year beginning after June 30, 2013.

46 (b) The amount of reimbursement that a school corporation or an accredited nonpublic school (as

47 defined in section 9(a) of this chapter) is entitled to receive under section 7 ~~or 9~~ of this chapter in a state

1 fiscal year is equal to the amount determined in the following STEPS:

2 STEP ONE: Determine the amount appropriated to make reimbursements under this chapter for the
3 state fiscal year.

4 STEP TWO: Determine the total number of eligible students for which reimbursement was
5 requested under either section 7 or 9 of this chapter before November 1 of the previous calendar year
6 by all school corporations and accredited nonpublic schools.

7 STEP THREE: Divide the result determined in STEP ONE by the number determined in STEP
8 TWO.

9 STEP FOUR: Multiply:

10 (A) the STEP THREE result; by

11 (B) the number of eligible students for which reimbursement was requested under section 7 or
12 9 of this chapter before November 1 of the state fiscal year by the school corporation or the
13 accredited nonpublic school.

14 SECTION 140. IC 20-33-5-11, AS AMENDED BY P.L.251-2017, SECTION 15, IS AMENDED TO
15 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 11. (a) A school corporation may not:

16 (1) withhold curricular materials and supplies;

17 (2) require any special services from a child **or emancipated minor**; or

18 (3) deny the child **or emancipated minor** any benefit or privilege;

19 because the parent **or emancipated minor** fails to pay a required ~~fees~~ **fee, including a reasonable fee**
20 **for lost or significantly damaged curricular material imposed under IC 20-26-12-1(b).**

21 (b) Notwithstanding subsection (a), a school corporation may take any action authorized by law to
22 collect unpaid fees from parents who are determined to be ineligible for assistance, including recovery
23 of reasonable attorney's fees and court costs in addition to a judgment award against those parents.

24 (c) A school corporation may designate a full-time employee of the school corporation to represent the
25 school corporation in a small claims court action under subsection (b) if the claim does not exceed one
26 thousand five hundred dollars (\$1,500). The employee designated under this subsection is not required
27 to be an attorney.

28 SECTION 141. IC 20-33-5-14, AS AMENDED BY P.L.43-2021, SECTION 112, IS AMENDED TO
29 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 14. (a) The school curricular materials
30 reimbursement contingency fund is established to reimburse ~~school corporations~~, eligible parents of
31 children who attend accredited nonpublic schools and emancipated minors who attend accredited
32 nonpublic schools as provided in section 9 of this chapter for assistance provided under this chapter. The
33 fund consists of money appropriated to the fund by the general assembly. The secretary of education shall
34 administer the fund.

35 (b) The treasurer of state shall invest the money in the school curricular materials reimbursement
36 contingency fund not currently needed to meet the obligations of the fund in the same manner as other
37 public funds may be invested.

38 SECTION 142. IC 20-35-4-4 IS REPEALED [EFFECTIVE JULY 1, 2023]. ~~Sec. 4. (a) For the~~
39 ~~administration and field service of the division, there is appropriated annually out of the excise funds of~~
40 ~~the alcohol and tobacco commission an amount to administer this chapter as determined by the general~~
41 ~~assembly.~~

42 ~~(b) Money appropriated under this section shall be deposited into a special fund in the state treasury~~
43 ~~to be known as the special education fund. The special education fund shall be:~~

44 ~~(1) administered by the secretary of education; and~~

45 ~~(2) used only for the administration of IC 20-35-2 through IC 20-35-6 and IC 20-35-8.~~

46 SECTION 143. IC 20-40-9-7, AS AMENDED BY P.L.140-2018, SECTION 14, IS AMENDED TO
47 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 7. (a) Money in the fund may be used for

1 payment of all ~~unreimbursed~~ costs of curricular materials for the school corporation's students ~~who were~~
2 ~~eligible for free or reduced lunches in the previous school year.~~

3 (b) Money in the fund may not be used for payment of debt service, lease payments, or similar
4 obligations for a controlled project that is approved by the voters in a referendum under IC 6-1.1-20.

5 (c) The governing body may transfer **for each school of the school corporation** the amount levied
6 to cover ~~unreimbursed~~ costs of curricular materials under this section to the **school's separate** curricular
7 materials ~~rental fund~~, **account established in accordance with IC 20-26-12-2.5**, the extracurricular
8 account, or the education fund.

9 SECTION 144. IC 20-41-1-2, AS AMENDED BY P.L.238-2019, SECTION 16, IS AMENDED TO
10 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 2. Any self-supporting programs maintained
11 by a school corporation, including

12 ~~(1) school lunch, and~~

13 ~~(2) rental or sale of curricular materials;~~

14 may be established as ~~a separate funds, fund,~~ separate and apart from any other school corporation fund,
15 if no local tax rate is established for the programs.

16 SECTION 145. IC 20-41-2-2 IS REPEALED [EFFECTIVE JULY 1, 2023]. ~~Sec. 2: Each township~~
17 ~~trustee in operating a curricular materials rental program may use either of the following accounting~~
18 ~~methods:~~

19 ~~(1) The township trustee may supervise and control the program through its school corporation~~
20 ~~account by establishing a curricular materials rental fund.~~

21 ~~(2) If curricular materials have not been purchased and financial commitments or guarantees for the~~
22 ~~purchases have not been made by the school corporation, the township trustee may have the program~~
23 ~~operated by the individual schools of the school corporation through the school corporation's~~
24 ~~extracurricular account or accounts under IC 20-41-1.~~

25 SECTION 146. IC 20-41-2-3, AS AMENDED BY P.L.286-2013, SECTION 121, IS AMENDED TO
26 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 3. (a) If a school lunch fund is established
27 under section 1 of this chapter, ~~or a curricular materials rental fund is established under section 2 of this~~
28 ~~chapter,~~ the receipts and expenditures for ~~each the~~ program shall be made to and from the proper fund
29 without appropriation or the application of other laws relating to the budgets of local governmental units.

30 (b) ~~If either a school lunch program or both programs under sections section 1 and 2 of this chapter~~
31 ~~are is~~ operated through the extracurricular account, the township trustee shall approve the amount of the
32 bond of the treasurer of the extracurricular account in an amount the township trustee considers necessary
33 to protect the account for all funds coming into the hands of the treasurer.

34 SECTION 147. IC 20-41-2-5, AS AMENDED BY P.L.140-2018, SECTION 18, IS AMENDED TO
35 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 5. (a) A governing body in operating a
36 curricular materials ~~rental~~ program under IC 20-26-5-4(a)(12) may use either of the following accounting
37 methods:

38 (1) The governing body may supervise and control the program through the school corporation's
39 curricular materials ~~rental~~ fund or education fund.

40 (2) If curricular materials have not been purchased and financial commitments or guarantees for the
41 purchases have not been made by the school corporation, the governing body may cause the program
42 to be operated by the individual schools of the school corporation through the school corporation's
43 extracurricular account or accounts in accordance with IC 20-41-1.

44 (b) If the governing body determines that a hardship exists due to the inability of a student's family ~~or~~
45 **an emancipated minor** to ~~purchase or rent pay any required fees or a reasonable fee for lost or~~
46 **significantly damaged** curricular materials, taking into consideration the income of the family ~~or the~~
47 **emancipated minor** and the demands on the family ~~or emancipated minor~~, the governing body may

1 furnish curricular materials to the student without charge, without reference to the application of any other
2 statute or rule except IC 20-26-1 through IC 20-26-5; IC 20-26-7; IC 20-40-12; and IC 20-48-1. waive
3 the fee.

4 SECTION 148. IC 20-41-2-6, AS AMENDED BY P.L.244-2017, SECTION 89, IS AMENDED TO
5 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 6. (a) If a school lunch fund is established
6 under section 4 of this chapter and the school corporation's education fund is used under section 5 of this
7 chapter, the receipts and expenditures from a fund for the program to which the fund relates shall be made
8 to and from the appropriate fund without appropriation or the application of other statutes and rules
9 relating to the budgets of municipal corporations.

10 (b) If either the lunch program or the curricular materials rental program is handled through the
11 extracurricular account, the governing body of the school corporation shall approve the amount of the
12 bond of the treasurer of the extracurricular account in an amount the governing body considers sufficient
13 to protect the account for all funds coming into the hands of the treasurer of the account.

14 SECTION 149. IC 20-42-3-10, AS AMENDED BY P.L.286-2013, SECTION 124, IS AMENDED TO
15 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 10. The trustee, with the advice and consent
16 of the township board, shall use the account for the following educational purposes:

17 (1) Each year the trustee shall pay, to the parent or legal guardian of any child or emancipated
18 minor whose residence is within the township, the initial cost for the rental of curricular materials
19 used in any elementary or secondary school that has been accredited by the state. The reimbursement
20 for the rental of curricular materials shall be for the initial yearly rental charge only. the following:

21 (A) Any reasonable fees for lost or significantly damaged curricular materials used in any
22 elementary or secondary school that has been accredited by the state. However, a
23 reimbursement under this subdivision may only be made one (1) time to the parent or
24 guardian of any particular child or any particular emancipated minor. Curricular materials
25 subsequently lost or destroyed may not be paid for from this account.

26 (B) Any other required class fees, that are not curricular materials, used in any elementary
27 of secondary school that has been accredited by the state.

28 (2) Students who are residents of the township for the last two (2) years of their secondary education
29 and who still reside within the township are entitled to receive financial assistance in an amount not
30 to exceed an amount determined by the trustee and the township board during an annual review of
31 postsecondary education fees and tuition costs of education at any accredited postsecondary
32 educational institution. Amounts to be paid to each eligible student shall be set annually after this
33 review. The amount paid each year must be:

34 (A) equitable for every eligible student without regard to race, religion, creed, sex, disability, or
35 national origin; and

36 (B) based on the number of students and the amount of funds available each year.

37 (3) A person who has been a permanent resident of the township continuously for at least two (2)
38 years and who needs educational assistance for job training or retraining may apply to the trustee
39 of the township for financial assistance. The trustee and the township board shall review each
40 application and make assistance available according to the need of each applicant and the
41 availability of funds.

42 (4) If all the available funds are not used in any one (1) year, the unused funds shall be retained in
43 the account by the trustee for use in succeeding years.

44 SECTION 150. IC 20-43-1-1, AS AMENDED BY P.L.165-2021, SECTION 158, IS AMENDED TO
45 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2023]: Sec. 1. This article expires June 30, 2023: 2025.

46 SECTION 151. IC 20-43-1-3 IS REPEALED [EFFECTIVE JUNE 29, 2023]. Sec. 3: "Honors
47 designation award" refers to the amount determined under IC 20-43-10-2.

1 SECTION 152. IC 20-43-1-8, AS AMENDED BY P.L.182-2009(ss), SECTION 324, IS AMENDED
2 TO READ AS FOLLOWS [EFFECTIVE JUNE 29, 2023]: Sec. 8. ~~"Basic tuition support"~~ **"Base student**
3 **funding"** means the part of a school corporation's ~~state tuition support~~ **student funding** for basic
4 programs determined under IC 20-43-6-3.

5 SECTION 153. IC 20-43-1-14.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO
6 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2023]: **Sec. 14.2. "Grade 3 reading proficiency rate"**
7 **means the result determined under STEP THREE of IC 20-43-8.5-2 for a school corporation.**

8 SECTION 154. IC 20-43-1-25, AS AMENDED BY P.L.205-2013, SECTION 267, IS AMENDED TO
9 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2023]: Sec. 25. ~~"State tuition support"~~ **"State student**
10 **funding"** means the amount of state funds to be distributed to:

11 (1) a school corporation other than a virtual charter school in any state fiscal year under this article
12 for all grants, distributions, and awards described in IC 20-43-2-3; and

13 (2) a virtual charter school in any state fiscal year under IC 20-43-6-3.

14 SECTION 155. IC 20-43-2-3, AS AMENDED BY P.L.10-2019, SECTION 89, IS AMENDED TO
15 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2023]: Sec. 3. In determining the total amount to be
16 distributed for purposes of section 2 of this chapter, distributions:

17 (1) as ~~basic tuition support~~; **base student funding**;

18 (2) for ~~honors designation awards~~; **academic performance grants**;

19 (3) for special education grants;

20 (4) for career and technical education grants;

21 **(5) for early literacy achievement grants**;

22 ~~(5) (6) for choice scholarships; and~~

23 ~~(6) (7) for Mitch Daniels early graduation scholarships;~~

24 **(8) for non-English speaking program grants under IC 20-43-10-4; and**

25 **(9) for transfers to the CSA program fund under section 9 of this chapter;**

26 are to be considered for a particular state fiscal year.

27 SECTION 156. IC 20-43-2-9 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO
28 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2023]: **Sec. 9. Each year, after the date by which a**
29 **CSA account must be established for the school year under IC 20-51.4-4.5-1, the treasurer of state**
30 **shall report to the department the total number of CSA accounts established under**
31 **IC 20-51.4-4.5-1(a), and renewed as provided in IC 20-51.4-4.5-1(e), for the school year. The**
32 **department shall transfer to the CSA program fund from the amount appropriated for state**
33 **student funding an amount equal to:**

34 **(1) the number of accounts reported by the treasurer of state; multiplied by**

35 **(2) five thousand dollars (\$5,000).**

36 SECTION 157. IC 20-43-3-8, AS AMENDED BY P.L.165-2021, SECTION 160, IS AMENDED TO
37 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2023]: Sec. 8. A school corporation's foundation amount
38 is the following:

39 ~~(1) Five thousand nine hundred ninety-five dollars (\$5,995) for the state fiscal year beginning July~~
40 ~~1, 2021.~~

41 ~~(2) Six thousand two hundred thirty-five dollars (\$6,235) for the state fiscal year beginning July 1,~~
42 ~~2022.~~

43 **(1) Six thousand four hundred eighty-two dollars (\$6,482) for the state fiscal year beginning**
44 **July 1, 2023.**

45 **(2) Six thousand five hundred twenty-eight dollars (\$6,528) for the state fiscal year beginning**
46 **July 1, 2024.**

47 SECTION 158. IC 20-43-6-3, AS AMENDED BY P.L.165-2021, SECTION 164, IS AMENDED TO

1 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2023]: Sec. 3. (a) A school corporation's ~~basic tuition~~
2 ~~support base student funding~~ for a state fiscal year is the amount determined under the applicable
3 provision of this section.

4 (b) This subsection applies to a school corporation that does not have any students in the school
5 corporation's current ADM for the year for whom, of the instructional services that the students receive
6 from the school corporation, at least fifty percent (50%) is virtual instruction. The school corporation's
7 ~~basic tuition support base student funding~~ for a state fiscal year is equal to the result using the following
8 formula:

9 STEP ONE: Multiply the foundation amount by the school corporation's current ADM.

10 STEP TWO: Multiply the school corporation's complexity index by: ~~three thousand seven hundred~~
11 ~~seventy-five dollars (\$3,775)~~;

12 (A) for the state fiscal year beginning July 1, 2023, three thousand nine hundred forty
13 dollars (\$3,940); and

14 (B) for the state fiscal year beginning July 1, 2024, three thousand nine hundred eighty-one
15 dollars (\$3,981).

16 STEP THREE: Multiply the STEP TWO amount by the school corporation's current ADM.

17 (c) This subsection applies to a school corporation that has students in the school corporation's current
18 ADM for the year for whom, of the instructional services that the students receive from the school
19 corporation, at least fifty percent (50%) is virtual instruction. The school corporation's ~~basic tuition~~
20 ~~support base student funding~~ for a state fiscal year is equal to the result using the following formula:

21 STEP ONE: Determine the total number of students in the school corporation's current ADM for the
22 year for whom, of the instructional services that the students receive from the school corporation,
23 at least fifty percent (50%) is virtual instruction.

24 STEP TWO: Determine the result of the school corporation's current ADM for the year minus the
25 STEP ONE amount.

26 STEP THREE: Determine the result of:

27 (A) the foundation amount; multiplied by

28 (B) the STEP TWO amount.

29 STEP FOUR: Determine the result of:

30 (A) the STEP ONE amount; multiplied by

31 (B) ~~eighty-five percent (85%)~~ of the foundation amount.

32 STEP FIVE: Multiply the school corporation's complexity index by: ~~three thousand seven hundred~~
33 ~~seventy-five dollars (\$3,775)~~;

34 (A) for the state fiscal year beginning July 1, 2023, three thousand nine hundred forty
35 dollars (\$3,940); and

36 (B) for the state fiscal year beginning July 1, 2024, three thousand nine hundred eighty-one
37 dollars (\$3,981).

38 STEP SIX: Multiply the STEP FIVE amount by the school corporation's current ADM.

39 SECTION 159. IC 20-43-7-6, AS AMENDED BY P.L.165-2021, SECTION 165, IS AMENDED TO
40 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 6. A school corporation's special education
41 grant for a state fiscal year is equal to the sum of the following:

42 (1) The nonduplicated count of pupils in programs for severe disabilities **level one (1), including**
43 **multiple disabilities, orthopedic impairment, emotional disability requiring full-time**
44 **placement, severe intellectual disability, autism spectrum disorders, and traumatic brain**
45 **injury**, multiplied by the following:

46 (A) ~~Nine thousand six hundred fourteen dollars (\$9,614)~~ for the state fiscal year beginning July
47 ~~1, 2021~~.

1 (B) Ten thousand five hundred seventy-five dollars (\$10,575) for the state fiscal year beginning
2 July 1, 2022.
3 (A) Eleven thousand one hundred four dollars (\$11,104) for the state fiscal year beginning
4 July 1, 2023.
5 (B) Eleven thousand six hundred fifty-nine dollars (\$11,659) for the state fiscal year
6 beginning July 1, 2024.
7 (2) The nonduplicated count of pupils in programs for severe disabilities level two (2),
8 including blind or low vision, deaf or hard of hearing, and deaf and blind, multiplied by the
9 following:
10 (A) Eleven thousand one hundred four dollars (\$11,104) for the state fiscal year beginning
11 July 1, 2023.
12 (B) Eleven thousand six hundred fifty-nine dollars (\$11,659) for the state fiscal year
13 beginning July 1, 2024.
14 (2) (3) The nonduplicated count of pupils in programs of mild and moderate disabilities level one
15 (1), including specific learning disability, developmental delay, and other health impairment,
16 multiplied by the following:
17 (A) Two thousand four hundred fifteen dollars (\$2,415) for the state fiscal year beginning July
18 1, 2021.
19 (B) Two thousand six hundred fifty-seven dollars (\$2,657) for the state fiscal year beginning July
20 1, 2022.
21 (A) Two thousand seven hundred ninety dollars (\$2,790) for the state fiscal year beginning
22 July 1, 2023.
23 (B) Two thousand nine hundred thirty dollars (\$2,930) for the state fiscal year beginning
24 July 1, 2024.
25 (4) The nonduplicated count of pupils in programs for mild and moderate disabilities level two
26 (2), including emotional disability not requiring full-time placement, mild intellectual
27 disability, and moderate intellectual disability, multiplied by the following:
28 (A) Two thousand seven hundred ninety dollars (\$2,790) for the state fiscal year beginning
29 July 1, 2023.
30 (B) Two thousand nine hundred thirty dollars (\$2,930) for the state fiscal year beginning
31 July 1, 2024.
32 (3) (5) The duplicated count of pupils in programs for communication disorders multiplied by five
33 hundred dollars (\$500): the following:
34 (A) Five hundred twenty-five dollars (\$525) for the state fiscal year beginning July 1, 2023.
35 (B) Five hundred fifty-one dollars (\$551) for the state fiscal year beginning July 1, 2024.
36 (4) (6) The cumulative count of pupils in homebound programs multiplied by five hundred dollars
37 (\$500): the following:
38 (A) Five hundred twenty-five dollars (\$525) for the state fiscal year beginning July 1, 2023.
39 (B) Five hundred fifty-one dollars (\$551) for the state fiscal year beginning July 1, 2024.
40 (5) (7) The nonduplicated count of pupils in special preschool education programs multiplied by the
41 following:
42 (A) Three thousand one hundred fifty dollars (\$3,150) for the state fiscal year beginning July 1,
43 2021.
44 (B) Three thousand four hundred sixty-five dollars (\$3,465) for the state fiscal year beginning
45 July 1, 2022.
46 (A) Three thousand six hundred thirty-eight dollars (\$3,638) for the state fiscal year
47 beginning July 1, 2023.

1 **(B) Three thousand eight hundred twenty dollars (\$3,820) for the state fiscal year beginning**
2 **July 1, 2024.**

3 SECTION 160. IC 20-43-8-4, AS AMENDED BY P.L.230-2017, SECTION 14, IS AMENDED TO
4 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2023]: Sec. 4. **(a) Except as provided under subsection**
5 **(b), in addition to the amount a school corporation is entitled to receive in ~~basic tuition support~~, base**
6 **student funding**, each school corporation is entitled to receive a grant for career and technical education
7 programs. **For state fiscal years beginning after June 30, 2023**, the amount of the grant is ~~determined~~
8 as follows: the sum of:

9 (1) For state fiscal years beginning after June 30, 2015, and ending before July 1, 2018, under
10 ~~section 12 of this chapter.~~

11 (2) For state fiscal years beginning after June 30, 2018, under ~~section 15 of this chapter.~~

12 **(1) the aggregate amount determined under section 15 of this chapter; plus**

13 **(2) the amount determined for the school corporation under section 15.5 of this chapter.**

14 **(b) A school corporation may not receive a grant under this chapter for a student enrolled in a**
15 **career and technical education program if the student is enrolled in the CSA program established**
16 **by IC 20-51.4-3-1.5.**

17 SECTION 161. IC 20-43-8-15, AS AMENDED BY P.L.165-2021, SECTION 166, IS AMENDED TO
18 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2023]: Sec. 15. **(a) This ~~section~~subsection applies to the**
19 **state fiscal years year** beginning after June 30, 2021, **2023**. A school corporation's career and technical
20 education enrollment grant for a state fiscal year is the sum of the amounts determined under the
21 following STEPS:

22 STEP ONE: Determine for each career and technical education program provided by the school
23 corporation:

24 (A) the number of credit hours of the program (one (1) credit, two (2) credits, or three (3)
25 credits); multiplied by

26 (B) the number of pupils enrolled in the program; multiplied by

27 (C) the following applicable amount:

28 (i) ~~Six hundred eighty dollars (\$680)~~ **Seven hundred fourteen dollars (\$714)** for a career and
29 technical education program designated by the department of workforce development as a high
30 value level 1 program under section 7.5 of this chapter.

31 (ii) ~~One thousand twenty dollars (\$1,020)~~ **One thousand seventy-one dollars (\$1,071)** for a
32 career and technical education program designated by the department of workforce
33 development as a high value level 2 program under section 7.5 of this chapter.

34 (iii) Four hundred dollars (\$400) for a career and technical education program designated by
35 the department of workforce development as a moderate value level 1 program under section
36 7.5 of this chapter.

37 (iv) Six hundred dollars (\$600) for a career and technical education program designated by the
38 department of workforce development as a moderate value level 2 program under section 7.5
39 of this chapter.

40 (v) Two hundred dollars (\$200) for a career and technical education program designated by the
41 department of workforce development as a less than moderate value level 1 program under
42 section 7.5 of this chapter.

43 (vi) Three hundred dollars (\$300) for a career and technical education program designated by
44 the department of workforce development as a less than moderate value level 2 program under
45 section 7.5 of this chapter.

46 STEP TWO: Determine the number of pupils enrolled in an apprenticeship program or a work based
47 learning program designated under section 7.5 of this chapter multiplied by five hundred dollars

1 (\$500).

2 STEP THREE: Determine the number of pupils enrolled in an introductory program designated
3 under section 7.5 of this chapter multiplied by three hundred dollars (\$300).

4 STEP FOUR: Determine the number of pupils enrolled in a planning for college and career course
5 under section 7.5 of this chapter at the school corporation that is approved by the department of
6 workforce development multiplied by one hundred fifty dollars (\$150).

7 STEP FIVE: Determine the number of pupils who travel from the school in which they are currently
8 enrolled to another school to participate in a career and technical education program in which pupils
9 from multiple schools are served at a common location multiplied by one hundred fifty dollars
10 (\$150).

11 **(b) This subsection applies to state fiscal years beginning after June 30, 2024. A school**
12 **corporation's career and technical education enrollment grant for a state fiscal year is the sum of**
13 **the amounts determined under the following STEPS:**

14 **STEP ONE: Determine for each career and technical education program provided by the**
15 **school corporation:**

16 **(A) the number of credit hours of the program (one (1) credit, two (2) credits, or three (3)**
17 **credits); multiplied by**

18 **(B) the number of pupils enrolled in the program; multiplied by**

19 **(C) the following applicable amount:**

20 **(i) Seven hundred fifty dollars (\$750) for a career and technical education program**
21 **designated by the department of workforce development as a high value level 1 program**
22 **under section 7.5 of this chapter.**

23 **(ii) One thousand one hundred twenty-five dollars (\$1,125) for a career and technical**
24 **education program designated by the department of workforce development as a high**
25 **value level 2 program under section 7.5 of this chapter.**

26 **(iii) Four hundred dollars (\$400) for a career and technical education program**
27 **designated by the department of workforce development as a moderate value level 1**
28 **program under section 7.5 of this chapter.**

29 **(iv) Six hundred dollars (\$600) for a career and technical education program designated**
30 **by the department of workforce development as a moderate value level 2 program under**
31 **section 7.5 of this chapter.**

32 **(v) Two hundred dollars (\$200) for a career and technical education program designated**
33 **by the department of workforce development as a less than moderate value level 1**
34 **program under section 7.5 of this chapter.**

35 **(vi) Three hundred dollars (\$300) for a career and technical education program**
36 **designated by the department of workforce development as a less than moderate value**
37 **level 2 program under section 7.5 of this chapter.**

38 **STEP TWO: Determine the number of pupils enrolled in an apprenticeship program or a work**
39 **based learning program designated under section 7.5 of this chapter multiplied by five**
40 **hundred dollars (\$500).**

41 **STEP THREE: Determine the number of pupils enrolled in an introductory program**
42 **designated under section 7.5 of this chapter multiplied by three hundred dollars (\$300).**

43 **STEP FOUR: Determine the number of pupils enrolled in a planning for college and career**
44 **course under section 7.5 of this chapter at the school corporation that is approved by the**
45 **department of workforce development multiplied by one hundred fifty dollars (\$150).**

46 **STEP FIVE: Determine the number of pupils who travel from the school in which they are**
47 **currently enrolled to another school to participate in a career and technical education**

1 program in which pupils from multiple schools are served at a common location multiplied by
2 one hundred fifty dollars (\$150).

3 SECTION 162. IC 20-43-8-15.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO
4 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2023]: Sec. 15.5. (a) This section applies to a student
5 who:

- 6 (1) has legal settlement in Indiana;
- 7 (2) is at least five (5) years of age and less than twenty-two (22) years of age on the date in the
- 8 school year specified in IC 20-33-2-7;
- 9 (3) is enrolled in grade 10, 11, or 12 in Indiana; and
- 10 (4) meets one (1) of the following requirements:

11 (A) The student:

- 12 (i) successfully completed a modern youth apprenticeship or course sequence designated
- 13 and approved under IC 20-51.4-4.5-6(a); and
- 14 (ii) received an industry recognized credential with regard to the apprenticeship or
- 15 course sequence.

16 (B) The student successfully completed any other credential approved under subsection (h).

17 (b) As used in this section, "CSA participating entity" has the meaning set forth in
18 IC 20-51.4-2-3.2.

19 (c) Upon a student described in subsection (a) meeting the requirements under subsection
20 (a)(4)(A) or (a)(4)(B), if the student is enrolled in an accredited or nonaccredited school that has one
21 (1) or more employees, the department shall award a credential completion grant in an amount
22 equal to five hundred dollars (\$500) to the accredited or nonaccredited school.

23 (d) Upon a student described in subsection (a) meeting the requirements under subsection
24 (a)(4)(A) or (a)(4)(B), and in addition to the grant amount awarded under subsection (c), the
25 department shall award a credential completion grant in an amount equal to five hundred dollars
26 (\$500) to the CSA participating entity that provided the apprenticeship or course sequence
27 described in subsection (a)(4)(A) or (a)(4)(B) that the student completed.

28 (e) A CSA participating entity that receives a grant amount under subsection (d) may enter into
29 an agreement with one (1) or more intermediaries (as defined in IC 22-4-2-41) or other CSA
30 participating entities to share a grant amount received under subsection (d).

31 (f) An accredited or nonaccredited school that is also a CSA participating entity may receive, if
32 eligible, a grant award under:

- 33 (1) subsection (c);
- 34 (2) subsection (d); or
- 35 (3) both subsections (c) and (d).

36 (g) The department shall distribute the grants awarded under this section.

37 (h) The department, in consultation with the governor's workforce cabinet, shall approve and
38 maintain a list of credentials that are eligible for a credential completion grant under subsection
39 (a)(4)(B).

40 (i) The department shall approve a CSA provider that is also an employer who has partnered
41 with an approved intermediary to offer an apprenticeship, modern youth apprenticeship, or
42 program of study that culminates in an approved credential. The department may revoke an initial
43 approval under this subsection if the provider fails to achieve an adequate outcome as determined
44 by the department.

45 (j) A grant awarded under this section to an eligible school (as defined in IC 20-51-1-4.7) does
46 not count toward a student's choice scholarship amount calculated under IC 20-51-4-5 and is not
47 subject to the maximum choice scholarship cap under IC 20-51-4-4.

1 (k) The state board may adopt rules under IC 4-22-2 to implement this section.

2 SECTION 163. IC 20-43-8.5 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO
3 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2023]:

4 **Chapter 8.5. Early Literacy Achievement Grants**

5 **Sec. 1. (a)** In addition to the amount a school corporation is entitled to receive in base student
6 funding, each school corporation is entitled to receive a grant under this chapter.

7 **(b)** A school corporation's early literacy achievement grant for a state fiscal year is the amount
8 determined under this chapter.

9 **Sec. 2.** A school corporation's grade 3 reading proficiency rate for a school year is the result
10 determined under STEP THREE of the following formula:

11 **STEP ONE:** Determine the number of the school corporation's eligible pupils who achieved
12 a valid passing score on the determinant evaluation of reading skills approved by the state
13 board to test reading proficiency during the school year.

14 **STEP TWO:** Determine the number of the school corporation's eligible pupils who
15 participated in the evaluation described in STEP ONE during the school year.

16 **STEP THREE:** Divide the number determined in STEP ONE by the number determined in
17 STEP TWO.

18 **Sec. 3. (a)** This section applies to a school corporation only if the school corporation's grade 3
19 reading proficiency rate for the immediately preceding school year is greater than the school
20 corporation's grade 3 reading proficiency rate for the school year that preceded the immediately
21 preceding school year.

22 **(b)** A school corporation's early literacy achievement grant under this chapter for a state fiscal
23 year is equal to the amount determined under STEP NINE of the following formula:

24 **STEP ONE:** Determine the number of the school corporation's eligible pupils who achieved
25 a valid passing score on the determinant evaluation of reading skills approved by the state
26 board to test reading proficiency during the immediately preceding school year.

27 **STEP TWO:** Determine the sum of the following:

28 **(A)** The school corporation's complexity index for the immediately preceding school year.

29 **(B)** The result of the school corporation's:

30 **(i)** count of eligible pupils enrolled in a special education program on December 1 of the
31 immediately preceding school year; divided by

32 **(ii)** ADM for the immediately preceding school year.

33 **(C)** The result of the school corporation's:

34 **(i)** count of eligible pupils eligible for the English language learners program during the
35 immediately preceding school year; divided by

36 **(ii)** ADM for the immediately preceding school year.

37 **STEP THREE:** Determine the school corporation's grade 3 reading proficiency rate for the
38 immediately preceding school year.

39 **STEP FOUR:** Determine the school corporation's grade 3 reading proficiency rate for the
40 school year that precedes the immediately preceding school year described in STEP THREE.

41 **STEP FIVE:** Subtract the STEP FOUR rate from the STEP THREE rate.

42 **STEP SIX:** Multiply the STEP FIVE result by twenty (20).

43 **STEP SEVEN:** Determine the result of the:

44 **(A)** STEP TWO result; plus

45 **(B)** STEP SIX result.

46 **STEP EIGHT:** Multiply the number determined under STEP ONE by the STEP SEVEN
47 result.

1 **STEP NINE:** Multiply the **STEP EIGHT** amount by two hundred twenty-five dollars (\$225).

2 **Sec. 4. (a)** This section applies to a school corporation only if the school corporation's grade 3

3 reading proficiency rate for the immediately preceding school year is equal to or less than the

4 school corporation's grade 3 reading proficiency rate for the school year that preceded the

5 immediately preceding school year.

6 **(b)** A school corporation's early literacy achievement grant under this chapter for a state fiscal

7 year is equal to the amount determined under **STEP FOUR** of the following formula:

8 **STEP ONE:** Determine the number of the school corporation's eligible pupils who achieved

9 a valid passing score on the determinant evaluation of reading skills approved by the state

10 board to test reading proficiency during the immediately preceding school year.

11 **STEP TWO:** Determine the sum of the following:

12 **(A)** The school corporation's complexity index for the immediately preceding school year.

13 **(B)** The result of the school corporation's:

14 **(i)** count of eligible pupils enrolled in a special education program on December 1 of the

15 immediately preceding school year; divided by

16 **(ii)** ADM for the immediately preceding school year.

17 **(C)** The result of the school corporation's:

18 **(i)** count of eligible pupils eligible for the English language learners program during the

19 immediately preceding school year; divided by

20 **(ii)** ADM for the immediately preceding school year.

21 **STEP THREE:** Multiply the number determined in **STEP ONE** by the **STEP TWO** result.

22 **STEP FOUR:** Multiply the **STEP THREE** result by two hundred twenty-five dollars (\$225).

23 **Sec. 5.** A school corporation may not receive an early literacy achievement grant under this

24 chapter unless the school corporation has adopted an annual policy concerning the distribution of

25 an early literacy achievement grant for the state fiscal year in which the early literacy achievement

26 grant is awarded to the school corporation under this chapter.

27 **Sec. 6. (a)** Not more than ten million dollars (\$10,000,000) may be awarded in early literacy

28 achievement grants under this chapter in a state fiscal year.

29 **(b)** If the total amount to be distributed as early literacy achievement grants for a particular

30 state fiscal year exceeds the amount appropriated by the general assembly for early literacy

31 achievement grants for that state fiscal year, the total amount to be distributed as early literacy

32 achievement grants to school corporations shall be proportionately reduced so that the total

33 reduction equals the amount of the excess.

34 **(c)** The amount of the reduction described in subsection (b) for a particular school corporation

35 is equal to the total amount of the excess multiplied by a fraction. The numerator of the fraction is

36 the amount of the early literacy achievement grant that the school corporation would have received

37 if a reduction were not made under this section. The denominator of the fraction is the total amount

38 that would be distributed as early literacy achievement grants to all school corporations if a

39 reduction were not made under this section.

40 **Sec. 7.** A school corporation that receives an early literacy achievement grant under this chapter

41 shall distribute the grant amounts in the manner set forth in the school corporation's annual policy

42 described in section 5 of this chapter.

43 **Sec. 8. (a)** The early literacy achievement grant to which a school corporation is entitled for a

44 state fiscal year shall be distributed to the school corporation not later than December 5 of that

45 state fiscal year.

46 **(b)** The department, after review by the budget committee, may waive the December 5 deadline

47 under subsection (a) to distribute an early literacy achievement grant to a school corporation for

1 that state fiscal year and approve an extension of that deadline to a later date within that state fiscal
2 year, if the department determines that a waiver and extension of the deadline are in the public
3 interest.

4 Sec. 9. Not later than November 1, 2023, and each November 1 thereafter, the department shall:

5 (1) prepare a report that includes:

6 (A) information concerning the method the department used to calculate and determine
7 grant amounts for each school corporation that received an early literacy achievement
8 grant under this chapter;

9 (B) an analysis of statewide grade 3 reading proficiency rates, including both geographic
10 and demographic trends;

11 (C) a summary of each school corporation's annual policy concerning the distribution of
12 early literacy achievement grants; and

13 (D) an assessment by the department of whether early literacy achievement grants had an
14 appreciable impact on improving statewide grade 3 reading proficiency rates; and

15 (2) submit the report prepared under subdivision (1) to the following:

16 (A) The governor.

17 (B) The legislative council in an electronic format under IC 5-14-6.

18 Sec. 10. The state board may adopt rules under IC 4-22-2, including emergency rules in the
19 manner provided in IC 4-22-2-37.1, as necessary to implement this chapter.

20 SECTION 164. IC 20-43-10-2 IS REPEALED [EFFECTIVE JUNE 29, 2023]. Sec. 2: (a) A school
21 corporation's honors designation award for a state fiscal year is the amount determined using the following
22 formula:

23 STEP ONE: Determine the number of the school corporation's eligible pupils who:

24 (A) successfully completed an Indiana diploma with a Core 40 with academic honors designation
25 program; and

26 (B) were receiving Supplemental Nutrition Assistance Program (SNAP) benefits; Temporary
27 Assistance for Needy Families (TANF) benefits; or foster care services;

28 in the school year ending in the previous state fiscal year.

29 STEP TWO: Determine the result of:

30 (A) the number of the school corporation's eligible pupils who:

31 (i) successfully completed an Indiana diploma with a Core 40 with technical honors
32 designation program; and

33 (ii) were receiving Supplemental Nutrition Assistance Program (SNAP) benefits; Temporary
34 Assistance for Needy Families (TANF) benefits; or foster care services;

35 in the school year ending in the previous state fiscal year; minus

36 (B) the number of eligible pupils who would otherwise be double counted under both clause (A)
37 and STEP ONE.

38 STEP THREE: Determine the sum of the number of eligible students determined under STEP ONE
39 and the number of eligible students determined under STEP TWO.

40 STEP FOUR: Multiply the STEP THREE amount by one thousand five hundred dollars (\$1,500):

41 STEP FIVE: Determine the result of:

42 (A) the number of the school corporation's eligible pupils who successfully completed an Indiana
43 diploma with a Core 40 with academic honors designation program in the school year ending in
44 the previous state fiscal year; minus

45 (B) the STEP ONE amount.

46 STEP SIX: Determine the result of:

47 (A) the number of the school corporation's eligible pupils who successfully completed an Indiana

1 diploma with a Core 40 with technical honors designation program in the school year ending in
 2 the previous state fiscal year; minus
 3 (B) the number of the school corporation's eligible pupils who are counted under both clause (A)
 4 and STEP FIVE (A).
 5 STEP SEVEN: Determine the result of the STEP SIX amount minus the STEP TWO amount.
 6 STEP EIGHT: Determine the result of:
 7 (A) the STEP FIVE amount; plus
 8 (B) the STEP SEVEN amount.
 9 STEP NINE: Determine the result of:
 10 (A) the STEP EIGHT amount; multiplied by
 11 (B) one thousand one hundred dollars (\$1,100).
 12 STEP TEN: Determine the sum of:
 13 (A) the STEP FOUR amount; plus
 14 (B) the STEP NINE amount.
 15 (b) An amount received by a school corporation as an honors designation award may be used only for:
 16 (1) any:
 17 (A) staff training;
 18 (B) program development;
 19 (C) equipment and supply expenditures; or
 20 (D) other expenses;
 21 directly related to the school corporation's honors designation program; and
 22 (2) the school corporation's program for high ability students.
 23 (c) A governing body that does not comply with this section for a school year is not eligible to receive
 24 an honors designation award for the following school year.
 25 SECTION 165. IC 20-43-10-3.5, AS AMENDED BY P.L.165-2021, SECTION 167, IS AMENDED
 26 TO READ AS FOLLOWS [EFFECTIVE JUNE 29, 2023]: Sec. 3.5. (a) As used in this section, "school"
 27 means a school corporation, charter school, and a virtual charter school.
 28 (b) Subject to the requirements of this section, a school qualifies for a teacher appreciation grant as
 29 provided in this section for a state fiscal year if one (1) or more licensed teachers:
 30 (1) employed in the classroom by the school; or
 31 (2) directly providing virtual education;
 32 were rated as effective or as highly effective, using the most recently completed teacher ratings.
 33 (c) A school may not receive a teacher appreciation grant under this section unless:
 34 (1) the school has in the state fiscal year in which the teacher appreciation grants are made under
 35 this section:
 36 (A) adopted an annual policy concerning the distribution of teacher appreciation grants; and
 37 (B) submitted the policy to the department for approval; and
 38 (2) the department has approved the policy.
 39 The department shall specify the date by which a policy described in subdivision (1) must be submitted
 40 to the department.
 41 (d) The amount of a teacher appreciation grant for a qualifying school corporation or virtual charter
 42 school is equal to:
 43 (1) thirty-seven dollars and fifty-cents (\$37.50); multiplied by
 44 (2) the school's current ADM.
 45 However, the grant amount for a virtual charter school may not exceed the statewide average grant
 46 amount.
 47 (e) The following apply to the distribution of teacher appreciation grants:

(1) If the total amount to be distributed as teacher appreciation grants for a particular state fiscal year exceeds the amount appropriated by the general assembly for teacher appreciation grants for that state fiscal year, the total amount to be distributed as teacher appreciation grants to schools shall be proportionately reduced so that the total reduction equals the amount of the excess. The amount of the reduction for a particular school is equal to the total amount of the excess multiplied by a fraction. The numerator of the fraction is the amount of the teacher appreciation grant that the school would have received if a reduction were not made under this section. The denominator of the fraction is the total amount that would be distributed as teacher appreciation grants to all schools if a reduction were not made under this section.

(2) If the total amount to be distributed as teacher appreciation grants for a particular state fiscal year is less than the amount appropriated by the general assembly for teacher appreciation grants for that state fiscal year, the total amount to be distributed as teacher appreciation grants to schools for that particular state fiscal year shall be proportionately increased so that the total amount to be distributed equals the amount of the appropriation for that particular state fiscal year.

(f) The annual teacher appreciation grant to which a school is entitled for a state fiscal year shall be distributed to the school before December 5 of that state fiscal year.

(g) The following apply to a school's policy under subsection (c) concerning the distribution of teacher appreciation grants:

(1) The governing body shall differentiate between a teacher rated as a highly effective teacher and a teacher rated as an effective teacher. The policy must provide that the amount of a stipend awarded to a teacher rated as a highly effective teacher must be at least twenty-five percent (25%) more than the amount of a stipend awarded to a teacher rated as an effective teacher.

(2) The governing body of a school may differentiate between school buildings.

(3) A stipend to an individual teacher in a particular year is not subject to collective bargaining, but is discussable, and is in addition to the minimum salary or increases in salary set under IC 20-28-9-1.5. The governing body may provide that an amount not exceeding fifty percent (50%) of the amount of a stipend to an individual teacher in a particular state fiscal year becomes a permanent part of and increases the base salary of the teacher receiving the stipend for school years beginning after the state fiscal year in which the stipend is received. The addition to base salary is not subject to collective bargaining, but is discussable.

(h) A teacher appreciation grant received by a school shall be allocated among and used only to pay cash stipends to all licensed teachers employed in the classroom who are rated as effective or as highly effective and employed by the school as of December 1. A school may allocate up to twenty percent (20%) of the grant received by the school to provide a supplemental award to teachers with less than five (5) years of service who are rated as effective or as highly effective. **A school may allocate up to ten percent (10%) of the grant received by the school to provide a supplemental award to teachers who serve as mentors to teachers who have less than two (2) years of service.** The supplemental ~~award is~~ **awards are** in addition to the award made from the part of the grant that is allocated to all eligible teachers.

(i) The lead school corporation or interlocal cooperative administering a cooperative or other special education program or administering a career and technical education program, including programs managed under IC 20-26-10, IC 20-35-5, IC 20-37, or IC 36-1-7, shall award teacher appreciation grant stipends to and carry out the other responsibilities of an employing school corporation under this section for the teachers in the special education program or career and technical education program.

(j) A school shall distribute all stipends from a teacher appreciation grant to individual teachers within twenty (20) business days of the date the department distributes the teacher appreciation grant to the school. Any part of the teacher appreciation grant not distributed as stipends to teachers before February

1 must be returned to the department on the earlier of the date set by the department or June 30 of that state
2 fiscal year.

3 (k) The department, after review by the budget committee, may waive the December 5 deadline under
4 subsection (f) to distribute an annual teacher appreciation grant to the school under this section for that
5 state fiscal year and approve an extension of that deadline to a later date within that state fiscal year, if
6 the department determines that a waiver and extension of the deadline are in the public interest.

7 (l) The state board may adopt rules under IC 4-22-2, including emergency rules in the manner provided
8 in IC 4-22-2-37.1, as necessary to implement this section.

9 (m) This section expires June 30, ~~2023~~ **2025**.

10 **SECTION 166. IC 20-43-10-4 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO**
11 **READ AS FOLLOWS [EFFECTIVE JUNE 29, 2023]: Sec. 4. (a) In addition to the amount a school**
12 **corporation is entitled to receive in base student funding, each school corporation is entitled to**
13 **receive a grant for a non-English speaking program for students who have a primary language**
14 **other than English and limited English proficiency as determined under this section.**

15 (b) Subject to subsection (c), for state fiscal years beginning after June 30, 2023, the grant
16 amount is determined under the last STEP of the following formula:

17 **STEP ONE: Determine the number of students:**

18 (A) who score at level one (1) or level two (2) on the WIDA Consortium ACCESS
19 assessment; or

20 (B) who are English language learners with severe special needs that require a different
21 assessment than the assessment described in clause (A) to assess English proficiency.

22 **STEP TWO: Multiply the STEP ONE result by five hundred fifty dollars (\$550).**

23 **STEP THREE: Determine the number of students:**

24 (A) who score at level three (3) or level four (4) on the WIDA Consortium ACCESS
25 assessment; or

26 (B) who score at level five (5) or higher on the Tier A form of the WIDA Consortium
27 ACCESS assessment.

28 **STEP FOUR: Multiply the STEP THREE result by three hundred eighty-four dollars (\$384).**

29 **STEP FIVE: Determine the sum of the STEP TWO amount and the STEP FOUR amount.**

30 (c) For purposes of calculating the grant amount under this section for Gary Middle College
31 charter schools, only students who are less than twenty-three (23) years of age may be counted in
32 the formula under subsection (c).

33 **SECTION 167. IC 20-43-10.5 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO**
34 **READ AS FOLLOWS [EFFECTIVE JUNE 29, 2023]:**

35 **Chapter 10.5. Academic Performance Grants**

36 **Sec. 1. In addition to the amount a school corporation is entitled to receive in base student**
37 **funding, each school corporation is eligible to receive an academic performance grant. The amount**
38 **of a school corporation's grant is equal to the sum of:**

39 (1) the amount determined under section 2 of this chapter; plus

40 (2) the largest of the following amounts:

41 (A) The amount determined under section 3(a) of this chapter for the school corporation.

42 (B) The amount determined under section 4(a)(1) of this chapter for the school corporation.

43 (C) The amount determined under section 4(a)(2) of this chapter for the school corporation.

44 (D) The amount determined under section 4(a)(3) of this chapter for the school corporation.

45 **Sec. 2. Subject to section 1 of this chapter, a school corporation's early graduation award for a**
46 **state fiscal year is the amount determined using the following formula:**

47 **STEP ONE: Determine the number of students who met the following conditions during the**

1 student's expected graduation year (as defined in IC 20-26-13-4) for the school year ending in
2 the previous state fiscal year:

3 (A) The student was enrolled in the school corporation on the day in September fixed by the
4 state board for the fall count of students under IC 20-43-4-3.

5 (B) The student successfully completed Indiana high school graduation requirements before
6 the day in February fixed by the state board for the spring count of students under
7 IC 20-43-4-3.

8 (C) The student was not enrolled in the school corporation on the day in February fixed by
9 the state board for the spring count of students under IC 20-43-4-3.

10 STEP TWO: Multiply the STEP ONE result by three thousand five hundred dollars (\$3,500).

11 Sec. 3. (a) Subject to section 1 of this chapter, a school corporation's honors designation award
12 for a state fiscal year is the amount determined using the following formula:

13 STEP ONE: Determine the number of the school corporation's eligible pupils who:

14 (A) successfully completed an Indiana diploma with a Core 40 with academic honors
15 designation program; and

16 (B) were receiving Supplemental Nutrition Assistance Program (SNAP) benefits,
17 Temporary Assistance for Needy Families (TANF) benefits, or foster care services;
18 in the school year ending in the previous state fiscal year.

19 STEP TWO: Determine the result of:

20 (A) the number of the school corporation's eligible pupils who:

21 (i) successfully completed an Indiana diploma with a Core 40 with technical honors
22 designation program; and

23 (ii) were receiving Supplemental Nutrition Assistance Program (SNAP) benefits,
24 Temporary Assistance for Needy Families (TANF) benefits, or foster care services;
25 in the school year ending in the previous state fiscal year; minus

26 (B) the number of eligible pupils who would otherwise be double counted under both clause
27 (A) and STEP ONE.

28 STEP THREE: Determine the sum of the number of eligible students determined under STEP
29 ONE and the number of eligible students determined under STEP TWO.

30 STEP FOUR: Multiply the STEP THREE amount by one thousand five hundred dollars
31 (\$1,500).

32 STEP FIVE: Determine the result of:

33 (A) the number of the school corporation's eligible pupils who successfully completed an
34 Indiana diploma with a Core 40 with academic honors designation program in the school
35 year ending in the previous state fiscal year; minus

36 (B) the STEP ONE amount.

37 STEP SIX: Determine the result of:

38 (A) the number of the school corporation's eligible pupils who successfully completed an
39 Indiana diploma with a Core 40 with technical honors designation program in the school
40 year ending in the previous state fiscal year; minus

41 (B) the number of the school corporation's eligible pupils who are counted under both
42 clause (A) and STEP FIVE (A).

43 STEP SEVEN: Determine the result of the STEP SIX amount minus the STEP TWO amount.

44 STEP EIGHT: Determine the result of:

45 (A) the STEP FIVE amount; plus

46 (B) the STEP SEVEN amount.

47 STEP NINE: Determine the result of:

1 (A) the STEP EIGHT amount; multiplied by
 2 (B) one thousand one hundred dollars (\$1,100).
 3 STEP TEN: Determine the sum of:
 4 (A) the STEP FOUR amount; plus
 5 (B) the STEP NINE amount.
 6 (b) An amount received by a school corporation as an honors designation award may be used
 7 only for:
 8 (1) any:
 9 (A) staff training;
 10 (B) program development;
 11 (C) equipment and supply expenditures; or
 12 (D) other expenses;
 13 directly related to the school corporation's honors designation program; and
 14 (2) the school corporation's program for high ability students.
 15 (c) A governing body that does not comply with this section for a school year is not eligible to
 16 receive an honors designation award for the following school year.
 17 Sec. 4. (a) To determine a school corporation's academic performance grant under this chapter
 18 for a state fiscal year, the department, in consultation with the commission for higher education,
 19 shall determine the following:
 20 (1) For each school corporation, determine:
 21 (A) for each successful completion of a dual credit or dual enrollment course by a student
 22 who was enrolled in the school corporation in the state fiscal year before the immediately
 23 preceding state fiscal year, the number of credit hours completed; multiplied by
 24 (B) forty dollars (\$40) per credit hour.
 25 However, the amount determined under this subdivision may not exceed one thousand two
 26 hundred dollars (\$1,200).
 27 (2) For each school corporation, determine:
 28 (A) the number of students who were enrolled in the school corporation in the state fiscal
 29 year before the immediately preceding state fiscal year and successfully completed Indiana
 30 College Core 30 (IC 21-42-3); multiplied by
 31 (B) two thousand dollars (\$2,000).
 32 (3) For each school corporation, determine:
 33 (A) the number of students who were enrolled in the school corporation in the state fiscal
 34 year before the immediately preceding state fiscal year and successfully completed
 35 requirements for an associate degree, including those earned through transfer as a junior
 36 pathways; multiplied by
 37 (B) three thousand dollars (\$3,000).
 38 (b) To be eligible to be counted under subsection (a)(1), a credit completed must be accepted as
 39 part of the Indiana core transfer library under IC 21-42-5-1.
 40 SECTION 168. IC 20-43-13-4, AS AMENDED BY P.L.165-2021, SECTION 168, IS AMENDED TO
 41 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2023]: Sec. 4. (a) Except as provided in subsections (c)
 42 and (d), the complexity index is the percentage of the school corporation's students who were receiving
 43 Supplemental Nutrition Assistance Program (SNAP) benefits, Temporary Assistance for Needy Families
 44 (TANF) benefits, or foster care services as of October 1 in the school year ending in the later of:
 45 (1) ~~2021~~, 2023; or
 46 (2) the first year of operation of the school corporation.
 47 (b) For a conversion charter school, the percentage determined under this section is the percentage of

1 the sponsor school corporation.

2 (c) Except as provided in subsection (d), the complexity index for a school corporation that has entered
3 into an agreement with one (1) or more charter schools to participate as an innovation network charter
4 school under IC 20-25.7-5 for a state fiscal year is equal to the result using the following formula:

5 STEP ONE: Determine:

6 (A) the school corporation's enrollment; minus

7 (B) the enrollment of each participating innovation network charter school.

8 STEP TWO: Determine the number of students in the school corporation who were receiving
9 Supplemental Nutrition Assistance Program (SNAP) benefits, Temporary Assistance for Needy
10 Families (TANF) benefits, or foster care services as of October 1 in the school year ending in ~~2021~~,
11 **2023**, not including students enrolled in each participating innovation network charter school.

12 STEP THREE: Divide the result of STEP TWO by the result of STEP ONE.

13 STEP FOUR: Determine the enrollment of each participating innovation network charter school.

14 STEP FIVE: Determine the number of students in each participating innovation network charter
15 school who were receiving Supplemental Nutrition Assistance Program (SNAP) benefits, Temporary
16 Assistance for Needy Families (TANF) benefits, or foster care services as of October 1 in the school
17 year ending in the later of:

18 (A) ~~2021~~; **2023**; or

19 (B) the first year of operation of the participating innovation network charter school.

20 STEP SIX: Divide the result of STEP FIVE by the result of STEP FOUR.

21 STEP SEVEN: For each participating innovation network charter school, determine the greater of:

22 (A) the result of STEP THREE; or

23 (B) the result of STEP SIX.

24 STEP EIGHT: For each participating innovation network charter school, multiply the result of STEP
25 SEVEN by the result of STEP FOUR.

26 STEP NINE: Determine the sum of:

27 (A) the result of STEP TWO; plus

28 (B) the results of STEP EIGHT, for each participating innovation network charter school.

29 STEP TEN: Determine the sum of:

30 (A) the result of STEP ONE; plus

31 (B) the results of STEP FOUR for each participating innovation network charter school.

32 STEP ELEVEN: Divide the STEP NINE result by the STEP TEN result.

33 (d) If the complexity index of a participating innovation network charter school that was established
34 before January 1, 2016, is, for the current school year, greater than the complexity index for the school
35 corporation with which the innovation network charter school has contracted, the complexity index of the
36 participating innovation network charter school is determined as described in IC 20-25.7-5-2(e).

37 SECTION 169. IC 20-46-8-1, AS AMENDED BY P.L.104-2022, SECTION 129, IS AMENDED TO
38 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 1. (a) A school corporation may impose an
39 annual property tax levy for its operations fund.

40 (b) For property taxes first due and payable in 2019, the maximum permissible property tax levy a
41 school corporation may impose for its operations fund (IC 20-40-18) is the following:

42 STEP ONE: Determine the sum of the following:

43 (A) The 2018 maximum permissible transportation levy determined under IC 20-46-4 (repealed
44 January 1, 2019).

45 (B) The 2018 maximum permissible school bus replacement levy determined under IC 20-46-5
46 (repealed January 1, 2019).

47 (C) The 2018 amount that would be raised from a capital projects fund tax rate equal to the sum

1 of:

2 (i) the maximum capital projects fund rate that the school corporation was authorized to impose

3 for 2018 under IC 20-46-6 (repealed January 1, 2019), after any adjustment under

4 IC 6-1.1-18-12 (but excluding any rate imposed for qualified utility and insurance costs); plus

5 (ii) the capital projects fund rate imposed for qualified utility and insurance costs in 2018.

6 (D) For school corporations described in IC 36-10-13-7, the 2018 levy as provided in section 6

7 of this chapter (repealed January 1, 2019) to provide funding for an art association.

8 (E) For a school corporation in a county having a population of more than two hundred fifty

9 thousand (250,000) and less than three hundred thousand (300,000), the 2018 levy as provided

10 in section 7 of this chapter (repealed January 1, 2019) to provide funding for a historical society.

11 (F) For a school corporation described in IC 36-10-14-1, the 2018 levy as provided in section 8

12 of this chapter (repealed January 1, 2019) to provide funding for a public playground.

13 STEP TWO: Determine the product of:

14 (A) The amount determined in STEP ONE, after eliminating the effects of temporary excessive

15 levy appeals and any other temporary adjustments made to each of these levies for 2018

16 (regardless of whether the school corporation imposed the entire amount of that maximum

17 permissible levy for the previous year); multiplied by

18 (B) the maximum levy growth quotient determined under IC 6-1.1-18.5-2.

19 STEP THREE: Determine the result of the following:

20 (A) Determine the sum of:

21 (i) the amount determined in STEP TWO; plus

22 (ii) the amount granted due to an appeal to increase the levy for transportation for 2019.

23 (B) Make the school bus replacement adjustment for 2019.

24 (c) After 2019, the maximum permissible property tax levy a school corporation may impose for its

25 operations fund for a particular year is the following:

26 STEP ONE: Determine the product of:

27 (A) the maximum permissible property tax levy for the school corporation's operations fund for

28 the previous year **(after application of any tax rate limit that may apply for the school**

29 **corporation in each previous year under IC 20-20-47-3), and** after eliminating the effects of

30 temporary excessive levy appeals and any other temporary adjustments made to the levy for the

31 previous year (regardless of whether the school corporation imposed the entire amount of the

32 maximum permissible levy for the previous year); multiplied by

33 (B) the maximum levy growth quotient determined under IC 6-1.1-18.5-2.

34 STEP TWO: Determine the result of the following:

35 (A) Determine the sum of:

36 (i) the amount determined in STEP ONE; plus

37 (ii) the amount granted due to an appeal to increase the maximum permissible operations fund

38 levy for the year under section 3 of this chapter for transportation.

39 (B) Make the school bus replacement adjustment permitted by section 3 of this chapter.

40 SECTION 170. IC 20-51-1-4.3, AS AMENDED BY P.L.165-2021, SECTION 171, IS AMENDED

41 TO READ AS FOLLOWS [EFFECTIVE JUNE 29, 2023]: Sec. 4.3. "Eligible choice scholarship student"

42 refers to an individual who:

43 (1) has legal settlement in Indiana;

44 (2) is at least five (5) years of age and less than twenty-two (22) years of age on the date in the

45 school year specified in IC 20-33-2-7; **and**

46 (3) is a member of a household with an annual income of not more than ~~three hundred percent~~

47 ~~(300%)~~ **four hundred percent (400%)** of the amount required for the individual to qualify for the

1 federal free or reduced price lunch program. and

2 (4) meets at least one (1) of the following conditions:

3 (A) The individual is a student with a disability who requires special education and for whom an
4 individualized education program has been developed under IC 20-35 or a service plan developed
5 under 511 IAC 7-34.

6 (B) The individual is an individual who, because of the school corporation's residency
7 requirement, would be required to attend a specific public school within a school corporation that
8 has been placed in the lowest category or designation of school improvement under IC 20-31-8-4
9 (has been assigned an "F" grade). An individual to whom this clause applies is not required to
10 attend the public school before becoming eligible for a choice scholarship, and may not be
11 required to return to the public school if the public school is placed in a higher category or
12 designation under IC 20-31-8-4.

13 (C) The individual was enrolled in kindergarten through grade 12, in a public school, including
14 a charter school, in Indiana for at least two (2) semesters immediately preceding the first semester
15 for which the individual receives a choice scholarship under IC 20-51-4.

16 (D) The individual or a sibling of the individual who, either received before July 1, 2013, a
17 scholarship from a scholarship granting organization under IC 20-51-3 or a choice scholarship
18 under IC 20-51-4 in a preceding school year, including a school year that does not immediately
19 precede a school year in which the individual receives a scholarship from a scholarship granting
20 organization under IC 20-51-3 or a choice scholarship under IC 20-51-4; or receives for the first
21 time after June 30, 2013, a scholarship of at least five hundred dollars (\$500) from a scholarship
22 granting organization under IC 20-51-3 or a choice scholarship under IC 20-51-4 in a preceding
23 school year, including a school year that does not immediately precede a school year in which
24 the individual receives a scholarship from a scholarship granting organization under IC 20-51-3
25 or a choice scholarship under IC 20-51-4.

26 (E) Subject to IC 20-51-4-2.7, the individual received an early education grant under
27 IC 12-17.2-7.2; used the grant to attend a prekindergarten program at an eligible school; and
28 continues to attend the eligible school at which the individual attended a prekindergarten
29 program as described in this clause.

30 (F) The individual is in foster care.

31 SECTION 171. IC 20-51-1-5, AS AMENDED BY P.L.165-2021, SECTION 172, IS AMENDED TO
32 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2023]: Sec. 5. "Eligible student" refers to an individual
33 who:

34 (1) has legal settlement in Indiana;

35 (2) is at least five (5) years of age and less than twenty-two (22) years of age on the date in the
36 school year specified in IC 20-33-2-7;

37 (3) either has been or is currently enrolled in a participating school; and

38 (4) is a member of a household with an annual income of not more than ~~three hundred percent~~
39 ~~(300%)~~ **four hundred percent (400%)** of the amount required for the individual to qualify for the
40 federal free or reduced price lunch program.

41 SECTION 172. IC 20-51-4-2.7 IS REPEALED [EFFECTIVE JUNE 29, 2023]. Sec. 2.7: An eligible
42 choice scholarship student described in IC 20-51-1-4.3(4)(E) may only use a choice scholarship awarded
43 to the eligible choice scholarship student under this chapter to attend an eligible school at which the
44 individual used an early education grant under IC 12-17.2-7.2 to attend a prekindergarten program unless
45 the eligible choice scholarship student otherwise qualifies for a choice scholarship under
46 IC 20-51-1-4.3(4)(A) through IC 20-51-1-4.3(4)(D) or IC 20-51-1-4.3(4)(F) and this chapter.

47 SECTION 173. IC 20-51-4-4, AS AMENDED BY P.L.165-2021, SECTION 177, IS AMENDED TO

1 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2023]: Sec. 4. (a) The amount an eligible choice
2 scholarship student is entitled to receive under this chapter for a school year is equal to the following:

3 (1) The lesser of the following:

4 (A) The sum of the tuition or transfer tuition and fees required for enrollment or attendance of
5 the eligible choice scholarship student at the eligible school selected by the eligible choice
6 scholarship student for a school year that the eligible choice scholarship student (or the parent
7 of the eligible choice scholarship student) would otherwise be obligated to pay to the eligible
8 school.

9 (B) For the state fiscal year beginning July 1, 2021, and each state fiscal year thereafter, an
10 amount equal to ninety percent (90%) of the ~~state tuition support~~ **state student funding** amount
11 determined under section 5 of this chapter.

12 (2) In addition to the amount described in subdivision (1), if the eligible choice scholarship student
13 has been identified as eligible for special education services under IC 20-35 and the eligible school
14 provides the necessary special education or related services to the eligible choice scholarship
15 student, any amount that a school corporation would receive under IC 20-43-7 for the eligible choice
16 scholarship student if the eligible choice scholarship student attended the school corporation.
17 However, if an eligible choice scholarship student changes schools during the school year after the
18 December 1 count under IC 20-43-7-1 of eligible pupils enrolled in special education programs and
19 the eligible choice scholarship student enrolls in a different eligible school, any choice scholarship
20 amounts paid to the eligible choice scholarship student for the remainder of the school year after the
21 eligible choice scholarship student enrolls in the different eligible school shall not include amounts
22 that a school corporation would receive under IC 20-43-7 for the eligible choice scholarship student
23 if the eligible choice scholarship student attended the school corporation.

24 (b) The amount an eligible choice scholarship student is entitled to receive under this chapter if the
25 eligible student applies for the choice scholarship under section 7(e) of this chapter shall be reduced on
26 a prorated basis in the manner prescribed in section 6 of this chapter.

27 SECTION 174. IC 20-51-4-5, AS AMENDED BY P.L.165-2021, SECTION 178, IS AMENDED TO
28 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2023]: Sec. 5. The ~~state tuition support~~ **state student**
29 **funding** amount to be used in section 4(a)(1)(B) of this chapter for an eligible choice scholarship student
30 is the amount determined under the last STEP of the following formula:

31 STEP ONE: Determine the school corporation in which the eligible choice scholarship student has
32 legal settlement.

33 STEP TWO: Determine the amount of ~~state tuition support~~ **state student funding** that the school
34 corporation identified under STEP ONE is eligible to receive under IC 20-43 for the state fiscal year
35 in which the current school year begins, including the ~~basic tuition support~~ **base student funding**
36 amount made under IC 20-43-6 and ~~grants made under IC 20-43-10-2~~. **the amount determined**
37 **under IC 20-43-10.5-3**. However, the amount does not include amounts provided for special
38 education grants under IC 20-43-7, ~~and~~ career and technical education grants under IC 20-43-8,
39 **early literacy achievement grants under IC 20-43-8.5, non-English speaking program grants**
40 **under IC 20-43-10, amounts determined under IC 20-43-10.5-2 or IC 20-43-10.5-4, or a**
41 **distribution under IC 20-20-47.**

42 STEP THREE: Determine the result of:

43 (A) the STEP TWO amount; divided by

44 (B) the current ADM (as defined in IC 20-43-1-10) for the school corporation identified under
45 STEP ONE for the state fiscal year used in STEP TWO.

46 SECTION 175. IC 20-51.4-3-7, AS AMENDED BY P.L.132-2022, SECTION 3, IS AMENDED TO
47 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7. ~~(a)~~ For each school year, the treasurer

1 of state shall determine, based on the amount of funds available for the program, the number of grants that
2 the treasurer of state will award under the program. The number of applications approved and the number
3 of grants awarded under this article by the treasurer of state for the school year may not exceed the
4 number determined by the treasurer of state under this section.

5 (b) ~~The treasurer of state may deduct the following amounts from the funds made available for the~~
6 ~~program to cover costs of managing accounts and administering the program:~~

7 (1) ~~For the first year of the program, not more than ten percent (10%) of the funds made available~~
8 ~~to cover the costs described in this subsection.~~

9 (2) ~~For each year thereafter, not more than five percent (5%) of the funds made available to cover~~
10 ~~the costs described in this subsection.~~

11 ~~Any amount deducted under this subsection shall be deposited in the Indiana education scholarship~~
12 ~~account administration fund established by IC 20-51.4-4-3.5.~~

13 SECTION 176. IC 20-51.4-4-3, AS AMENDED BY P.L.132-2022, SECTION 6, IS AMENDED TO
14 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) The Indiana education scholarship
15 account program fund is established for the purpose of providing grants to eligible students under the
16 program. Money appropriated to the fund during the state fiscal year beginning July 1, 2021, and ending
17 June 30, 2022, may only be used for the administrative costs to establish the program. However, money
18 appropriated to the fund during the state fiscal year beginning July 1, 2022, and ending June 30, 2023,
19 may be used to provide grants under this chapter in the manner prescribed in section 2 of this chapter.

20 (b) The treasurer of state shall administer the fund.

21 (c) The fund consists of the following:

22 (1) Appropriations by the general assembly.

23 (2) Interest deposited in the fund under subsection (d).

24 (3) ~~Donations, gifts, and money received from any other source, including transfers from other funds~~
25 ~~or accounts.~~

26 (4) ~~Amounts transferred to the fund from the Indiana education scholarship account administration~~
27 ~~fund under section 3.5(e) of this chapter.~~

28 (d) The treasurer of state shall invest money in the fund not currently needed to meet the obligations
29 of the fund in the same manner as other public money may be invested. Interest that accrues from these
30 investments shall be deposited in the fund.

31 (e) Money in the fund at the end of a state fiscal year reverts to the state general fund.

32 SECTION 177. IC 20-51.4-4-3.5, AS ADDED BY P.L.132-2022, SECTION 7, IS AMENDED TO
33 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3.5. (a) The Indiana education scholarship
34 account administration fund is established for the purpose of accepting money for the Indiana education
35 scholarship account program to support administration of the program.

36 (b) The treasurer of state shall administer the fund.

37 (c) The fund consists of the following:

38 (1) ~~Administration fees deposited in the fund under IC 20-51.4-3-7(b).~~ **Appropriations by the**
39 **general assembly.**

40 (2) ~~Donations, gifts, and money received from any other source, including transfers from other funds~~
41 ~~or accounts.~~

42 (3) ~~(2)~~ Interest deposited in the fund under subsection (d).

43 (d) The treasurer of state shall invest money in the fund not currently needed to meet the obligations
44 of the fund in the same manner as other public money may be invested. Interest that accrues from these
45 investments shall be deposited in the fund.

46 (e) ~~The treasurer of state may transfer any funds held in the fund to the Indiana education scholarship~~
47 ~~account program fund established by section 3 of this chapter at any time for the purpose of that fund.~~

1 (e) Money in the fund at the end of a state fiscal year reverts to the state general fund.

2 SECTION 178. IC 20-51.4-4-3.6 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO
3 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3.6. (a) The Indiana education
4 scholarship account donation fund is established for the purpose of accepting donations for the
5 Indiana education scholarship account program to support administration of the program.

6 (b) The treasurer of state shall administer the fund.

7 (c) The fund consists of the following:

8 (1) Donations, gifts, and money received from any other source, including transfers from other
9 funds or accounts.

10 (2) Interest deposited in the fund under subsection (d).

11 (d) The treasurer of state shall invest money in the fund not currently needed to meet the
12 obligations of the fund in the same manner as other public money may be invested. Interest that
13 accrues from these investments shall be deposited in the fund.

14 (e) The treasurer of state may transfer any funds held in the fund to the Indiana education
15 scholarship account program fund established by section 3 of this chapter at any time for the
16 purpose of that fund.

17 (f) Money in the fund is continuously appropriated for purposes of the fund.

18 (g) Money in the fund at the end of a state fiscal year does not revert to the state general fund
19 but remains in the fund for the purposes of the fund.

20 SECTION 179. IC 20-51.4-4-4, AS ADDED BY P.L.165-2021, SECTION 180, IS AMENDED TO
21 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2023]: Sec. 4. (a) Subject to sections 5 and 10 of this
22 chapter, the annual grant amount under section 2 of this chapter for an eligible student equals, subject to
23 subsection (b), ninety percent (90%) of the amount determined in the last STEP of the following formula:

24 STEP ONE: Determine the school corporation in which the eligible student has legal settlement.

25 STEP TWO: Determine the amount of ~~state tuition support~~ **state student funding** that the school
26 corporation identified under STEP ONE is eligible to receive under IC 20-43-6 for the state fiscal
27 year in which the immediately preceding school year begins. The amount does not include amounts
28 provided for special education grants under IC 20-43-7, career and technical education grants under
29 IC 20-43-8, **early literacy achievement grants under IC 20-43-8.5**, or grants under IC 20-43-10,
30 **an academic performance grant under IC 20-43-10.5, or a distribution under IC 20-20-47.**

31 STEP THREE: Determine the result of:

32 (A) the STEP TWO amount; divided by

33 (B) the current ADM (as defined in IC 20-43-1-10) for the school corporation identified under

34 STEP ONE for the state fiscal year used in STEP TWO.

35 (b) An eligible student may choose to receive special education services from the school corporation
36 required to provide the special education services to the eligible student under 511 IAC 7-34-1. However,
37 if an eligible student described in subsection (a) chooses not to receive special education or related
38 services from a school corporation required to provide the services to the eligible student under 511
39 IAC 7-34-1, the **ESA** annual grant amount for the eligible student shall, in addition to the amount
40 described in subsection (a), include the amount the school corporation would receive under IC 20-43-7
41 for the eligible student if the eligible student attended the school corporation.

42 (c) The **ESA** annual grant amounts provided in subsection (a) shall be rounded as provided in
43 IC 20-43-3-1(4).

44 SECTION 180. IC 21-18-16-7 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO
45 READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. (a) **The outcomes based formula fund is**
46 **established to incentivize performance by state educational institutions through the outcomes based**
47 **funding formula created under this chapter.**

- 1 (b) The fund consists of appropriations by the general assembly.
2 (c) The budget agency administers the fund in coordination with the commission.
3 (d) Money in the fund at the end of the biennium in which the money was appropriated reverts
4 to the state general fund.

5 SECTION 181. IC 21-18-16-8 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO
6 READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: **Sec. 8. (a) Each year, the commission shall**
7 **request that the budget agency distribute to each state educational institution an amount from the**
8 **outcomes based formula fund established by section 7 of this chapter based on the state educational**
9 **institution's performance according to the outcomes based funding formula created under this**
10 **chapter.**

11 (b) After receiving a request under subsection (a), the budget agency may distribute money to
12 each state educational institution in the amounts identified by the commission.

13 SECTION 182. IC 22-11-14-12, AS AMENDED BY P.L.170-2022, SECTION 35, IS AMENDED TO
14 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 12. (a) A user fee, known as the public safety**
15 **fee, is imposed on retail transactions made in Indiana of fireworks, in accordance with section 13 of this**
16 **chapter.**

17 (b) A person who acquires fireworks in a retail transaction is liable for the public safety fee on the
18 transaction and, except as otherwise provided in this chapter, shall pay the public safety fee to the retailer
19 as a separate added amount to the consideration in the transaction. The retailer shall collect the public
20 safety fee as an agent for the state.

21 (c) The public safety fee shall be deposited in the state general fund. The auditor of state shall annually
22 transfer the money received from the public safety fee as follows:

23 (1) **The first** two million dollars (\$2,000,000) **received shall be deposited in the regional public**
24 **safety training fund established by IC 10-15-3-12. remain in the state general fund.**

25 (2) Any additional money received shall be ~~deposited~~ **divided** evenly between the state disaster
26 relief fund established by IC 10-14-4-5 and the ~~regional public safety training fund described in~~
27 ~~subdivision (1):~~ **state general fund.**

28 (d) The department of state revenue shall adopt rules under IC 4-22-2 necessary for the collection of
29 the public safety fee money from retailers as described in subsections (b) and (c).

30 SECTION 183. IC 22-14-6 IS REPEALED [EFFECTIVE JULY 1, 2023]. (Fire Training Infrastructure
31 Fund).

32 SECTION 184. IC 31-40-5-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO
33 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 0.1. As used in this chapter, "commission"**
34 **means the commission on improving the status of children in Indiana established by IC 2-5-36-3.**

35 SECTION 185. IC 31-40-5-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO
36 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 0.3. As used in this chapter, "fund" refers**
37 **to the juvenile diversion and community alternatives grant program fund established by section 6**
38 **of this chapter.**

39 SECTION 186. IC 31-40-5-0.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO
40 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 0.5. As used in this chapter, "office" means**
41 **the Indiana office of court services established by the supreme court.**

42 SECTION 187. IC 31-40-5-0.7 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO
43 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 0.7. As used in this chapter, "oversight**
44 **committee" means the statewide juvenile justice oversight body established under IC 2-5-36-9.3(a).**

45 SECTION 188. IC 31-40-5-1.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO
46 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 1.2. As used in this chapter, "workgroup"**
47 **refers to the grant process workgroup created by the oversight committee.**

1 SECTION 189. IC 31-40-5-3, AS ADDED BY P.L.101-2022, SECTION 31, IS AMENDED TO
2 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 3. (a) The purpose of the juvenile diversion
3 grant program is as follows:

- 4 (1) Prevent further involvement of the child in the formal legal system.
- 5 (2) Provide eligible children with alternatives to adjudication that require the least amount of
- 6 supervision and conditions necessary consistent with the protection of the community and the child's
- 7 risk of reoffending, as determined by a risk screening tool.
- 8 (3) Emphasize the use of restorative justice practices.
- 9 (4) Reduce recidivism and improve positive outcomes for a child through the provision of research
- 10 based services, if warranted, that address the child's needs.

11 (b) The purpose of the juvenile community alternatives grant program is as follows:

- 12 (1) Provide cost effective, research based alternatives in lieu of the use of secure detention,
- 13 out-of-home placement, and department of correction facilities in the community.
- 14 (2) Reduce the use of secure confinement and out-of-home placement.
- 15 (3) Reduce recidivism and improve positive outcomes for children.

16 **(c) The Indiana criminal justice institute shall adopt a funding formula based on county**
17 **population and performance measures that apply to grantees under the program taking into**
18 **consideration the plan submitted to the commission by the oversight committee under**
19 **IC 2-5-36-9.3(b).**

20 SECTION 190. IC 31-40-5-4, AS ADDED BY P.L.101-2022, SECTION 31, IS AMENDED TO
21 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 4. (a) The Indiana criminal justice institute (as
22 described in IC 5-2-6) may use available funds to strengthen the agency's grant management capacity to:

- 23 (1) serve as an efficient pass through to counties;
- 24 (2) provide quality assurance and technical assistance to counties; and
- 25 (3) support and coordinate data collection.

26 (b) The Indiana criminal justice institute shall prepare an annual report that details the performance
27 measures collected and reported under IC 2-5-36-9.3(b)(4), including an analysis of the performance
28 measures by race, ethnicity, gender, and other demographic factors. The report shall be provided to the
29 governor, the chief justice, ~~and~~ the legislative council, **the oversight committee, and the Indiana**
30 **criminal justice institute** before December 1 of each year. The report provided to the legislative council
31 must be in an electronic format under IC 5-14-6.

32 SECTION 191. IC 31-40-5-5, AS ADDED BY P.L.101-2022, SECTION 31, IS AMENDED TO
33 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 5. **(a)** A county participating in any program
34 described in this chapter is required to have its local or regional justice reinvestment advisory council (as
35 described in IC 33-38-9.5-4), or another local collaborative body that includes stakeholders across the
36 juvenile justice system, oversee each grant awarded to the county and engage in collaborative service
37 planning for the county.

38 **(b) The Indiana criminal justice institute shall coordinate with the workgroup and oversight**
39 **committee to develop a statewide solicitation process for applications for the grants from the fund**
40 **and shall conduct outreach activities to inform all potential applicants of the grant opportunities**
41 **available under this chapter.**

42 **(c) The Indiana criminal justice institute, in coordination with the workgroup, oversight**
43 **committee, commission, and office, shall conduct informational and educational sessions for**
44 **potential and actual applicants, including opportunities for questions and clarification.**

45 **(d) Subject to the Indiana criminal justice institute solicitation process developed under**
46 **subsection (b), the oversight committee, or a subgroup of the oversight committee, shall review**
47 **applications for grants under this chapter and make recommendations to the board of trustees of**

1 the Indiana criminal justice institute regarding funding decisions. The review of applications should
2 be done in consultation with a representative from the department of child services, the department
3 of correction, the division of mental health and addiction, the Indiana criminal justice institute, and
4 the office.

5 SECTION 192. IC 31-40-5-5.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO
6 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 5.5. The Indiana criminal justice institute**
7 **shall administer grants for:**

8 (1) the juvenile diversion grant program described in section 1(1) of this chapter; and

9 (2) the juvenile community alternatives grant program described in section 1(2) of this
10 chapter;

11 in consultation with the oversight committee and the workgroup, taking into consideration the
12 grant program report prepared and submitted to the commission by the oversight committee under
13 IC 2-5-36-9.3(b).

14 SECTION 193. IC 31-40-6-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO
15 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 0.1. As used in this chapter, "commission"**
16 **means the commission on improving the status of children in Indiana established by IC 2-5-36-3.**

17 SECTION 194. IC 31-40-6-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO
18 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 0.3. As used in this chapter, "fund" refers**
19 **to the juvenile behavioral health competitive grant pilot program fund established by section 5 of**
20 **this chapter.**

21 SECTION 195. IC 31-40-6-0.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO
22 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 0.5. As used in this chapter, "office" means**
23 **the Indiana office of court services established by the supreme court.**

24 SECTION 196. IC 31-40-6-0.7 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO
25 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 0.7. As used in this chapter, "oversight**
26 **committee" means the statewide juvenile justice oversight body established under IC 2-5-36-9.3(a).**

27 SECTION 197. IC 31-40-6-1.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO
28 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 1.2. As used in this chapter, "workgroup"**
29 **refers to the grant process workgroup created by the oversight committee.**

30 SECTION 198. IC 31-40-6-3, AS ADDED BY P.L.101-2022, SECTION 32, IS AMENDED TO
31 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 3. (a) The purpose of the juvenile behavioral**
32 **health competitive grant pilot program is to support jurisdictions, particularly in rural areas, to evaluate**
33 **a child's behavioral health needs and divert the child from formal court involvement and out-of-home**
34 **placement into community or school based mental health treatment.**

35 (b) Grant recipients shall use a validated mental health screening tool, and a full mental health
36 assessment tool, if necessary, and may use the funds to conduct the following activities:

37 (1) Partnering with law enforcement to implement a program to divert a child from formal court
38 proceedings.

39 (2) Creating crisis stabilization services and a mobile crisis unit.

40 (3) Providing comprehensive case management for a child or family in crisis.

41 (4) Identifying and strengthening community based intensive treatment and management services.

42 (5) Establishing telehealth services (as defined in IC 25-1-9.5-6) and programs.

43 (6) Supporting mental health evaluations, which include the use of telehealth services (as defined
44 in IC 25-1-9.5-6).

45 (c) **The Indiana criminal justice institute may consider those programs and activities identified**
46 **for possible funding in the plan submitted to the commission by the oversight committee under**
47 **IC 2-5-36-9.3(b), but may not rely exclusively on the plan in providing statewide funding under the**

1 program.

2 (d) The Indiana criminal justice institute shall adopt performance measures that apply to
3 grantees under the program, taking into consideration the plan submitted to the commission by the
4 oversight committee under IC 2-5-36-9.3(b).

5 SECTION 199. IC 31-40-6-4, AS ADDED BY P.L.101-2022, SECTION 32, IS AMENDED TO
6 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 4. (a) The local or regional justice
7 reinvestment advisory council (as described in IC 33-38-9.5-4), or another local collaborative body that
8 includes stakeholders across the juvenile justice system, shall:

9 (1) manage grant solicitation, with support for rural communities as a required funding priority; and

10 (2) determine how funding and programming could be used more effectively.

11 (b) The advisory council shall consider efficiency that may be achieved by implementing the
12 program on a regional basis.

13 (c) The Indiana criminal justice institute shall coordinate with the oversight committee,
14 workgroup, and office to develop a statewide solicitation process for applications for the grants
15 from the fund and shall conduct outreach activities to inform all potential applicants of the grant
16 opportunities available under this chapter.

17 (d) The Indiana criminal justice institute, in coordination with the commission, oversight
18 committee, workgroup, and office, shall conduct informational and educational sessions for
19 potential and actual applicants, including opportunities for questions and clarification.

20 (e) Subject to the Indiana criminal justice institute solicitation process developed under
21 subsection (c), the oversight committee, or a subgroup of the oversight committee, shall review
22 applications for grants under this chapter and make recommendations to the board of trustees of
23 the Indiana criminal justice institute regarding funding decisions. The review of applications should
24 be done in consultation with a representative from the department of child services, the department
25 of correction, the division of mental health and addiction, the Indiana criminal justice institute, the
26 office, and experienced practitioners in the mental and behavioral health profession.

27 SECTION 200. IC 31-40-6-4.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO
28 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 4.5. The Indiana criminal justice institute
29 shall administer grants for the juvenile behavioral health competitive grant pilot program in
30 consultation with the oversight committee and the workgroup, taking into consideration the grant
31 program report prepared and submitted to the commission by the oversight committee under
32 IC 2-5-36-9.3(b).

33 SECTION 201. IC 33-24-6-12, AS AMENDED BY P.L.161-2018, SECTION 65, IS AMENDED TO
34 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 12. (a) The court technology fund is
35 established to fund court technology. The office of judicial administration shall administer the fund. The
36 fund consists of the following:

37 ~~(1) Deposits made under IC 33-37-9-4.~~

38 ~~(2) Other~~ (1) Appropriations made by the general assembly.

39 ~~(3) (2)~~ (2) Grants and gifts designated for the fund or court technology.

40 (b) The treasurer of state shall invest the money in the fund not currently needed to meet the
41 obligations of the fund in the same manner as other public funds may be invested.

42 (c) Money in the fund at the end of a state fiscal year does not revert to the state general fund.

43 (d) The budget committee may release funds for court technology after the office of judicial
44 administration certifies in conjunction with the Indiana office of technology, that the court technology is
45 in compliance with the information sharing and exchange provisions of IC 33-24-6-3(a).

46 SECTION 202. IC 33-24-12-5, AS AMENDED BY P.L.161-2018, SECTION 68, IS AMENDED TO
47 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 5. (a) The civil legal aid fund is established

1 to provide additional revenue for legal services providers.

2 (b) The fund is administered by the office of judicial administration.

3 **(c) The expenses of administering the fund shall be paid from money in the fund.**

4 SECTION 203. IC 33-24-12-6, AS AMENDED BY P.L.161-2018, SECTION 69, IS AMENDED TO
5 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 6. (a) The office of judicial administration shall
6 annually determine the amount to be distributed from the fund to each county's legal services provider
7 under the following formula:

8 STEP ONE: Determine the number of civil cases filed in the county during the year as reported by
9 the most recent Indiana Judicial Report.

10 STEP TWO: Determine the number of civil cases filed in Indiana during the year as reported by the
11 most recent Indiana Judicial Report.

12 STEP THREE: Divide the amount determined in STEP ONE by the amount determined in STEP
13 TWO.

14 STEP FOUR: Multiply the quotient determined in STEP THREE by ~~the annual amount appropriated~~
15 ~~under section 7 of this chapter or by the annual amount of the appropriation from the state general~~
16 ~~fund as provided in the state budget act. whichever is greater.~~

17 Except as provided in subsection (b), the product determined in STEP FOUR is the amount to be
18 distributed to the legal services provider or providers having the county in its service area.

19 (b) In a county where there is more than one (1) legal services provider, the amount distributed from
20 the fund for that county shall be distributed among the legal services providers in direct proportion to the
21 number of legal services providers in that county.

22 (c) Distributions from the fund shall be made on January 1 and July 1 of each year. Money in the fund
23 is annually appropriated to carry out the purposes of the fund.

24 SECTION 204. IC 33-24-12-7 IS REPEALED [EFFECTIVE JULY 1, 2023]. ~~Sec. 7: There is~~
25 ~~appropriated on June 30 and December 31 of each year five hundred thousand dollars (\$500,000) from~~
26 ~~the state general fund for deposit into the fund.~~

27 SECTION 205. IC 33-24-13-7 IS REPEALED [EFFECTIVE JULY 1, 2023]. ~~Sec. 7: During every state~~
28 ~~fiscal year, there is appropriated from the state general fund to the supreme court six hundred twenty-five~~
29 ~~thousand dollars (\$625,000) to be used for the Indiana conference for legal education opportunity~~
30 ~~established by this chapter.~~

31 SECTION 206. IC 33-34-8-3, AS AMENDED BY P.L.174-2022, SECTION 60, IS AMENDED TO
32 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 3. (a) Payment for all costs made as a result
33 of proceedings in a small claims court shall be to the _____ Township of Marion County Small Claims
34 Court (with the name of the township inserted). The court shall issue a receipt for all money received on
35 a form numbered serially in duplicate.

36 (b) This subsection applies only to a low caseload court (as defined in section 5 of this chapter). All
37 township docket fees and late fees received by the court shall be paid to the township trustee at the close
38 of each month.

39 (c) This subsection does not apply to a low caseload court. This subsection applies to all other
40 township small claims courts in Marion County. One dollar and fifty cents (\$1.50) of the township docket
41 fee shall be paid to the township trustee of each low caseload court at the end of each month. The
42 remaining township docket fees and late fees received by the court shall be paid to the township trustee
43 at the close of each month.

44 (d) The court shall:

45 (1) semiannually distribute to the auditor of state:

46 (A) all automated record keeping fees (IC 33-37-5-21) received by the court for deposit in the
47 homeowner protection unit account established by IC 4-6-12-9 and the state user fee fund

1 established under IC 33-37-9;
 2 (B) all public defense administration fees collected by the court under IC 33-37-5-21.2 for
 3 deposit in the state general fund;
 4 (C) sixty percent (60%) of all court administration fees collected by the court under
 5 IC 33-37-5-27 for deposit in the state general fund;
 6 (D) all judicial insurance adjustment fees collected by the court under IC 33-37-5-25 for deposit
 7 in the state general fund;
 8 (E) seventy-five percent (75%) of all judicial salaries fees collected by the court under
 9 IC 33-37-5-26 for deposit in the state general fund; and
 10 (F) one hundred percent (100%) of the pro bono legal services fees collected before July 1, 2025,
 11 by the court under IC 33-37-5-31 **for deposit in the pro bono legal services fund established**
 12 **by IC 33-37-5-34; and**
 13 (2) distribute monthly to the county auditor all document storage fees received by the court.
 14 The remaining twenty-five percent (25%) of the judicial salaries fees described in subdivision (1)(E) shall
 15 be deposited monthly in the township general fund of the township in which the court is located. The
 16 county auditor shall deposit fees distributed under subdivision (2) into the clerk's record perpetuation fund
 17 under IC 33-37-5-2.
 18 (e) The court semiannually shall pay to the township trustee of the township in which the court is
 19 located the remaining forty percent (40%) of the court administration fees described under subsection
 20 (d)(1)(C) to fund the operations of the small claims court in the trustee's township.
 21 SECTION 207. IC 33-37-5-34 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO
 22 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 34. (a) The pro bono legal services fund is**
 23 **established. The auditor of state shall administer the fund.**
 24 **(b) The fund consists of distributions of pro bono legal services fees under:**
 25 **(1) IC 33-34-8-3(d)(1)(F);**
 26 **(2) IC 33-37-7-2(l); or**
 27 **(3) IC 33-37-7-8(i).**
 28 **(c) The auditor of state shall transfer semiannually the pro bono legal services fees in the fund**
 29 **to the Indiana Bar Foundation (or a successor entity) as the entity designated to organize and**
 30 **administer the interest on lawyers trust accounts (IOLTA) program under Rule 1.15 of the Rules**
 31 **of Professional Conduct of the Indiana supreme court. The Indiana Bar Foundation shall:**
 32 **(1) deposit in an appropriate account and otherwise manage the fees the Indiana Bar**
 33 **Foundation receives under this subsection in the same manner the Indiana Bar Foundation**
 34 **deposits and manages the net earnings the Indiana Bar Foundation receives from IOLTA**
 35 **accounts; and**
 36 **(2) use the fees the Indiana Bar Foundation receives under this subsection to assist or establish**
 37 **approved pro bono legal services programs.**
 38 **The handling and expenditure of the pro bono legal services fees received under this section by the**
 39 **Indiana Bar Foundation (or its successor entity) are subject to audit by the state board of accounts.**
 40 **(d) Money in the fund and any interest that accrues to the fund remain in the fund and do not**
 41 **revert to the state general fund.**
 42 **(e) Money in the fund is continuously appropriated to carry out the transfers required under**
 43 **subsection (c).**
 44 SECTION 208. IC 33-37-7-2, AS AMENDED BY P.L.174-2022, SECTION 65, IS AMENDED TO
 45 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 2. (a) The clerk of a circuit court shall**
 46 **distribute semiannually to the auditor of state as the state share for deposit in the homeowner protection**
 47 **unit account established by IC 4-6-12-9 one hundred percent (100%) of the automated record keeping fees**

1 collected under IC 33-37-5-21 with respect to actions resulting in the accused person entering into a
2 pretrial diversion program agreement under IC 33-39-1-8 or a deferral program agreement under
3 IC 34-28-5-1 and for deposit in the state general fund seventy percent (70%) of the amount of fees
4 collected under the following:

- 5 (1) IC 33-37-4-1(a) (criminal costs fees).
- 6 (2) IC 33-37-4-2(a) (infraction or ordinance violation costs fees).
- 7 (3) IC 33-37-4-3(a) (juvenile costs fees).
- 8 (4) IC 33-37-4-4(a) (civil costs fees).
- 9 (5) IC 33-37-4-6(a)(1)(A) (small claims costs fees).
- 10 (6) IC 33-37-4-7(a) (probate costs fees).
- 11 (7) IC 33-37-5-17 (deferred prosecution fees).

12 (b) The clerk of a circuit court shall distribute semiannually to the auditor of state for deposit in the
13 state user fee fund established in IC 33-37-9-2 the following:

- 14 (1) Twenty-five percent (25%) of the drug abuse, prosecution, interdiction, and correction fees
15 collected under IC 33-37-4-1(b)(5).
- 16 (2) Twenty-five percent (25%) of the alcohol and drug countermeasures fees collected under
17 IC 33-37-4-1(b)(6), IC 33-37-4-2(b)(4), and IC 33-37-4-3(b)(5).
- 18 (3) One hundred percent (100%) of the child abuse prevention fees collected under
19 IC 33-37-4-1(b)(7).
- 20 (4) One hundred percent (100%) of the domestic violence prevention and treatment fees collected
21 under IC 33-37-4-1(b)(8).
- 22 (5) One hundred percent (100%) of the highway worksite zone fees collected under
23 IC 33-37-4-1(b)(9) and IC 33-37-4-2(b)(5).
- 24 (6) Seventy-five percent (75%) of the safe schools fee collected under IC 33-37-5-18.
- 25 (7) One hundred percent (100%) of the automated record keeping fee collected under IC 33-37-5-21
26 not distributed under subsection (a).

27 (c) The clerk of a circuit court shall distribute monthly to the county auditor the following:

- 28 (1) Seventy-five percent (75%) of the drug abuse, prosecution, interdiction, and correction fees
29 collected under IC 33-37-4-1(b)(5).
- 30 (2) Seventy-five percent (75%) of the alcohol and drug countermeasures fees collected under
31 IC 33-37-4-1(b)(6), IC 33-37-4-2(b)(4), and IC 33-37-4-3(b)(5).

32 The county auditor shall deposit fees distributed by a clerk under this subsection into the county drug free
33 community fund established under IC 5-2-11.

34 (d) The clerk of a circuit court shall distribute monthly to the county auditor one hundred percent
35 (100%) of the late payment fees collected under IC 33-37-5-22. The county auditor shall deposit fees
36 distributed by a clerk under this subsection as follows:

- 37 (1) If directed to do so by an ordinance adopted by the county fiscal body, the county auditor shall
38 deposit forty percent (40%) of the fees in the clerk's record perpetuation fund established under
39 IC 33-37-5-2 and sixty percent (60%) of the fees in the county general fund.
- 40 (2) If the county fiscal body has not adopted an ordinance described in subdivision (1), the county
41 auditor shall deposit all the fees in the county general fund.

42 (e) The clerk of the circuit court shall distribute semiannually to the auditor of state for deposit in the
43 sexual assault victims assistance fund established by IC 5-2-6-23(d) one hundred percent (100%) of the
44 sexual assault victims assistance fees collected under IC 33-37-5-23.

45 (f) The clerk of a circuit court shall distribute monthly to the county auditor the following:

- 46 (1) One hundred percent (100%) of the support and maintenance fees for cases designated as
47 non-Title IV-D child support cases in the Indiana support enforcement tracking system (ISETS) or

1 the successor statewide automated support enforcement system collected under IC 33-37-5-6.

2 (2) The percentage share of the support and maintenance fees for cases designated as Title IV-D
3 child support cases in ISETS or the successor statewide automated support enforcement system
4 collected under IC 33-37-5-6 that is reimbursable to the county at the federal financial participation
5 rate.

6 The county clerk shall distribute monthly to the department of child services the percentage share of the
7 support and maintenance fees for cases designated as Title IV-D child support cases in ISETS, or the
8 successor statewide automated support enforcement system, collected under IC 33-37-5-6 that is not
9 reimbursable to the county at the applicable federal financial participation rate.

10 (g) The clerk of a circuit court shall distribute monthly to the county auditor the following:

11 (1) One hundred percent (100%) of the small claims service fee under IC 33-37-4-6(a)(1)(B) or
12 IC 33-37-4-6(a)(2) for deposit in the county general fund.

13 (2) One hundred percent (100%) of the small claims garnishee service fee under
14 IC 33-37-4-6(a)(1)(C) or IC 33-37-4-6(a)(3) for deposit in the county general fund.

15 (3) Twenty-five percent (25%) of the safe schools fee collected under IC 33-37-5-18 for deposit in
16 the county general fund.

17 (h) This subsection does not apply to court administration fees collected in small claims actions filed
18 in a court described in IC 33-34. The clerk of a circuit court shall semiannually distribute to the auditor
19 of state for deposit in the state general fund one hundred percent (100%) of the following:

20 (1) The public defense administration fee collected under IC 33-37-5-21.2.

21 (2) The judicial salaries fees collected under IC 33-37-5-26.

22 (3) The DNA sample processing fees collected under IC 33-37-5-26.2.

23 (4) The court administration fees collected under IC 33-37-5-27.

24 (5) The judicial insurance adjustment fee collected under IC 33-37-5-25.

25 (i) The proceeds of the service fee collected under IC 33-37-5-28(b)(1) or IC 33-37-5-28(b)(2) shall
26 be distributed as follows:

27 (1) The clerk shall distribute one hundred percent (100%) of the service fees collected in a circuit,
28 superior, county, or probate court to the county auditor for deposit in the county general fund.

29 (2) The clerk shall distribute one hundred percent (100%) of the service fees collected in a city or
30 town court to the city or town fiscal officer for deposit in the city or town general fund.

31 (j) The proceeds of the garnishee service fee collected under IC 33-37-5-28(b)(3) or
32 IC 33-37-5-28(b)(4) shall be distributed as follows:

33 (1) The clerk shall distribute one hundred percent (100%) of the garnishee service fees collected in
34 a circuit, superior, county, or probate court to the county auditor for deposit in the county general
35 fund.

36 (2) The clerk shall distribute one hundred percent (100%) of the garnishee service fees collected in
37 a city or town court to the city or town fiscal officer for deposit in the city or town general fund.

38 (k) The clerk of the circuit court shall distribute semiannually to the auditor of state for deposit in the
39 home ownership education account established by IC 5-20-1-27 one hundred percent (100%) of the
40 following:

41 (1) The mortgage foreclosure counseling and education fees collected under IC 33-37-5-33 (before
42 its expiration on July 1, 2017).

43 (2) Any civil penalties imposed and collected by a court for a violation of a court order in a
44 foreclosure action under IC 32-30-10.5.

45 (l) The clerk of a circuit court shall distribute semiannually to the auditor of state **for deposit in the**
46 **pro bono legal services fund established by IC 33-37-5-34** one hundred percent (100%) of the pro bono
47 legal services fees collected before July 1, 2025, under IC 33-37-5-31. ~~The auditor of state shall transfer~~

1 semiannually the pro bono legal services fees to the Indiana Bar Foundation (or a successor entity) as the
2 entity designated to organize and administer the interest on lawyers trust accounts (IOLTA) program
3 under Rule 1-15 of the Rules of Professional Conduct of the Indiana supreme court. The Indiana Bar
4 Foundation shall:

- 5 (1) deposit in an appropriate account and otherwise manage the fees the Indiana Bar Foundation
6 receives under this subsection in the same manner the Indiana Bar Foundation deposits and manages
7 the net earnings the Indiana Bar Foundation receives from IOLTA accounts; and
- 8 (2) use the fees the Indiana Bar Foundation receives under this subsection to assist or establish
9 approved pro bono legal services programs.

10 The handling and expenditure of the pro bono legal services fees received under this section by the
11 Indiana Bar Foundation (or its successor entity) are subject to audit by the state board of accounts. The
12 amounts necessary to make the transfers required by this subsection are appropriated from the state
13 general fund.

14 SECTION 209. IC 33-37-7-8, AS AMENDED BY P.L.174-2022, SECTION 66, IS AMENDED TO
15 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 8. (a) The clerk of a city or town court shall
16 distribute semiannually to the auditor of state as the state share for deposit in the homeowner protection
17 unit account established by IC 4-6-12-9 one hundred percent (100%) of the automated record keeping fees
18 collected under IC 33-37-5-21 with respect to actions resulting in the accused person entering into a
19 pretrial diversion program agreement under IC 33-39-1-8 or a deferral program agreement under
20 IC 34-28-5-1 and for deposit in the state general fund fifty-five percent (55%) of the amount of fees
21 collected under the following:

- 22 (1) IC 33-37-4-1(a) (criminal costs fees).
- 23 (2) IC 33-37-4-2(a) (infraction or ordinance violation costs fees).
- 24 (3) IC 33-37-4-4(a) (civil costs fees).
- 25 (4) IC 33-37-4-6(a)(1)(A) (small claims costs fees).
- 26 (5) IC 33-37-5-17 (deferred prosecution fees).

27 (b) The city or town fiscal officer shall distribute monthly to the county auditor as the county share
28 twenty percent (20%) of the amount of fees collected under the following:

- 29 (1) IC 33-37-4-1(a) (criminal costs fees).
- 30 (2) IC 33-37-4-2(a) (infraction or ordinance violation costs fees).
- 31 (3) IC 33-37-4-4(a) (civil costs fees).
- 32 (4) IC 33-37-4-6(a)(1)(A) (small claims costs fees).
- 33 (5) IC 33-37-5-17 (deferred prosecution fees).

34 (c) The city or town fiscal officer shall retain twenty-five percent (25%) as the city or town share of
35 the fees collected under the following:

- 36 (1) IC 33-37-4-1(a) (criminal costs fees).
- 37 (2) IC 33-37-4-2(a) (infraction or ordinance violation costs fees).
- 38 (3) IC 33-37-4-4(a) (civil costs fees).
- 39 (4) IC 33-37-4-6(a)(1)(A) (small claims costs fees).
- 40 (5) IC 33-37-5-17 (deferred prosecution fees).

41 (d) The clerk of a city or town court shall distribute semiannually to the auditor of state for deposit in
42 the state user fee fund established in IC 33-37-9 the following:

- 43 (1) Twenty-five percent (25%) of the drug abuse, prosecution, interdiction, and correction fees
44 collected under IC 33-37-4-1(b)(5).
- 45 (2) Twenty-five percent (25%) of the alcohol and drug countermeasures fees collected under
46 IC 33-37-4-1(b)(6), IC 33-37-4-2(b)(4), and IC 33-37-4-3(b)(5).
- 47 (3) One hundred percent (100%) of the highway worksite zone fees collected under

1 IC 33-37-4-1(b)(9) and IC 33-37-4-2(b)(5).
 2 (4) Seventy-five percent (75%) of the safe schools fee collected under IC 33-37-5-18.
 3 (5) One hundred percent (100%) of the automated record keeping fee collected under IC 33-37-5-21
 4 not distributed under subsection (a).
 5 (e) The clerk of a city or town court shall distribute monthly to the county auditor the following:
 6 (1) Seventy-five percent (75%) of the drug abuse, prosecution, interdiction, and correction fees
 7 collected under IC 33-37-4-1(b)(5).
 8 (2) Seventy-five percent (75%) of the alcohol and drug countermeasures fees collected under
 9 IC 33-37-4-1(b)(6), IC 33-37-4-2(b)(4), and IC 33-37-4-3(b)(5).
 10 The county auditor shall deposit fees distributed by a clerk under this subsection into the county drug free
 11 community fund established under IC 5-2-11.
 12 (f) The clerk of a city or town court shall distribute monthly to the city or town fiscal officer (as defined
 13 in IC 36-1-2-7) one hundred percent (100%) of the following:
 14 (1) The late payment fees collected under IC 33-37-5-22.
 15 (2) The small claims service fee collected under IC 33-37-4-6(a)(1)(B) or IC 33-37-4-6(a)(2).
 16 (3) The small claims garnishee service fee collected under IC 33-37-4-6(a)(1)(C) or
 17 IC 33-37-4-6(a)(3).
 18 (4) Twenty-five percent (25%) of the safe schools fee collected under IC 33-37-5-18.
 19 The city or town fiscal officer (as defined in IC 36-1-2-7) shall deposit fees distributed by a clerk under
 20 this subsection in the city or town general fund.
 21 (g) The clerk of a city or town court shall semiannually distribute to the auditor of state for deposit in
 22 the state general fund one hundred percent (100%) of the following:
 23 (1) The public defense administration fee collected under IC 33-37-5-21.2.
 24 (2) The DNA sample processing fees collected under IC 33-37-5-26.2.
 25 (3) The court administration fees collected under IC 33-37-5-27.
 26 (4) The judicial insurance adjustment fee collected under IC 33-37-5-25.
 27 (h) The clerk of a city or town court shall semiannually distribute to the auditor of state for deposit in
 28 the state general fund seventy-five percent (75%) of the judicial salaries fee collected under
 29 IC 33-37-5-26. The city or town fiscal officer shall retain twenty-five percent (25%) of the judicial salaries
 30 fee collected under IC 33-37-5-26. The funds retained by the city or town shall be prioritized to fund city
 31 or town court operations.
 32 (i) The clerk of a city or town court shall distribute semiannually to the auditor of state **for deposit in**
 33 **the pro bono legal services fund established by IC 33-37-5-34** one hundred percent (100%) of the pro
 34 bono legal services fees collected before July 1, 2025, under IC 33-37-5-31. ~~The auditor of state shall~~
 35 ~~transfer semiannually the pro bono legal services fees to the Indiana Bar Foundation (or a successor~~
 36 ~~entity) as the entity designated to organize and administer the interest on lawyers trust accounts (IOLTA)~~
 37 ~~program under Rule 1.15 of the Rules of Professional Conduct of the Indiana supreme court. The Indiana~~
 38 ~~Bar Foundation shall:~~
 39 ~~(1) deposit in an appropriate account and otherwise manage the fees the Indiana Bar Foundation~~
 40 ~~receives under this subsection in the same manner the Indiana Bar Foundation deposits and manages~~
 41 ~~the net earnings the Indiana Bar Foundation receives from IOLTA accounts; and~~
 42 ~~(2) use the fees the Indiana Bar Foundation receives under this subsection to assist or establish~~
 43 ~~approved pro bono legal services programs.~~
 44 The handling and expenditure of the pro bono legal services fees received under this section by the
 45 Indiana Bar Foundation (or its successor entity) are subject to audit by the state board of accounts. The
 46 amounts necessary to make the transfers required by this subsection are appropriated from the state
 47 general fund.

1 SECTION 210. IC 33-37-9-4, AS AMENDED BY P.L.55-2022, SECTION 4, IS AMENDED TO
2 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 4. (a) The treasurer of state shall distribute
3 semiannually one million two hundred eighty-eight thousand dollars (\$1,288,000) of the amounts
4 transferred to the state fund under section 3 of this chapter as follows:

5 (1) Fourteen and ninety-eight hundredths percent (14.98%) shall be deposited into the alcohol and
6 drug countermeasures fund established by IC 9-27-2-11.

7 (2) Eight and forty-two hundredths percent (8.42%) shall be deposited into the drug interdiction fund
8 established by IC 10-11-7-1.

9 (3) Four and sixty-eight hundredths percent (4.68%) shall be deposited into the substance abuse
10 prosecution fund established by IC 33-39-8-6.

11 (4) Five and sixty-two hundredths percent (5.62%) shall be deposited into the corrections drug abuse
12 fund established by IC 11-8-2-11.

13 (5) Twenty-two and forty-seven hundredths percent (22.47%) shall be deposited into the state drug
14 free communities fund established by IC 5-2-10-2.

15 (6) Seven and ninety-eight hundredths percent (7.98%) shall be distributed to the Indiana department
16 of transportation for use under IC 8-23-2-15.

17 (7) Twenty and thirty-two hundredths percent (20.32%) shall be deposited in the family violence and
18 victim assistance fund established by IC 5-2-6.8-3.

19 (8) Fifteen and fifty-three hundredths percent (15.53%) shall be deposited in the ~~Indiana safe schools~~
20 ~~fund established by IC 5-2-10-1.~~ **Indiana secured school fund established by IC 10-21-1-2.**

21 (b) The treasurer of state shall distribute semiannually the amount remaining after the distributions are
22 made under subsection (a) to the ~~court technology fund established by IC 33-24-6-12.~~ **state general fund.**

23 SECTION 211. IC 33-38-5-8.1, AS AMENDED BY P.L.229-2011, SECTION 265, IS AMENDED
24 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 8.1. (a) Except as otherwise provided in
25 this section, the part of the total salary of an official:

26 (1) paid by the state; and

27 (2) set under section 6 or 8 of this chapter;

28 is increased in each state fiscal year in which the general assembly does not amend the section of law
29 under which the salary is determined to provide a salary increase for the state fiscal year.

30 (b) ~~The percentage by which salaries are increased in a state fiscal year under this section is equal to~~
31 ~~the statewide average percentage, as determined by the budget director; by which the salaries of state~~
32 ~~employees in the executive branch who are in the same or a similar salary bracket exceed; for the state~~
33 ~~fiscal year, the salaries of executive branch state employees in the same or a similar salary bracket that~~
34 ~~were in effect on July 1 of the immediately preceding state fiscal year.~~

35 (c) ~~The amount of a salary increase under this section is equal to the amount determined by applying~~
36 ~~the percentage increase for the particular state fiscal year to the salary payable by the state; as previously~~
37 ~~adjusted under this section; that is in effect on June 30 of the immediately preceding state fiscal year.~~
38 ~~However, a salary increase that would otherwise occur under this section in the state fiscal year beginning~~
39 ~~July 1, 2011; or in the state fiscal year beginning July 1, 2012; shall not occur unless the increase for that~~
40 ~~state fiscal year is approved by the chief justice of the supreme court.~~

41 (d) ~~An official is not entitled to receive a salary increase under this section in a state fiscal year in~~
42 ~~which state employees described in subsection (b) do not receive a statewide average salary increase.~~

43 (b) **On July 1 of each year, the total salary of an official shall be increased according to the**
44 **following, as determined by the budget director:**

45 (1) **If the average salary increase in the prior state fiscal year for state employees in the**
46 **executive branch is calculated as a dollar amount increase, an official shall receive the same**
47 **average dollar amount increase.**

1 (2) If the average salary increase in the prior state fiscal year for state employees in the
2 executive branch is calculated as a percentage increase, an official shall receive the same
3 average percentage increase.

4 (3) If the average salary increase in the prior state fiscal year for state employees in the
5 executive branch is calculated as a combination of a dollar amount increase and a percentage
6 increase, an official shall receive the same average dollar amount increase and average
7 percentage increase.

8 (4) If no salary increase was provided in the prior state fiscal year for state employees in the
9 executive branch, an official is not entitled to receive a salary increase under this section.

10 (c) If a salary increase is required under this section, the budget director shall augment judicial
11 appropriations, including the line items for personal services for the supreme court, local judges' salaries,
12 and county prosecutors' salaries, in the state biennial budget in an amount sufficient to pay for the salary
13 increase from the sources of funds determined by the budget director.

14 SECTION 212. IC 36-8-10.6-5, AS ADDED BY P.L.187-2021, SECTION 144, IS AMENDED TO
15 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 5. The department shall do the following:

16 (1) Develop curriculum for the executive training program.

17 (2) Offer an executive training program, either in person or by electronic means, at least two (2)
18 times per year.

19 (3) Pay any costs of the executive training program out of the regional public safety training fund
20 established by ~~IC 10-15-3-12~~. **IC 10-19-9.1-1.**

21 (4) Provide a certificate of completion to any fire service personnel who complete the executive
22 training program offered by the department.

23 SECTION 213. IC 36-8-25.5-8, AS ADDED BY P.L.217-2021, SECTION 2, IS AMENDED TO
24 READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 8. (a) The Indiana criminal justice institute
25 shall establish the Indiana crime guns task force fund for the purpose of providing support for the
26 operations of the task force.

27 (b) The fund consists of the following:

28 (1) Grants and donations made to the task force.

29 (2) Money from participating agencies in accordance with the memorandum of understanding.

30 (3) Money appropriated to fund the task force.

31 (c) The expenses of the task force shall be paid by the fund.

32 (d) The Indiana criminal justice institute shall administer the fund.

33 (e) The Indiana criminal justice institute shall process all expenditures and claims for payment made
34 by the executive board. Expenditures from the fund shall not exceed the available balance of the fund.

35 (f) The Indiana criminal justice institute shall use all money in the fund to support the operations of
36 the task force.

37 (g) The Indiana criminal justice institute may not transfer, assign, or otherwise remove money from
38 the Indiana crime guns task force fund for any purpose outside of the mission of the task force as
39 determined by the executive board of the task force.

40 **(h) Money in the fund at the end of a state fiscal year does not revert to the state general fund.**

41 SECTION 214. [EFFECTIVE JULY 1, 2023] (a) **Not later than July 15, 2023, each:**

42 **(1) township trustee that operates a school corporation; or**

43 **(2) governing body of a school corporation;**

44 **shall distribute an equal amount of the remaining balance from the school corporation's curricular**
45 **materials rental fund established under IC 20-41-2 into the curricular materials account of each**
46 **public school of the school corporation that is established in accordance with IC 20-26-12-2.5, as**
47 **added by this act.**

1 (b) This SECTION expires January 1, 2024.

2 SECTION 215. [EFFECTIVE JULY 1, 2023] (a) The legislative services agency, under the
3 direction of the code revision commission, shall prepare legislation for introduction in the 2024
4 regular session of the general assembly to make appropriate amendments to the Indiana Code to
5 change references from the "auditor of state" to the "state comptroller" and to make any other
6 changes necessary to implement IC 4-7-1-1, as amended by this act.

7 (b) After June 30, 2023, state agencies shall refer to the auditor of state as the state comptroller
8 when adopting agency rules, and references to the auditor of state in the Indiana Administrative
9 Code are considered references to the state comptroller.

10 (c) This SECTION expires July 1, 2026.

11 SECTION 216. [EFFECTIVE JUNE 29, 2023] (a) A reference in a statute or rule to the term
12 "basic tuition support" is considered after June 29, 2023, to be a reference to base student funding
13 (as defined in IC 20-43-1-8).

14 (b) A reference in a statute or rule to the term "state tuition support" is considered after June
15 29, 2023, to be a reference to state student funding (as defined in IC 20-43-1-25).

16 (c) The legislative services agency shall prepare legislation for introduction in the 2024 regular
17 session of the general assembly to make appropriate amendments to the Indiana Code to change
18 references to conform to the definitions set forth in IC 20-43-1-8 and IC 20-43-1-25, each as
19 amended by this act.

20 (d) This SECTION expires July 1, 2026.

21 SECTION 217. [EFFECTIVE JULY 1, 2023] (a) Notwithstanding IC 4-13-2-19 or any other law,
22 the appropriations made in P.L.165-2021, SECTION 26, from the account in the federal economic
23 stimulus fund created for the American Rescue Plan Act that are unexpended and unencumbered
24 at the close of the state fiscal year ending on June 30, 2023, do not lapse but instead remain
25 available for expenditure during either state fiscal year in a biennium beginning after June 30,
26 2023, and ending before July 1, 2025, for the purpose for which the appropriation was originally
27 made.

28 (b) This SECTION expires July 1, 2025.

29 SECTION 218. [EFFECTIVE UPON PASSAGE] (a) Any balance in the financial responsibility
30 compliance verification fund established by IC 9-25-9-7, as repealed by this act, shall be transferred
31 to the bureau of motor vehicles commission fund established by IC 9-14-14-1 on June 30, 2023.

32 (b) This SECTION expires July 1, 2023.

33 SECTION 219. [EFFECTIVE UPON PASSAGE] (a) Any balance in the public mass transportation
34 fund established by IC 8-23-3-8, as repealed by this act, shall be transferred to the state general
35 fund on June 30, 2023.

36 (b) This SECTION expires July 1, 2023.

37 SECTION 220. [EFFECTIVE UPON PASSAGE] (a) Any balance on June 30, 2023, in the Indiana
38 safe schools fund established by IC 5-2-10.1-2, shall be transferred to the Indiana secured school
39 fund established by IC 10-21-1-2 on June 30, 2023.

40 (b) This SECTION expires July 1, 2023.

41 SECTION 221. [EFFECTIVE UPON PASSAGE] (a) Any balance in the special education fund
42 under IC 20-35-4-4, as repealed by this act, shall be transferred to the state general fund on June
43 30, 2023.

44 (b) This SECTION expires July 1, 2023.

45 SECTION 222. [EFFECTIVE UPON PASSAGE] (a) Any balance in the mental health centers fund
46 (IC 6-7-1-32.1), as repealed by this act, shall be transferred to the state general fund on June 30,
47 2023.

1 **(b) This SECTION expires July 1, 2023.**

2 SECTION 223. P.L.165-2021, SECTION 216, IS AMENDED TO READ AS FOLLOWS
3 [EFFECTIVE UPON PASSAGE]: SECTION 216. (a) Notwithstanding IC 4-13-2-19 or any other law,
4 any part of an appropriation made for the legislative council and the legislative services agency, in a state
5 fiscal year beginning after June 30, 2018, and ending before July 1, ~~2022~~, **2024**, that is unexpended and
6 unencumbered at the close of that state fiscal year does not lapse and is not returned to the state general
7 revenue fund but remains available for expenditure during either state fiscal year in a biennium beginning
8 after June 30, ~~2019~~, **2023**, and ending before July 1, ~~2023~~. **2025**. The unexpended and unencumbered
9 amount may be used to supplement the amounts appropriated in this act for each state fiscal year in the
10 biennium and shall be allotted, as requested by the executive director of the legislative services agency,
11 for the total operating expenses of the legislative council or the legislative services agency, or both.

12 **(b) This SECTION expires July 1, ~~2023~~. 2025.**

13 SECTION 224. P.L.165-2021, SECTION 220, IS AMENDED TO READ AS FOLLOWS
14 [EFFECTIVE JUNE 29, 2023]: SECTION 220. (a) The definitions of "vacation leave", "sick leave", and
15 other types of leave used on July 1, 2010, by the department apply to this SECTION.

16 (b) As used in this SECTION, "department" refers to the state personnel department established by
17 IC 4-15-2.2-13.

18 (c) As used in this SECTION, "pilot program" refers to the pilot program reestablished under
19 subsection (d).

20 (d) The personnel committee of the legislative council for the legislative branch of state government
21 or the Indiana supreme court for the judicial branch of state government, or both, may reestablish the pilot
22 program established by P.L.220-2005, SECTION 8 (before its expiration), and P.L.220-2005, SECTION
23 10 (before its expiration), including provisions adopted by:

- 24 (1) the deferred compensation committee (established by IC 5-10-1.1-4) to govern the pilot program;
25 (2) the department under LSA Document #06-488(E) (before its expiration), filed with the publisher
26 of the Indiana Register on October 16, 2006, to govern the pilot program; or
27 (3) the auditor of state to administer the pilot program.

28 (e) Subject to the Internal Revenue Code and applicable regulations, the personnel committee of the
29 legislative council or the Indiana supreme court, or both, may adopt procedures to implement and
30 administer the pilot program, including provisions established or reestablished under subsection (d).

31 (f) The auditor of state shall provide for the administration of the pilot program.

32 (g) This SECTION expires June 30, ~~2023~~. **2025**.

33 SECTION 225. [EFFECTIVE UPON PASSAGE] **(a) There is appropriated from the state general**
34 **fund for the state fiscal year beginning July 1, 2022, and ending June 30, 2023, money to the**
35 **following agencies for the following purposes:**

36 **(1) Eight hundred million dollars (\$800,000,000) to the department of correction to be used for**
37 **correctional facility upgrades.**

38 **(2) Ninety-seven million dollars (\$97,000,000) to the department of administration to be used**
39 **for capital expenses for the state archives building project.**

40 **(3) Two hundred fifty-three million dollars (\$253,000,000) to the department of administration**
41 **to be used for capital expenses for the consolidated campus for the Indiana School for the Deaf**
42 **and the Indiana School for the Blind and Visually Impaired project.**

43 **(4) One hundred million dollars (\$100,000,000) to the department of natural resources to be**
44 **used for capital expenses for the new lodge at Potato Creek State Park project.**

45 **(5) Fifteen million dollars (\$15,000,000) to the department of natural resources to be used for**
46 **the President Benjamin Harrison conservation trust fund.**

47 **(6) Ten million dollars (\$10,000,000) to the department of education to be used for the Lilly**

1 Endowment literacy grant state match.

2 (7) Five hundred million dollars (\$500,000,000) to the Indiana economic development
3 corporation for the deal closing fund.

4 (8) Five hundred million dollars (\$500,000,000) to the Indiana economic development
5 corporation to be used for READI 2.0.

6 (9) Eighty-one million six hundred thousand dollars (\$81,600,000) to Ball State University to
7 be used for north campus building renovations.

8 (10) Sixty-six million dollars (\$66,000,000) to Indiana State University to be used for the center
9 for technology, engineering, and design.

10 (11) Eighty-nine million five hundred thousand dollars (\$89,500,000) to Indiana University to
11 be used for the Wells Quad and public health building renovation.

12 (12) Thirty-three million one thousand four hundred fifty dollars (\$33,001,450) to Ivy Tech
13 Community College to be used for the Indianapolis campus restructure.

14 (13) Eighty-nine million dollars (\$89,000,000) to Purdue University to be used for the nursing
15 and pharmacy education buildings.

16 (14) Five million dollars (\$5,000,000) to Purdue University to be used for the animal disease
17 diagnostic laboratory upgrades.

18 (15) Eighty-three million dollars (\$83,000,000) to the University of Southern Indiana to be used
19 for the first phase of the academic building renovation.

20 (16) Thirty-three million nine hundred thousand dollars (\$33,900,000) to Vincennes University
21 to be used for the center for health sciences and active learning.

22 (b) The budget agency may not allot the money under this SECTION until after review by the
23 budget committee.

24 (c) This SECTION expires July 1, 2026.

25 SECTION 226. [EFFECTIVE JULY 1, 2023] (a) On July 1, 2023, the state comptroller shall
26 transfer eighty million dollars (\$80,000,000) from the tobacco master settlement agreement fund
27 established by IC 4-12-1-14.3 to the state construction fund established by IC 7.1-4-8.

28 (b) This SECTION expires July 1, 2025.

29 SECTION 227. [EFFECTIVE JANUARY 1, 2023 (RETROACTIVE)]: (a) IC 6-3-1-3.5, as amended
30 by this act, applies to taxable years beginning after December 31, 2022.

31 (b) This SECTION expires July 1, 2026.

32 SECTION 228. [EFFECTIVE JANUARY 1, 2024] (a) IC 6-3-2-1, as amended by this act, applies
33 to taxable years beginning after December 31, 2023.

34 (b) This SECTION expires January 1, 2026.

35 SECTION 229. [EFFECTIVE UPON PASSAGE] (a) Any balance in the Indiana homeland security
36 fund established by IC 10-15-3-1, as repealed by this act, shall be transferred to the regional public
37 safety training fund established by IC 10-19-9.1-1, as added by this act, on June 30, 2023. Any
38 revenue that would otherwise be deposited in the Indiana homeland security fund on or after June
39 30, 2023, shall be deposited in the regional public safety training fund established by IC 10-19-9.1-1,
40 as added by this act.

41 (b) Any balance in the fire training infrastructure fund established by IC 22-14-6-2, as repealed
42 by this act, shall be transferred to the regional public safety training fund established by
43 IC 10-19-9.1-1, as added by this act, on June 30, 2023.

44 (c) Any balance in the regional public safety training fund established by IC 10-15-3-12, as
45 repealed by this act, shall be transferred to the regional public safety training fund established by
46 IC 10-19-9.1-1, as added by this act, on June 30, 2023.

47 (d) This SECTION expires July 1, 2024.

1 SECTION 230. **An emergency is declared for this act.**
(Reference is to HB 1001 as introduced.)

and when so amended that said bill do pass.

Representative Thompson