



Adopted	Rejected
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COMMITTEE REPORT

YES:	23
NO:	0

MR. SPEAKER:

Your Committee on Ways and Means, to which was referred House Bill 1210, 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:

- 1 Replace the effective date in SECTION 26 with "[EFFECTIVE
- 2 UPON PASSAGE]".
- 3 Replace the effective dates in SECTIONS 30 through 31 with
- 4 "[EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]".
- 5 Replace the effective dates in SECTIONS 32 through 33 with
- 6 "[EFFECTIVE UPON PASSAGE]".
- 7 Replace the effective date in SECTION 38 with "[EFFECTIVE
- 8 UPON PASSAGE]".
- 9 Replace the effective date in SECTION 43 with "[EFFECTIVE
- 10 UPON PASSAGE]".
- 11 Replace the effective dates in SECTIONS 47 through 51 with
- 12 "[EFFECTIVE UPON PASSAGE]".
- 13 Replace the effective date in SECTION 52 with "[EFFECTIVE

- 1 JULY 1, 2028)".
- 2 Replace the effective dates in SECTIONS 53 through 54 with
- 3 "[EFFECTIVE UPON PASSAGE]".
- 4 Replace the effective date in SECTION 55 with "[EFFECTIVE
- 5 JULY 1, 2028]".
- 6 Replace the effective dates in SECTIONS 56 through 57 with
- 7 "[EFFECTIVE UPON PASSAGE]".
- 8 Replace the effective date in SECTION 58 with "[EFFECTIVE
- 9 JULY 1, 2028]".
- 10 Replace the effective dates in SECTIONS 59 through 63 with
- 11 "[EFFECTIVE UPON PASSAGE]".
- 12 Page 1, between the enacting clause and line 1, begin a new
- 13 paragraph and insert:
- 14 "SECTION 1. IC 4-23-7.3-5.5 IS ADDED TO THE INDIANA
- 15 CODE AS A NEW SECTION TO READ AS FOLLOWS
- 16 [EFFECTIVE JULY 1, 2026]: **Sec. 5.5. As used in this chapter,**
- 17 **"governmental boundary units" includes:**
- 18 **(1) the geographic boundaries of a political subdivision;**
- 19 **(2) the geographic boundaries of a taxing district (as defined**
- 20 **by IC 6-1.1-1-20); and**
- 21 **(3) any geographic boundaries related to the operation of the**
- 22 **statewide 911 system under IC 36-8-16.7.**
- 23 SECTION 2. IC 4-23-7.3-16, AS AMENDED BY P.L.134-2021,
- 24 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 25 JULY 1, 2026]: Sec. 16. With money from the fund, the state GIS
- 26 officer, through the data center, the IGIC, and the other organizations,
- 27 shall do the following:
- 28 (1) Ensure that there are adequate depositories of all GIS data and
- 29 framework data obtained by a state agency.
- 30 (2) Acquire, publish, store, and distribute GIS data and
- 31 framework data through the computer gateway administered
- 32 under IC 4-13.1-2-2(a)(6) by the office of technology and through
- 33 the state data center. The state GIS officer may also provide
- 34 access through the IGIC and other entities as directed by the state
- 35 GIS officer.
- 36 (3) Integrate GIS data and framework data developed and
- 37 maintained by state agencies and political subdivisions into the
- 38 statewide base map. **State agencies and political subdivisions**

shall cooperate and participate as requested by the state GIS officer to carry out this subdivision.

(4) Maintain a state historical archive of GIS data, framework data, and electronic maps.

(5) Except as otherwise provided in this chapter, provide public access to GIS data and framework data in locations throughout Indiana.

(6) Provide assistance to state agencies and political subdivisions regarding public access to GIS data and framework data so that information is available to the public while confidentiality is protected for certain data from electronic maps.

(7) Develop and maintain statewide framework data layers associated with a statewide base map or electronic map.

(8) Publish and distribute the state GIS data standards and the statewide data integration plan adopted under section 14(2) of this chapter.

(9) Subject to section 20 of this chapter, make GIS data, framework data, and electronic maps available for use by the Indiana Business Research Center.

SECTION 3. IC 4-23-7.3-20, AS ADDED BY P.L.198-2007, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 20. (a) Except as provided in subsections (b), (c), and (d), a political subdivision maintains the right to control the sale, exchange, and distribution of any GIS data or framework data provided by the political subdivision to the state through a data exchange agreement entered into under this chapter.

(b) A political subdivision may agree, through a provision in a data exchange agreement, to allow the sale, exchange, or distribution of GIS data or framework data provided to the state.

(c) Subsection (a) does not apply to data that is otherwise required by state or federal law to be provided by a political subdivision to the state or federal government.

(d) ~~As a condition in a data exchange agreement for providing state GIS data or framework data to a political subdivision,~~ The state GIS officer may require the political subdivision to follow the state GIS data standards and the statewide data integration plan when the political subdivision makes use of the GIS data or framework data as provided by the state.

SECTION 4. IC 4-33-12-8, AS AMENDED BY P.L.144-2024, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. (a) This section applies to tax revenue collected from a riverboat operating from Lake County.

(b) Except as provided by IC 6-3.1-20-7, the treasurer of state shall quarterly pay the following amounts from the taxes collected during the preceding calendar quarter from the riverboat operating from East Chicago:

(1) The lesser of:

(A) eight hundred seventy-five thousand dollars (\$875,000);

or

(B) thirty-three and one-third percent (33 1/3%) of the admissions tax and supplemental wagering tax collected by the licensed owner during the preceding calendar quarter;

to the fiscal officer of the northwest Indiana regional development authority to partially satisfy East Chicago's funding obligation to the authority under IC 36-7.5-4-2.

(2) The lesser of:

(A) two hundred eighteen thousand seven hundred fifty dollars (\$218,750); or

(B) thirty-three and one-third percent (33 1/3%) of the admissions tax and supplemental wagering tax collected by the licensed owner during the preceding calendar quarter;

to the fiscal officer of the northwest Indiana regional development authority to partially satisfy Lake County's funding obligation to the authority under IC 36-7.5-4-2.

(3) Except as provided in section 9(k) of this chapter, the remainder, if any, of:

(A) thirty-three and one-third percent (33 1/3%) of the admissions tax and supplemental wagering tax collected by the licensed owner during the preceding calendar quarter; minus

(B) the amount distributed to the northwest Indiana regional development authority under subdivision (1) for the calendar quarter;

must be paid to the city of East Chicago.

(4) Except as provided in section 9(k) of this chapter, the remainder, if any, of:

(A) thirty-three and one-third percent (33 1/3%) of the

1 admissions tax and supplemental wagering tax collected by the
 2 licensed owner during the preceding calendar quarter; minus
 3 (B) the amount distributed to the northwest Indiana regional
 4 development authority under subdivision (2) for the calendar
 5 quarter;

6 must be paid to Lake County.

7 (5) Except as provided in section 9(k) of this chapter, three
 8 percent (3%) of the admissions tax and supplemental wagering
 9 tax collected by the licensed owner during the preceding calendar
 10 quarter must be paid to the county convention and visitors bureau
 11 for Lake County.

12 (6) Except as provided in section 9(k) of this chapter, three
 13 hundred thirty-three thousandths percent (.333%) of the
 14 admissions tax and supplemental wagering tax collected by the
 15 licensed owner during the preceding calendar quarter must be
 16 paid to the northern Indiana law enforcement training center.

17 (7) Except as provided in section 9(k) of this chapter, five percent
 18 (5%) of the admissions tax and supplemental wagering tax
 19 collected by the licensed owner during the preceding calendar
 20 quarter must be paid to the state fair commission for use in any
 21 activity that the commission is authorized to carry out under
 22 IC 15-13-3.

23 (8) Except as provided in section 9(k) of this chapter, three and
 24 thirty-three hundredths percent (3.33%) of the admissions tax and
 25 supplemental wagering tax collected by the licensed owner during
 26 the preceding calendar quarter must be paid to the division of
 27 mental health and addiction.

28 (9) Twenty-one and six hundred sixty-seven thousandths percent
 29 (21.667%) of the admissions tax and supplemental wagering tax
 30 collected by the licensed owner during the preceding calendar
 31 quarter must be paid to the state general fund.

32 (c) Except as provided by IC 6-3.1-20-7, the treasurer of state shall
 33 quarterly pay the following amounts from the taxes collected during the
 34 preceding calendar quarter from ~~each~~ the riverboat operating in Gary:

35 (1) The lesser of:

36 (A) ~~four hundred thirty-seven thousand five hundred dollars~~
 37 ~~(\$437,500);~~ **eight hundred seventy-five thousand dollars**
 38 **(\$875,000);** or

(B) thirty-three and one-third percent (33 1/3%) of the admissions tax and supplemental wagering tax collected by the licensed owner during the preceding calendar quarter; to the fiscal officer of the northwest Indiana regional development authority to partially satisfy Gary's funding obligation to the authority under IC 36-7.5-4-2.

(2) The lesser of:

(A) ~~two hundred eighteen thousand seven hundred fifty dollars (\$218,750);~~ **four hundred thirty-seven thousand five hundred dollars (\$437,500);** or

(B) thirty-three and one-third percent (33 1/3%) of the admissions tax and supplemental wagering tax collected by the licensed owner during the preceding calendar quarter; to the fiscal officer of the northwest Indiana regional development authority to partially satisfy Lake County's funding obligation to the authority under IC 36-7.5-4-2.

(3) Except as provided in section 9(k) of this chapter, the remainder, if any, of:

(A) thirty-three and one-third percent (33 1/3%) of the admissions tax and supplemental wagering tax collected by the licensed owner of a riverboat operating in Gary during the preceding calendar quarter; minus

(B) the amount distributed to the northwest Indiana regional development authority under subdivision (1) for the calendar quarter;

must be paid to the city of Gary.

(4) Except as provided in section 9(k) of this chapter, the remainder, if any, of:

(A) thirty-three and one-third percent (33 1/3%) of the admissions tax and supplemental wagering tax collected by the licensed owner of a riverboat operating in Gary during the preceding calendar quarter; minus

(B) the amount distributed to the northwest Indiana regional development authority under subdivision (2) for the calendar quarter;

must be paid to Lake County.

(5) Except as provided in section 9(k) of this chapter, three percent (3%) of the admissions tax and supplemental wagering

1 tax collected by the licensed owner of a riverboat operating in
 2 Gary during the preceding calendar quarter must be paid to the
 3 county convention and visitors bureau for Lake County.

4 (6) Except as provided in section 9(k) of this chapter, three
 5 hundred thirty-three thousandths percent (.333%) of the
 6 admissions tax and supplemental wagering tax collected by the
 7 licensed owner of a riverboat operating in Gary during the
 8 preceding calendar quarter must be paid to the northern Indiana
 9 law enforcement training center.

10 (7) Except as provided in section 9(k) of this chapter, five percent
 11 (5%) of the admissions tax and supplemental wagering tax
 12 collected by the licensed owner of a riverboat operating in Gary
 13 during the preceding calendar quarter must be paid to the state
 14 fair commission for use in any activity that the commission is
 15 authorized to carry out under IC 15-13-3.

16 (8) Except as provided in section 9(k) of this chapter, three and
 17 thirty-three hundredths percent (3.33%) of the admissions tax and
 18 supplemental wagering tax collected by the licensed owner of a
 19 riverboat operating in Gary during the preceding calendar quarter
 20 must be paid to the division of mental health and addiction.

21 (9) Twenty-one and six hundred sixty-seven thousandths percent
 22 (21.667%) of the admissions tax and supplemental wagering tax
 23 collected by the licensed owner of a riverboat operating in Gary
 24 during the preceding calendar quarter must be paid to the state
 25 general fund.

26 (d) Except as provided by IC 6-3.1-20-7, the treasurer of state shall
 27 quarterly pay the following amounts from the taxes collected during the
 28 preceding calendar quarter from the riverboat operating in Hammond:

29 (1) The lesser of:

30 (A) eight hundred seventy-five thousand dollars (\$875,000);
 31 or

32 (B) thirty-three and one-third percent (33 1/3%) of the
 33 admissions tax and supplemental wagering tax collected by the
 34 licensed owner of a riverboat operating in Hammond during
 35 the preceding calendar quarter;

36 to the fiscal officer of the northwest Indiana regional development
 37 authority to partially satisfy Hammond's funding obligation to the
 38 authority under IC 36-7.5-4-2.

(2) The lesser of:

(A) two hundred eighteen thousand seven hundred fifty dollars (\$218,750); or

(B) thirty-three and one-third percent (33 1/3%) of the admissions tax and supplemental wagering tax collected by the licensed owner during the preceding calendar quarter; to the fiscal officer of the northwest Indiana regional development authority to partially satisfy Lake County's funding obligation to the authority under IC 36-7.5-4-2.

(3) Except as provided in section 9(k) of this chapter, the remainder, if any, of:

(A) thirty-three and one-third percent (33 1/3%) of the admissions tax and supplemental wagering tax collected by the licensed owner of the riverboat during the preceding calendar quarter; minus

(B) the amount distributed to the northwest Indiana regional development authority under subdivision (1) for the calendar quarter; must be paid to the city of Hammond.

(4) Except as provided in section 9(k) of this chapter, the remainder, if any, of:

(A) thirty-three and one-third percent (33 1/3%) of the admissions tax and supplemental wagering tax collected by the licensed owner of the riverboat during the preceding calendar quarter; minus

(B) the amount distributed to the northwest Indiana regional development authority under subdivision (2) for the calendar quarter; must be paid to Lake County.

(5) Except as provided in section 9(k) of this chapter, three percent (3%) of the admissions tax and supplemental wagering tax collected by the licensed owner of the riverboat during the preceding calendar quarter must be paid to the county convention and visitors bureau for Lake County.

(6) Except as provided in section 9(k) of this chapter, three hundred thirty-three thousandths percent (.333%) of the admissions tax and supplemental wagering tax collected by the licensed owner of a riverboat during the preceding calendar

quarter must be paid to the northern Indiana law enforcement training center.

(7) Except as provided in section 9(k) of this chapter, five percent (5%) of the admissions tax and supplemental wagering tax collected by the licensed owner of the riverboat during the preceding calendar quarter must be paid to the state fair commission for use in any activity that the commission is authorized to carry out under IC 15-13-3.

(8) Except as provided in section 9(k) of this chapter, three and thirty-three hundredths percent (3.33%) of the admissions tax and supplemental wagering tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter must be paid to the division of mental health and addiction.

(9) Twenty-one and six hundred sixty-seven thousandths percent (21.667%) of the admissions tax and supplemental wagering tax collected by the licensed owner of the riverboat during the preceding calendar quarter must be paid to the state general fund.

SECTION 5. IC 4-33-13-2.5 IS REPEALED [EFFECTIVE UPON PASSAGE]. Sec. 2.5: (a) This section applies only to tax revenue:

(1) remitted by a licensed owner operating a riverboat sited at a location approved under IC 4-33-6-4.5; and

(2) collected under this chapter after June 30, 2025.

(b) Notwithstanding section 3 of this chapter, the department shall deposit from the tax revenue remitted under this chapter by a licensed owner operating a riverboat sited at a location approved under IC 4-33-6-4.5 amounts as follows:

(1) In each state fiscal year beginning after June 30, 2025, and ending before July 1, 2027, an amount equal to the amount deposited under IC 36-7.5-6-5(a) by the city of Gary in the blighted property demolition fund established by IC 36-7.5-6-4, up to three million dollars (\$3,000,000).

(2) In each state fiscal year beginning after June 30, 2025, and ending before July 1, 2045, an amount equal to the amount deposited under IC 36-7.5-7-5(c) by an entity in the Lake County economic development and convention fund established by IC 36-7.5-7-5, up to five million dollars (\$5,000,000).

(3) In each state fiscal year beginning after June 30, 2025, and

ending before July 1, 2050; an amount equal to the amount deposited under IC 36-7.5-8-4 by the city of Gary; or on behalf of the city of Gary from any other source; in the Gary Metro Center station revitalization fund established by IC 36-7.5-8-3; up to three million dollars (\$3,000,000).

Any amount of tax revenue remitted under this chapter by a licensed owner operating a riverboat sited at a location approved under IC 4-33-6-4.5 in a state fiscal year that exceeds the amount required for the deposits in this subsection for the state fiscal year must be deposited in the state gaming fund under section 3 of this chapter.

(e) Budget committee review is required before any money may be:

(1) matched under subsection (b); and

(2) released to any of the following funds:

(A) The blighted property demolition fund established by IC 36-7.5-6-4.

(B) The Lake County economic development and convention fund established by IC 36-7.5-7-5.

(C) The Gary Metro Center station revitalization fund established by IC 36-7.5-8-3.

(d) The northwest Indiana regional development authority established by IC 36-7.5-2-1 shall provide any information to the department that the department determines is necessary for the department to carry out this section.

(e) This section expires July 1, 2050.

SECTION 6. IC 4-33-13-3, AS AMENDED BY P.L.195-2023, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. Except as provided in section 2-5 of this chapter, The department shall deposit tax revenue collected under this chapter in the state gaming fund.

SECTION 7. IC 4-33-13-5, AS AMENDED BY P.L.9-2024, SECTION 109, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) This subsection does not apply to tax revenue remitted by an operating agent operating a riverboat in a historic hotel district. 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 state comptroller shall distribute the tax revenue deposited in the state gaming fund under this chapter to the following:

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

3 (A) Before July 1, 2021, the first thirty-three million dollars
4 (\$33,000,000) of tax revenues collected under this chapter
5 shall be set aside for revenue sharing under subsection (d).

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

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

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

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

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

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

33 (A) **Except as provided in clause (C),** to the city, **excluding**
34 **the city of Gary,** in which the riverboat is located or that is
35 designated as the home dock of the riverboat from which the
36 tax revenue was collected, in the case of:

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

38 (ii) a city located in Lake County, **excluding the city of**

- 1 **Gary; or**
 2 (iii) Terre Haute. ~~or~~
- 3 (B) To the county that is designated as the home dock of the
 4 riverboat from which the tax revenue was collected, in the case
 5 of a riverboat that is not located in a city described in clause
 6 (A) or whose home dock is not in a city described in clause
 7 (A).
- 8 **(C) In the case of the twenty-five percent (25%) of the**
 9 **remaining tax revenue remitted by the licensed owner of**
 10 **the riverboat located in the city of Gary, in each state fiscal**
 11 **year beginning after June 30, 2026, an amount equal to:**
- 12 (i) forty percent (40%) of the revenue shall be deposited
 13 in the Lake County economic development and
 14 convention fund established by IC 36-7.5-7-5, until the
 15 amount deposited under this item equals five million
 16 dollars (\$5,000,000) for a particular state fiscal year; and
 17 (ii) sixty percent (60%) of the revenue shall be paid to
 18 the city of Gary.
- 19 After the total amount of money deposited in the Lake
 20 County economic development and convention fund
 21 established by IC 36-7.5-7-5 for a particular state fiscal
 22 year under item (i) equals five million dollars (\$5,000,000),
 23 one hundred percent (100%) of the remaining revenue
 24 under this subdivision shall be paid to the city of Gary for
 25 the rest of that state fiscal year. For purposes of this
 26 subdivision, the state comptroller shall treat any amounts
 27 deposited under this clause in the Lake County economic
 28 development and convention fund established by
 29 IC 36-7.5-7-5 as amounts constructively received by the
 30 city of Gary and used to satisfy the city of Gary's funding
 31 obligation to the northwest Indiana regional development
 32 authority under IC 36-7.5-7-5.
- 33 **(3) For state fiscal years ending before July 1, 2050, after**
 34 **making the distributions under subdivisions (1) and (2), the**
 35 **state comptroller shall make distributions from the remaining**
 36 **tax revenue remitted by each licensed owner in the following**
 37 **order of priority:**
- 38 **(A) In each state fiscal year beginning after June 30, 2025,**

and ending with the earlier of:

(i) the state fiscal year beginning July 1, 2044, and ending June 30, 2045, however, if the required review by the budget committee before the first distribution under this clause does not occur until the state fiscal year beginning July 1, 2026, and ending June 30, 2027, then the state fiscal year beginning July 1, 2045, and ending June 30, 2046, is the applicable final state fiscal year under this item; or

(ii) the date on which the state budget director receives a certificate from the public finance director appointed under IC 5-1.2-3-6 that all indebtedness of the Indiana finance authority and the northwest Indiana regional development authority which is secured by the fund has been repaid;

an amount equal to the amount deposited under IC 36-7.5-7-5(c) by the approved entity in the Lake County economic development and convention fund established by IC 36-7.5-7-5, up to five million dollars (\$5,000,000). However, review by the budget committee is required before the first distribution for the first state fiscal year may be made under this clause.

(B) In each state fiscal year beginning after June 30, 2025, and ending before July 1, 2027, and only after:

(i) review by the budget committee before the first distribution under this clause; and

(ii) for each subsequent distribution, upon the state budget director's receipt of a certificate from the fiscal officer of the northwest Indiana regional development authority of the amount deposited under IC 36-7.5-6-5(a) by the city of Gary in the blighted property demolition fund established by IC 36-7.5-6-4 during the state fiscal year;

an amount equal to the amount deposited under IC 36-7.5-6-5(a) by the city of Gary in the blighted property demolition fund established by IC 36-7.5-6-4, up to three million dollars (\$3,000,000).

(C) In each state fiscal year beginning after June 30, 2025,

and ending before July 1, 2050, and only after:

(i) review by the budget committee before the first distribution under this clause; and

(ii) for each subsequent distribution, upon the state budget director's receipt of a certificate from the fiscal officer of the northwest Indiana regional development authority of the amount deposited under IC 36-7.5-8-4 by the city of Gary, or on behalf of the city of Gary from any other source, in the Gary Metro Center station revitalization fund established by IC 36-7.5-8-3 during the state fiscal year;

an amount equal to the amount deposited under IC 36-7.5-8-4 by the city of Gary, or on behalf of the city of Gary from any other source, in the Gary Metro Center station revitalization fund established by IC 36-7.5-8-3, up to three million dollars (\$3,000,000).

The northwest Indiana regional development authority established by IC 36-7.5-2-1 shall provide any information to the department that the department determines is necessary to carry out this subdivision. This subdivision expires July 1, 2050.

(4) 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 state comptroller 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 state comptroller 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. 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 state comptroller 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

1 ending before July 1, 2021, fifty-six and five-tenths percent
 2 (56.5%) shall be paid to the state general fund.

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

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

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

10 However, if:

11 (i) at any time the balance in that fund exceeds twenty-five
 12 million dollars (\$25,000,000); or

13 (ii) in any part of a state fiscal year in which the operating
 14 agent has received at least one hundred million dollars
 15 (\$100,000,000) of adjusted gross receipts;

16 the amount described in this clause shall be paid to the state
 17 general fund for the remainder of the state fiscal year.

18 (3) Forty-three and five-tenths percent (43.5%) shall be paid as
 19 follows:

20 (A) Twenty-two and four-tenths percent (22.4%) shall be paid
 21 as follows:

22 (i) Fifty percent (50%) to the fiscal officer of the town of
 23 French Lick.

24 (ii) Fifty percent (50%) to the fiscal officer of the town of
 25 West Baden Springs.

26 (B) Fourteen and eight-tenths percent (14.8%) shall be paid to
 27 the county treasurer of Orange County for distribution among
 28 the school corporations in the county. The governing bodies
 29 for the school corporations in the county shall provide a
 30 formula for the distribution of the money received under this
 31 clause among the school corporations by joint resolution
 32 adopted by the governing body of each of the school
 33 corporations in the county. Money received by a school
 34 corporation under this clause must be used to improve the
 35 educational attainment of students enrolled in the school
 36 corporation receiving the money. Not later than the first
 37 regular meeting in the school year of a governing body of a
 38 school corporation receiving a distribution under this clause,

1 the superintendent of the school corporation shall submit to
2 the governing body a report describing the purposes for which
3 the receipts under this clause were used and the improvements
4 in educational attainment realized through the use of the
5 money. The report is a public record.

6 (C) Thirteen and one-tenth percent (13.1%) shall be paid to the
7 county treasurer of Orange County.

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

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

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

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

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

33 (i) Beginning after December 31, 2017, ten percent (10%)
34 of the amount transferred under this clause in each calendar
35 year shall be transferred to the South Central Indiana
36 Regional Economic Development Corporation or a
37 successor entity or partnership for economic development
38 for the purpose of recruiting new business to Orange County

as well as promoting the retention and expansion of existing businesses in Orange County.

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

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

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

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

1 (2) would otherwise be due to the city or county under this
2 section;

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

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

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

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

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

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

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

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

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

29 (4) For police and fire pensions.

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

36 (f) This subsection does not apply to an inland casino operating in
37 Vigo County. Before July 15 of each year, the state comptroller shall
38 determine the total amount of money distributed to an entity under

IC 4-33-12-6 or IC 4-33-12-8 during the preceding state fiscal year. If the state comptroller determines that the total amount of money distributed to an entity under IC 4-33-12-6 or IC 4-33-12-8 during the preceding state fiscal year was less than the entity's base year revenue (as determined under IC 4-33-12-9), the state comptroller shall make a supplemental distribution to the entity from taxes collected under this chapter and deposited into the state general fund. Except as provided in subsection (h), the amount of an entity's supplemental distribution is equal to:

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

(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

1 gambling games authorized under this article during the state
 2 fiscal year ending June 30, 2020, the maximum amount is
 3 forty-eight million dollars (\$48,000,000).

4 (3) After June 30, 2021, if the total adjusted gross receipts
 5 received by licensees from gambling games authorized under this
 6 article during the preceding state fiscal year is less than the total
 7 adjusted gross receipts received by licensees from gambling
 8 games authorized under this article during the state fiscal year
 9 ending June 30, 2020, the maximum amount is equal to the result
 10 of:

11 (A) forty-eight million dollars (\$48,000,000); multiplied by

12 (B) the result of:

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

16 (ii) the total adjusted gross receipts received by licensees
 17 from gambling games authorized under this article during
 18 the state fiscal year ending June 30, 2020.

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

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

33 (1) the remaining amount of the supplemental distribution; or

34 (2) the difference, if any, between:

35 (A) three million five hundred thousand dollars (\$3,500,000);
 36 minus

37 (B) the amount of admissions taxes constructively received by
 38 the unit in the previous state fiscal year.

The state comptroller shall distribute the amounts deducted under this subsection to the northwest Indiana ~~redevelopment~~ **regional development** 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

1 withheld and deposited in the state general fund.

2 SECTION 8. IC 4-33-13-5.4, AS ADDED BY P.L.169-2025,
3 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 UPON PASSAGE]: Sec. 5.4. (a) This section applies to each state
5 fiscal year beginning after June 30, 2026.

6 (b) As used in this section, "qualified city" refers to East Chicago,
7 Hammond, or Michigan City.

8 (c) As used in this section, "supplemental payment statute" refers to
9 IC 4-33-13-5.3, as in effect on January 1, 2025.

10 (d) Subject to subsections (i) and (j), a qualified city is entitled to
11 supplemental payments under this section for amounts not paid in state
12 fiscal years 2022, 2023, 2024, and 2025 under the supplemental
13 payment statute. The state comptroller shall determine the total amount
14 of supplemental payments to which each qualified city is entitled as
15 follows:

16 (1) In the case of East Chicago, an amount equal to the sum of the
17 following:

18 (A) Six million four hundred seventy-four thousand two
19 hundred seventy-four dollars (\$6,474,274).

20 (B) The amount, if any, for state fiscal year 2025 for which
21 East Chicago is eligible under the supplemental payment
22 statute.

23 (2) In the case of Michigan City, an amount equal to the sum of
24 the following:

25 (A) Five million seven hundred fifty-two thousand one
26 hundred twenty-five dollars (\$5,752,125).

27 (B) The amount, if any, for state fiscal year 2025 for which
28 Michigan City is eligible under the supplemental payment
29 statute.

30 (3) In the case of Hammond, an amount equal to the amount, if
31 any, for state fiscal year 2025 for which Hammond is eligible
32 under the supplemental payment statute.

33 (e) Subject to subsections (j) and (l), each month, **after deducting**
34 **the amount required under section 5(a)(2)(C)(i) of this chapter**, the
35 state comptroller shall deduct an amount otherwise payable to Gary
36 under section ~~5(a)(2)~~ **5(a)(2)(C)** of this chapter, if any, for the purpose
37 of this chapter, not to exceed a total of two million dollars (\$2,000,000)
38 for the state fiscal year.

(f) Subject to subsections (i), (j), and (l), the state comptroller shall annually distribute supplemental payments to each qualified city, on a monthly basis, based on:

(1) the amount deducted under subsection (e) in the preceding month; and

(2) one-twelfth (1/12) of the amount appropriated from the state general fund under subsection (k).

(g) Money for the supplemental payments is sourced from:

(1) the total amount deducted under subsection (e) in the state fiscal year; plus

(2) money appropriated by the general assembly for the state fiscal year for the purpose of making supplemental payments under this section.

(h) The state comptroller shall make a supplemental payment in each state fiscal year to each qualified city in an amount determined under the last STEP of the following formula:

STEP ONE: Divide the:

(A) total amount determined under subsection (d) for the qualified city; by

(B) aggregate amount of supplemental payments for all qualified cities determined under subsection (d).

STEP TWO: Multiply the:

(A) STEP ONE result; by

(B) amount of money to be used for supplemental payments in the state fiscal year under subsections (f) and (g).

(i) A qualified city may not receive a supplemental payment in excess of the amount determined under subsection (d) for the qualified city.

(j) The total amount of supplemental payments made to qualified cities in all state fiscal years may not exceed the aggregate amount of supplemental payments determined under subsection (d).

(k) There is appropriated from the state general fund to the gaming fund two million dollars (\$2,000,000) in each state fiscal year beginning after June 30, 2026, which may only be used to make supplemental payments. Any amount not needed to make a supplemental payment in a state fiscal year reverts to the state general fund at the close of the state fiscal year and may not be used for any other purpose.

(l) After the total amount of all supplemental payments to qualified cities determined in subsection (d) have been made under this chapter, the state comptroller shall continue, each month, **after deducting the amount required under section 5(a)(2)(C)(i) of this chapter**, to deduct an amount otherwise payable to Gary under section ~~5(a)(2)~~ **5(a)(2)(C)** of this chapter as set forth in subsection (e) not to exceed a total of two million dollars (\$2,000,000) for the state fiscal year for the purpose of repaying to the state the total amounts appropriated from the state general fund under subsection (k) and paid to qualified cities as supplemental payments under this chapter. The state comptroller shall cease the deductions under this subsection on the date that the total amounts appropriated from the state general fund under subsection (k) and paid to qualified cities have been repaid.

(m) This section expires July 1, 2039."

Page 1, line 6, after "person" insert **"defined as a municipal adviser under Section 15B of the Securities Exchange Act."**

Page 1, delete lines 7 through 15.

Page 2, delete lines 1 through 5.

Page 2, line 28, delete "competitive process" and insert **"request for proposals"**.

Page 2, line 29, delete "two (2)" and insert **"three (3)"**.

Page 2, line 29, delete "The competitive" and insert **"The request for proposals must include a scope of services and an evaluation criteria outline."**

Page 2, delete lines 30 through 34.

Page 2, line 37, delete "website." and insert **"website and on the department of local government finance's computer gateway."**

Page 3, between lines 32 and 33, begin a new paragraph and insert:
 "SECTION 12. IC 6-1.1-1-8.7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8.7. "Mobile home" has the meaning set forth in ~~IC 6-1.1-7-1~~ **IC 9-13-2-103.2. The term includes a manufactured home (as defined in IC 9-13-2-96(a))."**

Page 9, between lines 38 and 39, begin a new paragraph and insert:

"SECTION 18. IC 6-1.1-7-1, AS AMENDED BY P.L.23-2024, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) Except as provided in IC 6-1.1-10.5, mobile homes which are located within this state on the assessment date of a year shall be assessed and taxed for that year in the manner

provided in this chapter. If a provision of this chapter conflicts with another provision of this article, the provision of this chapter controls with respect to the assessment and taxation of mobile homes.

(b) For purposes of this chapter, "mobile home" ~~means a dwelling which:~~

(1) ~~is factory assembled;~~

(2) ~~is transportable;~~

(3) ~~is intended for year around occupancy;~~

(4) ~~exceeds thirty-five (35) feet in length; and~~

(5) ~~is designed either for transportation on its own chassis or placement on a temporary foundation.~~ **has the meaning set forth in IC 9-13-2-103.2. The term includes a manufactured home (as defined in IC 9-13-2-96(a))."**

Page 10, delete lines 8 through 42, begin a new paragraph and insert:

"SECTION 20. IC 6-1.1-8-24.5, AS AMENDED BY P.L.230-2025, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 24.5. The department of local government finance shall annually determine and release a solar land base rate for the north region, the central region, and the south region of the state as follows:

(1) For each region, the department shall determine the median true tax value per acre of all land in the region classified under the utility property class codes of the department of local government finance for the immediately preceding assessment date. ~~For purposes of these determinations, the department shall exclude any land classified under the department's utility property class codes that is assessed using the agricultural base rate for the immediately preceding assessment date.~~

(2) The department shall release the department's annual determination of the solar land base rates on or before December 1 of each year."

Page 11, delete lines 1 through 19.

Page 12, delete lines 3 through 42, begin a new paragraph and insert:

"SECTION 23. IC 6-1.1-10.3-3, AS AMENDED BY P.L.68-2025, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 3. As used in this chapter, "exemption ordinance"

refers to an ordinance adopted under section 5 of this chapter by a local income tax council (before July 1, ~~2027~~ **2028**) or by a county adopting body specified in IC 6-3.6-3-1(a) (after June 30, ~~2027~~: **2028**).

SECTION 24. IC 6-1.1-10.5-1, AS ADDED BY P.L.23-2024, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) This chapter applies to ~~mobile homes~~ **and** manufactured homes that are assessed under IC 6-1.1-7.

(b) This chapter does not apply to ~~mobile homes~~ **and** manufactured homes that are assessed as:

(1) inventory; or

(2) real property;

under this article and in accordance with rules adopted by the department of local government finance.

SECTION 25. IC 6-1.1-10.5-4, AS ADDED BY P.L.23-2024, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. As used in this chapter, "manufactured home" has the meaning set forth in ~~IC 9-13-2-96~~: **IC 9-13-2-96(a). The term includes a mobile home (as defined in IC 9-13-2-103.2).**

SECTION 26. IC 6-1.1-10.5-5, AS ADDED BY P.L.23-2024, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. As used in this chapter, "mobile home" has the meaning set forth in ~~IC 6-1.1-7-1(b)~~: **IC 9-13-2-103.2. The term includes a manufactured home (as defined in IC 9-13-2-96(a)).**

SECTION 27. IC 6-1.1-12-13, AS AMENDED BY P.L.230-2025, SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 13. (a) Except as provided in section 40.5 of this chapter, an individual may have twenty-four thousand nine hundred sixty dollars (\$24,960) deducted from the assessed value of the taxable tangible property that the individual owns, or real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property that the individual is buying under a contract that provides that the individual is to pay property taxes on the real property, mobile home, or manufactured home, if the contract or a memorandum of the contract is recorded in the county recorder's office and if:

(1) the individual served in the military or naval forces of the United States during any of its wars;

(2) the individual received an honorable discharge;

(3) the individual has a disability with a service connected disability of ten percent (10%) or more;

(4) the individual's disability is evidenced by:

(A) a pension certificate, an award of compensation, or a disability compensation check issued by the United States Department of Veterans Affairs; or

(B) a certificate of eligibility issued to the individual by the Indiana department of veterans' affairs after the Indiana department of veterans' affairs has determined that the individual's disability qualifies the individual to receive a deduction under this section; and

(5) the individual:

(A) owns the real property, mobile home, or manufactured home; or

(B) is buying the real property, mobile home, or manufactured home under contract;

on the date the statement required by section 15 of this chapter is filed.

(b) The surviving spouse of an individual may receive the deduction provided by this section if the individual satisfied the requirements of subsection (a)(1) through (a)(4) at the time of death and the surviving spouse satisfies the requirement of subsection (a)(5) at the time the deduction statement is filed. The surviving spouse is entitled to the deduction regardless of whether the property for which the deduction is claimed was owned by the deceased veteran or the surviving spouse before the deceased veteran's death.

(c) One who receives the deduction provided by this section may not receive the deduction provided by section 16 of this chapter. However, the individual may receive any other property tax deduction which the individual is entitled to by law.

(d) An individual who has sold real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property to another person under a contract that provides that the contract buyer is to pay the property taxes on the real property, mobile home, or manufactured home may not claim the deduction provided under this section against that real property, mobile home, or manufactured home.

(e) This section applies only to property taxes imposed for an

1 **assessment date before January 1, 2026.**

2 **(f) This section expires January 1, 2028.**

3 SECTION 28. IC 6-1.1-12-14, AS AMENDED BY P.L.230-2025,
 4 SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 5 JANUARY 1, 2026 (RETROACTIVE)]: Sec. 14. (a) ~~Except as~~
 6 ~~provided in subsection (c) and~~ Except as provided in section 40.5 of
 7 this chapter, an individual may have ~~the sum of fourteen thousand~~
 8 ~~dollars (\$14,000)~~ **one hundred percent (100%) of the assessed value**
 9 deducted from the assessed value of the real property, mobile home not
 10 assessed as real property, or manufactured home not assessed as real
 11 property that the individual owns (or the real property, mobile home
 12 not assessed as real property, or manufactured home not assessed as
 13 real property that the individual is buying under a contract that
 14 provides that the individual is to pay property taxes on the real
 15 property, mobile home, or manufactured home if the contract or a
 16 memorandum of the contract is recorded in the county recorder's office)
 17 **and uses as the individual's primary residence if:**

18 (1) the individual served in the military or naval forces of the
 19 United States for at least ninety (90) days;

20 (2) the individual received an honorable discharge;

21 (3) the individual ~~either:~~

22 ~~(A) has a total disability; or~~

23 ~~(B) is at least sixty-two (62) years old and has a disability of at~~
 24 ~~least ten percent (10%);~~

25 (4) the individual's disability is evidenced by:

26 (A) a pension certificate or an award of compensation issued
 27 by the United States Department of Veterans Affairs; or

28 (B) a certificate of eligibility issued to the individual by the
 29 Indiana department of veterans' affairs after the Indiana
 30 department of veterans' affairs has determined that the
 31 individual's disability qualifies the individual to receive a
 32 deduction under this section; ~~and~~

33 (5) the individual:

34 (A) owns the real property, mobile home, or manufactured
 35 home; or

36 (B) is buying the real property, mobile home, or manufactured
 37 home under contract;

38 on the date the statement required by section 15 of this chapter is

1 filed; and

2 **(6) the individual has resided in Indiana for at least one (1)**
 3 **year before the assessment date for which the deduction**
 4 **under this section is claimed.**

5 (b) Except as provided in subsections (c) and (d); The surviving
 6 spouse of an individual may receive the deduction provided by this
 7 section if

8 ~~(1) the individual satisfied the requirements of subsection (a)(1)~~
 9 ~~through (a)(4) at the time of death or~~

10 ~~(2) the individual:~~

11 ~~(A) was killed in action;~~

12 ~~(B) died while serving on active duty in the military or naval~~
 13 ~~forces of the United States; or~~

14 ~~(C) died while performing inactive duty training in the military~~
 15 ~~or naval forces of the United States; and~~

16 the surviving spouse satisfies the requirement of subsection (a)(5) at
 17 the time the deduction statement is filed. The surviving spouse is
 18 entitled to the deduction regardless of whether the property for which
 19 the deduction is claimed was owned by the deceased veteran or the
 20 surviving spouse before the deceased veteran's death. **However, a**
 21 **surviving spouse is no longer eligible for the deduction under this**
 22 **section if the surviving spouse subsequently remarries.**

23 (c) Except as provided in subsection (f); no one is entitled to the
 24 deduction provided by this section if the assessed value of the
 25 individual's Indiana real property, Indiana mobile home not assessed as
 26 real property, and Indiana manufactured home not assessed as real
 27 property, as shown by the tax duplicate, exceeds the assessed value
 28 limit specified in subsection (d):

29 (d) Except as provided in subsection (f); for the:

30 ~~(1) January 1, 2017; January 1, 2018; and January 1, 2019;~~
 31 ~~assessment dates; the assessed value limit for purposes of~~
 32 ~~subsection (c) is one hundred seventy-five thousand dollars~~
 33 ~~(\$175,000);~~

34 ~~(2) January 1, 2020; January 1, 2021; January 1, 2022; and~~
 35 ~~January 1, 2023; assessment dates; the assessed value limit for~~
 36 ~~purposes of subsection (c) is two hundred thousand dollars~~
 37 ~~(\$200,000); and~~

38 ~~(3) January 1, 2024; assessment date and for each assessment date~~

thereafter, the assessed value limit for purposes of subsection (c) is two hundred forty thousand dollars (\$240,000).

(e) (c) An individual who has sold real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property to another person under a contract that provides that the contract buyer is to pay the property taxes on the real property, mobile home, or manufactured home may not claim the deduction provided under this section against that real property, mobile home, or manufactured home.

(f) For purposes of determining the assessed value of the real property, mobile home, or manufactured home under subsection (d) for an individual who has received a deduction under this section in a previous year, increases in assessed value that occur after the later of:

(1) December 31, 2019; or

(2) the first year that the individual has received the deduction; are not considered unless the increase in assessed value is attributable to substantial renovation or new improvements. Where there is an increase in assessed value for purposes of the deduction under this section, the assessor shall provide a report to the county auditor describing the substantial renovation or new improvements, if any, that were made to the property prior to the increase in assessed value.

SECTION 29. IC 6-1.1-12-14.5, AS AMENDED BY P.L.230-2025, SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 14.5. (a) As used in this section, "homestead" has the meaning set forth in section 37 of this chapter.

(b) An individual may claim a deduction from the assessed value of the individual's homestead if:

(1) the individual served in the military or naval forces of the United States for at least ninety (90) days;

(2) the individual received an honorable discharge;

(3) the individual has a disability of at least fifty percent (50%);

(4) the individual's disability is evidenced by:

(A) a pension certificate or an award of compensation issued by the United States Department of Veterans Affairs; or

(B) a certificate of eligibility issued to the individual by the Indiana department of veterans' affairs after the Indiana department of veterans' affairs has determined that the

1 individual's disability qualifies the individual to receive a
 2 deduction under this section; and

3 (5) the homestead was conveyed without charge to the individual
 4 who is the owner of the homestead by an organization that is
 5 exempt from income taxation under the federal Internal Revenue
 6 Code.

7 (c) If an individual is entitled to a deduction from assessed value
 8 under subsection (b) for the individual's homestead, the amount of the
 9 deduction is determined as follows:

10 (1) If the individual is totally disabled, the deduction is equal to
 11 one hundred percent (100%) of the assessed value of the
 12 homestead.

13 (2) If the individual has a disability of at least ninety percent
 14 (90%) but the individual is not totally disabled, the deduction is
 15 equal to ninety percent (90%) of the assessed value of the
 16 homestead.

17 (3) If the individual has a disability of at least eighty percent
 18 (80%) but less than ninety percent (90%), the deduction is equal
 19 to eighty percent (80%) of the assessed value of the homestead.

20 (4) If the individual has a disability of at least seventy percent
 21 (70%) but less than eighty percent (80%), the deduction is equal
 22 to seventy percent (70%) of the assessed value of the homestead.

23 (5) If the individual has a disability of at least sixty percent (60%)
 24 but less than seventy percent (70%), the deduction is equal to
 25 sixty percent (60%) of the assessed value of the homestead.

26 (6) If the individual has a disability of at least fifty percent (50%)
 27 but less than sixty percent (60%), the deduction is equal to fifty
 28 percent (50%) of the assessed value of the homestead.

29 (d) An individual who claims a deduction under this section for an
 30 assessment date may not also claim a deduction under section 13
 31 **(before its expiration)** or 14 of this chapter for that same assessment
 32 date.

33 (e) An individual who desires to claim the deduction under this
 34 section must claim the deduction in the manner specified by the
 35 department of local government finance.

36 SECTION 30. IC 6-1.1-12-15, AS AMENDED BY P.L.230-2025,
 37 SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 JANUARY 1, 2026 (RETROACTIVE)]: Sec. 15. (a) Except as

provided in section 17.8 of this chapter and subject to section 45 of this chapter, an individual who desires to claim the deduction provided by section ~~13~~ or 14 of this chapter must file a statement with the auditor of the county in which the ~~individual resides~~ **property is located**. To obtain the deduction for a desired calendar year in which property taxes are first due and payable, the statement must be completed, dated, and filed with the county auditor on or before January 15 of the calendar year in which the property taxes are first due and payable. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. The statement shall contain a sworn declaration that the individual is entitled to the deduction.

(b) In addition to the statement, the individual shall submit to the county auditor for the auditor's inspection:

~~(1) a pension certificate, an award of compensation, or a disability compensation check issued by the United States Department of Veterans Affairs if the individual claims the deduction provided by section 13 of this chapter;~~

~~(2)~~ (1) a pension certificate or an award of compensation issued by the United States Department of Veterans Affairs if the individual claims the deduction provided by section 14 of this chapter; or

~~(3)~~ (2) the appropriate certificate of eligibility issued to the individual by the Indiana department of veterans' affairs if the individual claims the deduction provided by section ~~13~~ or 14 of this chapter.

(c) If the individual claiming the deduction is under guardianship, the guardian shall file the statement required by this section. If a deceased veteran's surviving spouse is claiming the deduction, the surviving spouse shall provide the documentation necessary to establish that at the time of death the deceased veteran satisfied the requirements of ~~section 13(a)(1) through 13(a)(4) of this chapter;~~ section 14(a)(1) through 14(a)(4) of this chapter or section 14(b)(2) of this chapter, whichever applies.

(d) If the individual claiming a deduction under section ~~13~~ or 14 of this chapter is buying real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property under a contract that provides that the individual is to pay property taxes for

the real estate, mobile home, or manufactured home, the statement required by this section must contain the record number and page where the contract or memorandum of the contract is recorded.

SECTION 31. IC 6-1.1-12-16, AS AMENDED BY P.L.68-2025, SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]: Sec. 16. (a) Except as provided in section 40.5 of this chapter, a surviving spouse may have the sum of eighteen thousand seven hundred twenty dollars (\$18,720) deducted from the assessed value of the surviving spouse's tangible property, or real property, mobile home not assessed as real property, or manufactured home not assessed as real property that the surviving spouse is buying under a contract that provides that the surviving spouse is to pay property taxes on the real property, mobile home, or manufactured home, if the contract or a memorandum of the contract is recorded in the county recorder's office, and if:

(1) the deceased spouse served in the military or naval forces of the United States before November 12, 1918;

(2) the deceased spouse received an honorable discharge; and

(3) the surviving spouse:

(A) owns the real property, mobile home, or manufactured home; or

(B) is buying the real property, mobile home, or manufactured home under contract;

on the date the statement required by section 17 of this chapter is filed.

(b) A surviving spouse who receives the deduction provided by this section may not receive the deduction provided by section 13 **(before its expiration)** of this chapter. However, the surviving spouse may receive any other deduction which the surviving spouse is entitled to by law.

(c) An individual who has sold real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property to another person under a contract that provides that the contract buyer is to pay the property taxes on the real property, mobile home, or manufactured home may not claim the deduction provided under this section against that real property, mobile home, or manufactured home.

~~(d) This section applies only to property taxes imposed for an~~

1 ~~assessment date before January 1, 2025.~~

2 ~~(c) This section expires January 1, 2027.~~

3 SECTION 32. IC 6-1.1-12-17, AS AMENDED BY P.L.68-2025,
4 SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JANUARY 1, 2025 (RETROACTIVE)]: Sec. 17. ~~(a)~~ Except as
6 provided in section 17.8 of this chapter and subject to section 45 of this
7 chapter, a surviving spouse who desires to claim the deduction
8 provided by section 16 of this chapter must file a statement with the
9 auditor of the county in which the surviving spouse resides. To obtain
10 the deduction for a desired calendar year in which property taxes are
11 first due and payable, the statement must be completed, dated, and filed
12 with the county auditor on or before January 15 of the calendar year in
13 which the property taxes are first due and payable. The statement may
14 be filed in person or by mail. If mailed, the mailing must be postmarked
15 on or before the last day for filing. The statement shall contain:

16 (1) a sworn statement that the surviving spouse is entitled to the
17 deduction; and

18 (2) the record number and page where the contract or
19 memorandum of the contract is recorded, if the individual is
20 buying the real property on a contract that provides that the
21 individual is to pay property taxes on the real property.

22 In addition to the statement, the surviving spouse shall submit to the
23 county auditor for the auditor's inspection a letter or certificate from the
24 United States Department of Veterans Affairs establishing the service
25 of the deceased spouse in the military or naval forces of the United
26 States before November 12, 1918.

27 ~~(b) This section applies only to property taxes imposed for an~~
28 ~~assessment date before January 1, 2025.~~

29 ~~(c) This section expires January 1, 2027.~~

30 SECTION 33. IC 6-1.1-12-17.8, AS AMENDED BY THE
31 TECHNICAL CORRECTIONS BILL OF THE 2026 GENERAL
32 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
33 JANUARY 1, 2025 (RETROACTIVE)]: Sec. 17.8. (a) An individual
34 who receives a deduction provided under section 9 (before its
35 expiration), 11 (before its expiration), 13 **(before its expiration)**, 14,
36 16, ~~(before its expiration)~~, 17.4 (before its expiration), or 37 of this
37 chapter in a particular year and who remains eligible for the deduction
38 in the following year is not required to file a statement to apply for the

deduction in the following year. However, for purposes of a deduction under section 37 of this chapter, the county auditor may, in the county auditor's discretion, terminate the deduction for assessment dates after January 15, 2012, if the individual does not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015), as determined by the county auditor, before January 1, 2013. Before the county auditor terminates the deduction because the taxpayer claiming the deduction did not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1, 2013, the county auditor shall mail notice of the proposed termination of the deduction to:

(1) the last known address of each person liable for any property taxes or special assessment, as shown on the tax duplicate or special assessment records; or

(2) the last known address of the most recent owner shown in the transfer book.

(b) An individual who receives a deduction provided under section 9 (before its expiration), 11 (before its expiration), 13 **(before its expiration)**, 14, 16, ~~(before its expiration)~~, or 17.4 (before its expiration) of this chapter in a particular year and who becomes ineligible for the deduction in the following year shall notify the auditor of the county in which the real property, mobile home, or manufactured home for which the individual claims the deduction is located of the individual's ineligibility in the year in which the individual becomes ineligible. An individual who becomes ineligible for a deduction under section 37 of this chapter shall notify the county auditor of the county in which the property is located in conformity with section 37 of this chapter.

(c) The auditor of each county shall, in a particular year, apply a deduction provided under section 9 (before its expiration), 11 (before its expiration), 13 **(before its expiration)**, 14, 16, ~~(before its expiration)~~, 17.4 (before its expiration), or 37 of this chapter to each individual who received the deduction in the preceding year unless the auditor determines that the individual is no longer eligible for the deduction.

(d) An individual who receives a deduction provided under section 9 (before its expiration), 11 (before its expiration), 13 **(before its expiration)**, 14, 16, ~~(before its expiration)~~, 17.4 (before its expiration),

or 37 of this chapter for property that is jointly held with another owner in a particular year and remains eligible for the deduction in the following year is not required to file a statement to reapply for the deduction following the removal of the joint owner if:

- (1) the individual is the sole owner of the property following the death of the individual's spouse; or
- (2) the individual is the sole owner of the property following the death of a joint owner who was not the individual's spouse.

If a county auditor terminates a deduction under section 9 of this chapter (before its expiration), a deduction under section 37 of this chapter, or a credit under IC 6-1.1-20.6-8.5 after June 30, 2017, and before May 1, 2019, because the taxpayer claiming the deduction or credit did not comply with a requirement added to this subsection by P.L.255-2017 to reapply for the deduction or credit, the county auditor shall reinstate the deduction or credit if the taxpayer provides proof that the taxpayer is eligible for the deduction or credit and is not claiming the deduction or credit for any other property.

(e) A trust entitled to a deduction under section 9 (before its expiration), 11 (before its expiration), 13 (**before its expiration**), 14, 16, (~~before its expiration~~), 17.4 (before its expiration), or 37 of this chapter for real property owned by the trust and occupied by an individual in accordance with section 17.9 of this chapter (~~before its expiration~~) is not required to file a statement to apply for the deduction, if:

- (1) the individual who occupies the real property receives a deduction provided under section 9 (before its expiration), 11 (before its expiration), 13 (**before its expiration**), 14, 16, (~~before its expiration~~), 17.4 (before its expiration), or 37 of this chapter in a particular year; and
- (2) the trust remains eligible for the deduction in the following year.

However, for purposes of a deduction under section 37 of this chapter, the individuals that qualify the trust for a deduction must comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1, 2013.

(f) A cooperative housing corporation (as defined in 26 U.S.C. 216) that is entitled to a deduction under section 37 of this chapter in the immediately preceding calendar year for a homestead (as defined in

section 37 of this chapter) is not required to file a statement to apply for the deduction for the current calendar year if the cooperative housing corporation remains eligible for the deduction for the current calendar year. However, the county auditor may, in the county auditor's discretion, terminate the deduction for assessment dates after January 15, 2012, if the individual does not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015), as determined by the county auditor, before January 1, 2013. Before the county auditor terminates a deduction because the taxpayer claiming the deduction did not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1, 2013, the county auditor shall mail notice of the proposed termination of the deduction to:

(1) the last known address of each person liable for any property taxes or special assessment, as shown on the tax duplicate or special assessment records; or

(2) the last known address of the most recent owner shown in the transfer book.

(g) An individual who:

(1) was eligible for a homestead credit under IC 6-1.1-20.9 (repealed) for property taxes imposed for the March 1, 2007, or January 15, 2008, assessment date; or

(2) would have been eligible for a homestead credit under IC 6-1.1-20.9 (repealed) for property taxes imposed for the March 1, 2008, or January 15, 2009, assessment date if IC 6-1.1-20.9 had not been repealed;

is not required to file a statement to apply for a deduction under section 37 of this chapter if the individual remains eligible for the deduction in the current year. An individual who filed for a homestead credit under IC 6-1.1-20.9 (repealed) for an assessment date after March 1, 2007 (if the property is real property), or after January 1, 2008 (if the property is personal property), shall be treated as an individual who has filed for a deduction under section 37 of this chapter. However, the county auditor may, in the county auditor's discretion, terminate the deduction for assessment dates after January 15, 2012, if the individual does not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015), as determined by the county auditor, before January 1, 2013. Before the county auditor terminates the deduction because the taxpayer claiming the deduction did not comply with the requirement

in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1, 2013, the county auditor shall mail notice of the proposed termination of the deduction to the last known address of each person liable for any property taxes or special assessment, as shown on the tax duplicate or special assessment records, or to the last known address of the most recent owner shown in the transfer book.

(h) If a county auditor terminates a deduction because the taxpayer claiming the deduction did not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1, 2013, the county auditor shall reinstate the deduction if the taxpayer provides proof that the taxpayer is eligible for the deduction and is not claiming the deduction for any other property.

(i) A taxpayer described in section 37(r) of this chapter is not required to file a statement to apply for the deduction provided by section 37 of this chapter if the property owned by the taxpayer remains eligible for the deduction for that calendar year.

(j) A surviving spouse who received the deduction provided by section 16 of this chapter for the January 1, 2024, assessment date is not required to file a statement to reapply for the deduction to receive the deduction for the January 1, 2025, assessment date. The county auditor shall apply the deduction provided by section 16 of this chapter for the surviving spouse for the January 1, 2025, assessment date on the surviving spouse's property tax statement for property taxes first due and payable in 2026.

SECTION 34. IC 6-1.1-12-17.9, AS AMENDED BY P.L.230-2025, SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 17.9. A trust is entitled to a deduction under section 9 (before its expiration), 11 (before its expiration), 13 **(before its expiration)**, ~~14, 16, (before its expiration),~~ or 17.4 (before its expiration) of this chapter for real property owned by the trust and occupied by an individual if the county auditor determines that the individual:

(1) upon verification in the body of the deed or otherwise, has either:

(A) a beneficial interest in the trust; or

(B) the right to occupy the real property rent free under the terms of a qualified personal residence trust created by the individual under United States Treasury Regulation

1 25.2702-5(c)(2); and
2 (2) otherwise qualifies for the deduction."
3 Page 13, delete line 1.
4 Page 21, between lines 40 and 41, begin a new paragraph and insert:
5 "SECTION 36. IC 6-1.1-12-43, AS AMENDED BY P.L.230-2025,
6 SECTION 37, AND AS AMENDED BY P.L.186-2025, SECTION
7 292, AND AS AMENDED BY THE TECHNICAL CORRECTIONS
8 BILL OF THE 2026 GENERAL ASSEMBLY, IS CORRECTED AND
9 AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1,
10 2025 (RETROACTIVE)]: Sec. 43. (a) For purposes of this section:
11 (1) "benefit" refers to a deduction under section 9 (before its
12 expiration), 11 (before its expiration), 13, ~~(before its expiration);~~
13 14, ~~(before its expiration);~~ 16, ~~(before its expiration);~~ 17.4 (before
14 its expiration), 26 (before its expiration), 29 (before its
15 expiration), 33 (before its expiration), 34 (before its expiration),
16 37, or 37.5 of this chapter;
17 (2) "closing agent" means a person that closes a transaction;
18 (3) "customer" means an individual who obtains a loan in a
19 transaction; and
20 (4) "transaction" means a single family residential:
21 (A) first lien purchase money mortgage transaction; or
22 (B) refinancing transaction.
23 (b) Before closing a transaction after December 31, 2004, a closing
24 agent must provide to the customer the form referred to in subsection
25 (c).
26 (c) ~~Before June 1, 2004,~~ The department of local government
27 finance shall prescribe the form to be provided by closing agents to
28 customers under subsection (b). The department shall make the form
29 available to closing agents, county assessors, county auditors, and
30 county treasurers in hard copy and electronic form. County assessors,
31 county auditors, and county treasurers shall make the form available to
32 the general public. The form must:
33 (1) on one (1) side:
34 (A) list each benefit; and
35 (B) list the eligibility criteria for each benefit;
36 (2) on the other side indicate:
37 (A) each action by and each type of documentation from the
38 customer required to file for each benefit; and

- 1 (B) sufficient instructions and information to permit a party to
 2 terminate a standard deduction under section 37 of this chapter
 3 on any property on which the party or the spouse of the party
 4 will no longer be eligible for the standard deduction under
 5 section 37 of this chapter after the party or the party's spouse
 6 begins to reside at the property that is the subject of the
 7 closing, including an explanation of the tax consequences and
 8 applicable penalties, if a party unlawfully claims a standard
 9 deduction under section 37 of this chapter; and
- 10 (3) be printed in one (1) of two (2) or more colors prescribed by
 11 the department of local government finance that distinguish the
 12 form from other documents typically used in a closing referred to
 13 in subsection (b).
- 14 (d) A closing agent:
- 15 (1) may reproduce the form referred to in subsection (c);
 16 (2) in reproducing the form, must use a print color prescribed by
 17 the department of local government finance; and
 18 (3) is not responsible for the content of the form referred to in
 19 subsection (c) and shall be held harmless by the department of
 20 local government finance from any liability for the content of the
 21 form.
- 22 *(e) This subsection applies to a transaction that is closed after*
 23 *December 31, 2009. In addition to providing the customer the form*
 24 *described in subsection (c) before closing the transaction, a closing*
 25 *agent shall do the following as soon as possible after the closing, and*
 26 *within the time prescribed by the department of insurance under*
 27 *IC 27-7-3-15.5:*
- 28 *(1) To the extent determinable, input the information described in*
 29 *IC 27-7-3-15.5(c)(2) into the system maintained by the*
 30 *department of insurance under IC 27-7-3-15.5.*
- 31 *(2) Submit the form described in IC 27-7-3-15.5(c) to the data*
 32 *base described in IC 27-7-3-15.5(c)(2)(D).*
- 33 *(f) A closing agent to which this section applies shall document the*
 34 *closing agent's compliance with this section with respect to each*
 35 *transaction in the form of verification of compliance signed by the*
 36 *customer.*
- 37 *(g) Subject to IC 27-7-3-15.5(d), a closing agent is subject to a civil*
 38 *penalty of twenty-five dollars (\$25) for each instance in which the*

1 *closing agent fails to comply with this section with respect to a*
 2 *customer. The penalty:*

3 *(1) may be enforced by the state agency that has administrative*
 4 *jurisdiction over the closing agent in the same manner that the*
 5 *agency enforces the payment of fees or other penalties payable to*
 6 *the agency; and*

7 *(2) shall be paid into:*

8 *(A) the state general fund; if the closing agent fails to comply*
 9 *with subsection (b); or*

10 *(B) the home ownership education account established by*
 11 *IC 5-20-1-27, if the closing agent fails to comply with*
 12 *subsection (e) in a transaction that is closed after December*
 13 *31, 2009.*

14 *(h) A closing agent is not liable for any other damages claimed by*
 15 *a customer because of:*

16 *(1) the closing agent's mere failure to provide the appropriate*
 17 *document to the customer under subsection (b); or*

18 *(2) with respect to a transaction that is closed after December 31,*
 19 *2009, the closing agent's failure to input the information or*
 20 *submit the form described in subsection (e).*

21 *(i) The state agency that has administrative jurisdiction over a*
 22 *closing agent shall:*

23 *(1) examine the closing agent to determine compliance with this*
 24 *section; and*

25 *(2) impose and collect penalties under subsection (g).*

26 SECTION 37. IC 6-1.1-12-46, AS AMENDED BY P.L.230-2025,
 27 SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 28 JANUARY 1, 2025 (RETROACTIVE)]: Sec. 46. (a) This section
 29 applies to real property for an assessment date in 2011 or a later year
 30 if:

31 (1) the real property is not exempt from property taxation for the
 32 assessment date;

33 (2) title to the real property is transferred after the assessment date
 34 and on or before the December 31 that next succeeds the
 35 assessment date;

36 (3) the transferee of the real property applies for an exemption
 37 under IC 6-1.1-11 for the next succeeding assessment date; and

38 (4) the county property tax assessment board of appeals

1 determines that the real property is exempt from property taxation
2 for that next succeeding assessment date.

3 (b) For the assessment date referred to in subsection (a)(1), real
4 property is eligible for any deductions for which the transferor under
5 subsection (a)(2) was eligible for that assessment date under the
6 following:

- 7 (1) IC 6-1.1-12-1 (before its repeal).
- 8 (2) IC 6-1.1-12-9 (before its expiration).
- 9 (3) IC 6-1.1-12-11 (before its expiration).
- 10 (4) IC 6-1.1-12-13 **(before its expiration)**.
- 11 (5) IC 6-1.1-12-14.
- 12 (6) IC 6-1.1-12-16. ~~(before its expiration)~~.
- 13 (7) IC 6-1.1-12-17.4 (before its expiration).
- 14 (8) IC 6-1.1-12-18 (before its expiration).
- 15 (9) IC 6-1.1-12-22 (before its expiration).
- 16 (10) IC 6-1.1-12-37.
- 17 (11) IC 6-1.1-12-37.5.

18 (c) For the payment date applicable to the assessment date referred
19 to in subsection (a)(1), real property is eligible for the credit for
20 excessive residential property taxes under IC 6-1.1-20.6 for which the
21 transferor under subsection (a)(2) would be eligible for that payment
22 date if the transfer had not occurred."

23 Page 26, line 5, strike "an opportunity for".

24 Page 26, strike line 6.

25 Page 26, line 7, strike "county auditor must give notice of the
26 hearing under IC 5-3-1." and insert "**written notice of the amendment**
27 **to the county fiscal body, the department of local government**
28 **finance, and the fiscal officers of the affected taxing units within**
29 **the county.**".

30 Page 26, line 9, after "shall" insert "**also**".

31 Page 26, line 10, strike "public hearing" and insert "**amendment**".

32 Page 26, after line 42, begin a new paragraph and insert:

33 "SECTION 46. IC 6-1.1-17-5.4, AS AMENDED BY P.L.230-2025,
34 SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
35 JULY 1, 2026]: Sec. 5.4. (a) Not later than March 2 of each year, the
36 fiscal officer of a political subdivision shall submit a statement to the
37 department of local government finance attesting that the political
38 subdivision uploaded any contract entered into during the immediately

1 preceding year:

2 **(1) if the total cost of the contract to the political subdivision**
 3 **exceeds fifty thousand dollars (\$50,000) during the term of the**
 4 **contract as required by IC 5-14-3.8-3.5(c); and**

5 **(2) related to the provision of fire services or emergency medical**
 6 **services to the Indiana transparency website as required by**
 7 **IC 5-14-3.8-3.5(d).**

8 (b) The department of local government finance may not approve
 9 the budget of a political subdivision or a supplemental appropriation
 10 for a political subdivision until the political subdivision files the
 11 attestation under subsection (a).

12 SECTION 47. IC 6-1.1-18-28, AS AMENDED BY P.L.236-2023,
 13 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 UPON PASSAGE]: Sec. 28. (a) **This section applies to a township if:**

15 **(1) the township has previously submitted a petition, or**
 16 **petitions, under this section in any year after December 31,**
 17 **2016;**

18 **(2) the sum of all adjustments determined under STEP**
 19 **THREE of subsection (c) for the petition or petitions**
 20 **described in subdivision (1) equals fifteen-hundredths (0.15);**
 21 **and**

22 **(3) the percentage growth in the township's assessed value for**
 23 **the preceding year compared to the year immediately before**
 24 **the preceding year is:**

25 **(A) at least equal to the maximum levy growth quotient**
 26 **determined under IC 6-1.1-18.5-2 for the preceding year**
 27 **multiplied by two (2); and**

28 **(B) not more than maximum levy growth quotient**
 29 **determined under IC 6-1.1-18.5-2 for the preceding year**
 30 **multiplied by four (4).**

31 (b) The executive of a township may, upon approval by the
 32 township fiscal body, submit a petition to the department of local
 33 government finance for an increase in the township's maximum
 34 permissible ad valorem property tax levy for its township firefighting
 35 and emergency services fund under IC 36-8-13-4(a)(1) or the levies for
 36 the township firefighting fund and township emergency services fund
 37 described in IC 36-8-13-4(a)(2), as applicable, for property taxes for
 38 any year for which a petition is submitted under this section.

1 ~~(b)~~ **(c)** Subject to subsection (e), if the township submits a petition
 2 as provided in subsection ~~(a)~~ **(b)** before ~~April~~ **June** 1 of a year, the
 3 department of local government finance shall increase the township's
 4 maximum permissible ad valorem property tax levy for the township
 5 firefighting and emergency services fund under IC 36-8-13-4(a)(1) or
 6 the combined levies for the township firefighting fund and township
 7 emergency services fund described in IC 36-8-13-4(a)(2), as
 8 applicable, for property taxes first due and payable in the immediately
 9 succeeding year by using the following formula for purposes of
 10 subsection ~~(c)~~**(2)**: **(d)(2)**:

11 STEP ONE: Determine the percentage increase in the population,
 12 as determined by the township fiscal body and as may be
 13 prescribed by the department of local government finance, that is
 14 within the fire protection and emergency services area of the
 15 township during the ten (10) year period immediately preceding
 16 the year in which the petition is submitted under subsection ~~(a)~~:
 17 **(b)**. The township fiscal body may use the most recently available
 18 population data issued by the Bureau of the Census during the ten
 19 (10) year period immediately preceding the petition.

20 STEP TWO: Determine the greater of zero (0) or the result of:

21 (A) the STEP ONE percentage; minus

22 (B) six percent (6%);

23 expressed as a decimal.

24 STEP THREE: Determine a rate that is the lesser of:

25 (A) fifteen-hundredths (0.15); or

26 (B) the STEP TWO result.

27 STEP FOUR: Reduce the STEP THREE rate by any rate increase
 28 in the township's property tax rate or rates for its township
 29 firefighting and emergency services fund, township firefighting
 30 fund, or township emergency services fund, as applicable, within
 31 the immediately preceding ten (10) year period that was made
 32 based on a petition submitted by the township under this section.

33 ~~(e)~~ **(d)** The township's maximum permissible ad valorem property
 34 tax levy for its township firefighting and emergency services fund
 35 under IC 36-8-13-4(a)(1) or the combined levies for the township
 36 firefighting fund and township emergency services fund described in
 37 IC 36-8-13-4(a)(2) for property taxes first due and payable in a given
 38 year, as adjusted under this section, shall be calculated as:

(1) the amount of the ad valorem property tax levy increase for the township firefighting and emergency services fund under IC 36-8-13-4(a)(1) or the combined levies for the township firefighting fund and township emergency services fund described in IC 36-8-13-4(a)(2), as applicable, without regard to this section; plus

(2) an amount equal to the result of:

(A) the rate determined under the formula in subsection ~~(b)~~;

~~(c)~~; multiplied by

(B) the net assessed value of the fire protection and emergency services area divided by one hundred (100).

The calculation under this subsection shall be used in the determination of the township's maximum permissible ad valorem property tax levy under IC 36-8-13-4 for property taxes first due and payable in the first year of the increase and thereafter.

(e) Notwithstanding the rate limitation in STEP THREE of subsection (c), a township may submit a petition under subsection (b) to increase the township's maximum permissible ad valorem property tax levy for its township firefighting and emergency services fund under IC 36-8-13-4(a)(1) or the levies for the township firefighting fund and township emergency services fund described in IC 36-8-13-4(a)(2), as applicable, for property taxes first due and payable in the immediately succeeding year as determined under the formula under subsection (c), subject to the following:

(1) The amount determined under subsection (c) may not exceed the result of:

(A) the STEP TWO result in subsection (c); multiplied by

(B) eight-tenths (0.8).

(2) The rate, as adjusted under this section and as certified by the department of local government finance for the township's maximum permissible ad valorem property tax levy for:

(A) its township firefighting and emergency services fund under IC 36-8-13-4(a)(1); or

(B) the levies for the township firefighting fund and township emergency services fund described in IC 36-8-13-4(a)(2);

as applicable, may not exceed a rate determined by the

formula under subsection (f).

(3) STEP FOUR of subsection (c) applies to any petition the executive of the township subsequently submits after submitting an initial petition after December 31, 2025, under this section.

(f) The rate limitation described in subsection (e)(2) shall be determined using the following formula:

STEP ONE: Determine the sum of:

(A) the rate certified by the department of local government finance for the current year for the township's:

(i) township firefighting and emergency services fund under IC 36-8-13-4(a)(1); or

(ii) the levies for the township firefighting fund and township emergency services fund described in IC 36-8-13-4(a)(2);

as applicable; plus

(B) the amount determined under STEP THREE of subsection (c).

STEP TWO: Determine the lesser of:

(A) twenty-hundredths (0.20); or

(B) the STEP ONE result."

Delete page 27.

Page 28, delete lines 1 through 19.

Page 32, between lines 3 and 4, begin a new paragraph and insert:

"SECTION 52. IC 6-1.1-18.5-33 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 33. (a) This section applies only to Miami Township in Cass County.**

(b) Subject to subsection (c), the executive of a township described in subsection (a) may, after approval by the fiscal body of the township, and before August 1, 2026, submit a petition to the department of local government finance requesting an increase in the township's maximum permissible ad valorem property tax levy for property taxes first due and payable in 2027.

(c) Before the fiscal body of the township may approve a petition under subsection (b), the fiscal body of the township shall hold a public hearing on the petition. The fiscal body shall give

notice of the public hearing under IC 5-3-1. At the public hearing, the fiscal body shall make available to the public the following:

(1) A fiscal plan describing the need for the increase to the levy and the expenditures for which the revenue generated from the increase to the levy will be used.

(2) A statement that the proposed increase will be a permanent increase to the township's maximum permissible ad valorem property tax levy.

(3) The estimated effect of the proposed increase on taxpayers.

After the fiscal body approves the petition, the township shall immediately notify the other civil taxing units and school corporations in the county that are located in a taxing district where the township is also located.

(d) If the executive of the township submits a petition under subsection (b), the department of local government finance shall increase the maximum permissible ad valorem property tax levy for property taxes first due and payable in 2027 by twelve thousand one hundred sixty-seven dollars (\$12,167).

(e) The township's maximum permissible ad valorem property tax levy for property taxes first due and payable in 2027, as adjusted under this section, shall be used in the determination of the township's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes first due and payable in 2028 and thereafter.

(f) This section expires June 30, 2029.

SECTION 53. IC 6-1.1-20.6-2.4, AS ADDED BY P.L.146-2008, SECTION 217, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2.4. As used in this chapter,

(1) "manufactured home" has the meaning set forth in ~~IC 22-12-1-16~~; and IC 9-13-2-96(a). The term includes a mobile home (as defined in IC 9-13-2-103.2).

(2) "mobile home" has the meaning set forth in ~~IC 16-41-27-4~~."

Page 37, delete lines 27 through 42, begin a new paragraph and insert:

"SECTION 60. IC 6-1.1-22-19, AS ADDED BY P.L.230-2025, SECTION 50, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 19. (a) This section

1 applies to real property tax statements provided to taxpayers after
2 December 31, 2025.

3 (b) In a manner determined by the department of local government
4 finance, the department of local government finance shall include on
5 the coupon page of the property tax statement prescribed by the
6 department of local government finance educational information
7 regarding the eligibility and procedures for the following deductions
8 and ~~credit credits~~ available to certain eligible taxpayers:

9 (1) The deduction for a veteran with a partial disability under
10 IC 6-1.1-12-13 **(before its expiration)**.

11 (2) The deduction for a totally disabled veteran ~~or a veteran who~~
12 ~~is at least sixty-two (62) years of age who is partially disabled~~
13 under IC 6-1.1-12-14.

14 (3) The deduction for a disabled veteran under IC 6-1.1-12-14.5.

15 (4) The credit for a person sixty-five (65) years of age or older
16 under IC 6-1.1-51.3-1.

17 **(5) The credit for a disabled veteran or a veteran who is at**
18 **least sixty-two (62) years of age under IC 6-1.1-51.3-5.**

19 **(6) The credit for a veteran with a partial disability under**
20 **IC 6-1.1-51.3-6."**

21 Page 38, delete line 1.

22 Page 42, between lines 28 and 29, begin a new paragraph and insert:

23 "SECTION 64. IC 6-1.1-37-4, AS AMENDED BY P.L.230-2025,
24 SECTION 56, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
25 JANUARY 1, 2026 (RETROACTIVE)]: Sec. 4. A person who makes
26 a false statement, with intent to obtain the property tax deduction
27 provided in either IC 6-1.1-12-13 **(before its expiration)** or
28 IC 6-1.1-12-14 when the person is not entitled to the deduction,
29 commits a Class B misdemeanor."

30 Page 46, delete lines 34 through 42, begin a new paragraph and
31 insert:

32 "SECTION 67. IC 6-1.1-51.3-1, AS ADDED BY P.L.68-2025,
33 SECTION 84, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
34 JANUARY 1, 2026 (RETROACTIVE)]: Sec. 1. (a) An individual is
35 entitled to a credit against local property taxes imposed on the
36 individual's real property, or mobile home or manufactured home
37 within the county, if:

38 (1) the individual is at least sixty-five (65) years of age on or

1 before December 31 of the calendar year preceding the year in
 2 which the credit is claimed;

3 (2) the individual has owned the real property, mobile home, or
 4 manufactured home for at least one (1) year before claiming the
 5 credit; or the individual has been buying the real property, mobile
 6 home, or manufactured home under a contract that provides that
 7 the individual is to pay the property taxes on the real property,
 8 mobile home, or manufactured home for at least one (1) year
 9 before claiming the credit, and the contract or a memorandum of
 10 the contract is recorded in the county recorder's office;

11 (3) the individual:

12 (A) owns the real property, mobile home, or manufactured
 13 home; or

14 (B) is buying the real property, mobile home, or manufactured
 15 home under contract;

16 on the date the credit is claimed; ~~and~~

17 (4) the:

18 (A) individual had, in the case of an individual who filed a
 19 single return, adjusted gross income (as defined in Section 62
 20 of the Internal Revenue Code) not exceeding sixty thousand
 21 dollars (\$60,000);

22 (B) individual had, in the case of an individual who filed a
 23 joint income tax return with the individual's spouse, combined
 24 adjusted gross income (as defined in Section 62 of the Internal
 25 Revenue Code) not exceeding seventy thousand dollars
 26 (\$70,000); or

27 (C) combined adjusted gross income (as defined in Section 62
 28 of the Internal Revenue Code) of the individual and all other
 29 individuals with whom:

30 (i) the individual shares ownership; or

31 (ii) the individual is purchasing the property under a
 32 contract;

33 as joint tenants or tenants in common did not exceed seventy
 34 thousand dollars (\$70,000);

35 for the calendar year preceding by two (2) years the calendar year
 36 in which the property taxes are first due and payable; **and**

37 **(5) the individual resides on the real property, mobile home,**
 38 **or manufactured home.**

- 1 (b) The amount of the credit is equal to one hundred fifty dollars
2 (\$150).
- 3 (c) An individual may not be denied the credit provided under this
4 section because the individual is absent from the real property, mobile
5 home, or manufactured home while in a nursing home or hospital.
- 6 (d) For purposes of this section, if real property, a mobile home, or
7 a manufactured home is owned by:
- 8 (1) tenants by the entirety;
9 (2) joint tenants; or
10 (3) tenants in common;
- 11 only one (1) credit may be allowed. However, the age requirement is
12 satisfied if any one (1) of the tenants is at least sixty-five (65) years of
13 age.
- 14 (e) A surviving spouse is entitled to the credit provided by this
15 section if:
- 16 (1) the surviving spouse is at least sixty (60) years of age on or
17 before December 31 of the calendar year preceding the year in
18 which the credit is claimed;
- 19 (2) the surviving spouse's deceased husband or wife was at least
20 sixty-five (65) years of age at the time of a death; and
21 (3) the surviving spouse has not remarried.
- 22 (f) An individual who has sold real property to another person under
23 a contract that provides that the contract buyer is to pay the property
24 taxes on the real property may not claim the credit provided under this
25 section against that real property.
- 26 (g) If individuals share ownership or are purchasing the property
27 under a contract as joint tenants or tenants in common and all of the
28 tenants are not at least sixty-five (65) years of age, the credit allowed
29 under this section shall be reduced by an amount equal to the credit
30 multiplied by a fraction. The numerator of the fraction is the number of
31 tenants who are not at least sixty-five (65) years of age, and the
32 denominator is the total number of tenants.
- 33 (h) An individual wishing to claim a credit under this section must
34 file a statement, on forms prescribed by the department of local
35 government finance, with the county auditor and provide
36 documentation necessary to substantiate the individual's eligibility for
37 the credit. The statement must be completed and dated on or before
38 January 15 of the calendar year in which the property taxes are first due

and payable. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. An individual who remains eligible for the credit in the following year is not required to file a statement to apply for the credit in the following year. However, an individual who receives a credit under this section in a particular year and who becomes ineligible for the credit in the following year shall notify the auditor of the county in which the homestead is located of the individual's ineligibility not later than sixty (60) days after the individual becomes ineligible.

SECTION 68. IC 6-1.1-51.3-5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: **Sec. 5. (a) An individual is entitled to a credit against local property taxes imposed on the individual's real property, or mobile home or manufactured home within the county, if:**

(1) the individual served in the military or naval forces of the United States for at least ninety (90) days;

(2) the individual received an honorable discharge;

(3) the individual is at least sixty-two (62) years of age and has a disability of at least ten percent (10%);

(4) the individual's disability is evidenced by:

(A) a pension certificate or an award of compensation issued by the United States Department of Veterans Affairs; or

(B) a certificate of eligibility issued to the individual by the Indiana department of veterans' affairs after the Indiana department of veterans' affairs has determined that the individual's disability qualifies the individual to receive a credit under this section; and

(5) the individual:

(A) owns the real property, mobile home, or manufactured home; or

(B) is buying the real property, mobile home, or manufactured home under contract;

on the date the credit is claimed, and in the case of clause (B), the contract or a memorandum of the contract is recorded in the county recorder's office.

(b) The amount of the credit is equal to two hundred fifty

1 dollars (\$250).

2 (c) The surviving spouse of an individual may receive the credit
3 provided by this section if:

4 (1) the individual satisfied the requirements of subsection
5 (a)(1) through (a)(4) at the time of death; or

6 (2) the individual:

7 (A) was killed in action;

8 (B) died while serving on active duty in the military or
9 naval forces of the United States; or

10 (C) died while performing inactive duty training in the
11 military or naval forces of the United States;

12 and the surviving spouse satisfies the requirement of subsection
13 (a)(5) at the time the credit is claimed. The surviving spouse is
14 entitled to the credit regardless of whether the property for which
15 the credit is claimed was owned by the deceased veteran or the
16 surviving spouse before the deceased veteran's death.

17 (d) An individual who receives the credit provided by this
18 section may receive any other property tax credit that the
19 individual is entitled to by law.

20 (e) An individual who has sold real property or a mobile home
21 or manufactured home to another person under a contract that
22 provides that the contract buyer is to pay the property taxes on the
23 real property, mobile home, or manufactured home may not claim
24 the credit provided under this section against that real property,
25 mobile home, or manufactured home.

26 (f) An individual wishing to claim a credit under this section
27 must file a statement, on forms prescribed by the department of
28 local government finance, with the county auditor and provide
29 documentation necessary to substantiate the individual's eligibility
30 for the credit. The statement must be completed and dated on or
31 before January 15 of the calendar year in which the property taxes
32 are first due and payable. The statement may be filed in person or
33 by mail. If mailed, the mailing must be postmarked on or before
34 the last day for filing. An individual who remains eligible for the
35 credit in the following year is not required to file a statement to
36 apply for the credit in the following year. However, an individual
37 who receives a credit under this section in a particular year and
38 who becomes ineligible for the credit in the following year shall

1 **notify the auditor of the county in which the homestead is located**
 2 **of the individual's ineligibility not later than sixty (60) days after**
 3 **the individual becomes ineligible.**

4 SECTION 69. IC 6-1.1-51.3-6 IS ADDED TO THE INDIANA
 5 CODE AS A NEW SECTION TO READ AS FOLLOWS
 6 [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: **Sec. 6. (a) An**
 7 **individual is entitled to a credit against local property taxes**
 8 **imposed on the individual's real property, mobile home, or**
 9 **manufactured home within the county, if:**

10 **(1) the individual served in the military or naval forces of the**
 11 **United States during any of its wars;**

12 **(2) the individual received an honorable discharge;**

13 **(3) the individual has a disability with a service connected**
 14 **disability of ten percent (10%) or more;**

15 **(4) the individual's disability is evidenced by:**

16 **(A) a pension certificate, an award of compensation, or a**
 17 **disability compensation check issued by the United States**
 18 **Department of Veterans Affairs; or**

19 **(B) a certificate of eligibility issued to the individual by the**
 20 **Indiana department of veterans' affairs after the Indiana**
 21 **department of veterans' affairs has determined that the**
 22 **individual's disability qualifies the individual to receive a**
 23 **credit under this section; and**

24 **(5) the individual:**

25 **(A) owns the real property, mobile home, or manufactured**
 26 **home; or**

27 **(B) is buying the real property, mobile home, or**
 28 **manufactured home under contract;**

29 **on the date the credit is claimed, and in the case of clause (B),**
 30 **the contract or a memorandum of the contract is recorded in**
 31 **the county recorder's office.**

32 **(b) The amount of the credit is equal to three hundred fifty**
 33 **dollars (\$350).**

34 **(c) The surviving spouse of an individual may receive the credit**
 35 **provided by this section if the individual satisfied the requirements**
 36 **of subsection (a)(1) through (a)(4) at the time of death and the**
 37 **surviving spouse satisfies the requirement of subsection (a)(5) at**
 38 **the time the credit is claimed. The surviving spouse is entitled to**

the credit regardless of whether the property for which the credit is claimed was owned by the deceased veteran or the surviving spouse before the deceased veteran's death.

(d) An individual who receives the credit provided by this section may receive any other property tax credit that the individual is entitled to by law.

(e) An individual who has sold real property or a mobile home or manufactured home to another person under a contract that provides that the contract buyer is to pay the property taxes on the real property, mobile home, or manufactured home may not claim the credit provided under this section against that real property, mobile home, or manufactured home.

(f) An individual wishing to claim a credit under this section must file a statement, on forms prescribed by the department of local government finance, with the county auditor and provide documentation necessary to substantiate the individual's eligibility for the credit. The statement must be completed and dated on or before January 15 of the calendar year in which the property taxes are first due and payable. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. An individual who remains eligible for the credit in the following year is not required to file a statement to apply for the credit in the following year. However, an individual who receives a credit under this section in a particular year and who becomes ineligible for the credit in the following year shall notify the auditor of the county in which the homestead is located of the individual's ineligibility not later than sixty (60) days after the individual becomes ineligible.

SECTION 70. IC 6-1.1-51.3-7 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: **Sec. 7. A trust is entitled to a credit under section 1, 2, 5, or 6 of this chapter for real property owned by the trust and occupied by an individual if the county auditor determines that the individual:**

(1) upon verification in the body of the deed or otherwise, has either:

(A) a beneficial interest in the trust; or

(B) the right to occupy the real property rent free under

1 **the terms of a qualified personal residence trust created by**
 2 **the individual under United States Treasury Regulation**
 3 **25.2702-5(c)(2); and**

4 **(2) otherwise qualifies for the credit.**

5 SECTION 71. IC 6-2.5-5-29 IS AMENDED TO READ AS
 6 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 29. (a) As used in
 7 this section:

8 "Manufactured home" ~~means a manufactured home as that term is~~
 9 ~~defined in 42 U.S.C. 5402(6) as that statute was adopted and in effect~~
 10 ~~on January 1, 1988: has the definition set forth in IC 9-13-2-96(a).~~
 11 **The term includes a mobile home (as defined in IC 9-13-2-103.2).**

12 "Industrialized residential structure" means a structure that is both
 13 an industrialized building system (as defined in IC 22-12-1-14) and a
 14 one (1) or two (2) family private residence.

15 (b) Sales of manufactured homes or industrialized residential
 16 structures are exempt from the state gross retail tax to the extent that
 17 the gross retail income from the sales is not attributable to the cost of
 18 materials used in manufacturing the manufactured home or
 19 industrialized residential structure.

20 (c) For purposes of this section, the part of the gross retail income
 21 not attributable to the cost of materials used in manufacturing a
 22 manufactured home or an industrialized residential structure is
 23 thirty-five percent (35%) of the gross retail income derived from the
 24 sale of the manufactured home or industrialized residential structure.

25 (d) The gross retail income derived from the sale of a preowned
 26 manufactured home is exempt from the state gross retail tax.

27 SECTION 72. IC 6-3.1-38-4, AS ADDED BY P.L.203-2023,
 28 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 29 JANUARY 1, 2026 (RETROACTIVE)]: Sec. 4. **(a)** Subject to
 30 **subsection (c) and** section 7 of this chapter, a qualified taxpayer may
 31 claim a credit against the qualified taxpayer's state tax liability for a
 32 qualified contribution for a qualified taxpayer with less than fifty (50)
 33 employees, **if the amount provided toward the health**
 34 **reimbursement arrangement is equal to or greater than the level**
 35 **of benefits provided in the previous benefit year, or if the amount**
 36 **the employer contributes toward the health reimbursement**
 37 **arrangement equals the same amount contributed per covered**
 38 **individual toward the employer provided health insurance plan**

during the previous benefit year. up to four hundred dollars (\$400) in the first year per covered employee if the amount provided toward the health reimbursement arrangement is equal to or greater than either the level of benefits provided in the previous benefit year; or if the amount the employer contributes toward the health reimbursement arrangement equals the same amount contributed per covered individual toward the employer provided health insurance plan during the previous benefit year. The credit under this section decreases to two hundred dollars (\$200) per covered employee in the second year.

(b) The amount of the credit is the lesser of:

(1) the amount contributed by the employer toward the health reimbursement arrangement during the taxable year; or

(2) the following:

(A) For the taxable year in which the employer establishes the health reimbursement arrangement, four hundred dollars (\$400).

(B) For the taxable year that immediately follows the taxable year in which the employer establishes the health reimbursement arrangement, two hundred dollars (\$200).

(C) For a taxable year following a taxable year described in clause (B), zero dollars (\$0).

(c) A qualified taxpayer may not claim a credit under this chapter for a health reimbursement arrangement established in a taxable year beginning before January 1, 2024.

SECTION 73. IC 6-3.1-38-4.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: **Sec. 4.5. For a taxable year beginning after December 31, 2025, if a pass through entity is entitled to a credit under section 4 of this chapter but does not have state tax liability against which the tax credit may be applied, a shareholder, partner, or member of the pass through entity is entitled to a tax credit equal to:**

(1) the tax credit determined for the pass through entity for the taxable year; multiplied by

(2) the percentage of the pass through entity's distributive income to which the shareholder, partner, or member is entitled.

SECTION 74. IC 6-3.1-38-7, AS ADDED BY P.L.203-2023,

SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 7. (a) The amount of tax credits granted under this chapter may not exceed ten million dollars (\$10,000,000) in any ~~taxable~~ **calendar** year.

(b) The department shall record the time of filing of each return claiming a credit under section 6 of this chapter and shall approve the claims if they otherwise qualify for a tax credit under this chapter, in the chronological order in which the claims are filed in the ~~state fiscal~~ **calendar** year. **The claim of a credit resulting from a pass through entity shall be considered to be filed when the pass through entity files a return for the taxable year.**

(c) **For purposes of calculating the amount of tax credits granted under this chapter in a calendar year, in the case of a taxpayer for whom some amount of the credit claimed must be carried over under section 8 of this chapter, the taxpayer is considered to have filed a claim for the full amount allowable to the taxpayer.**

~~(e)~~ (d) The department may not approve a claim for a tax credit after the date on which the total credits approved under this section equal the maximum amount allowable in a particular ~~state fiscal~~ **calendar** year.

SECTION 75. IC 6-3.6-1-1.5, AS AMENDED BY P.L.68-2025, SECTION 92, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 1.5. (a) In counties that adopted a homestead credit under IC 6-3.5-6-13 (before its repeal January 1, 2017), the transition from the former taxes to the taxes governed under this article shall include the transition of the homestead credit under IC 6-3.5-6-13 (before its repeal January 1, 2017) to a property tax relief rate under IC 6-3.6-5 (before its expiration).

(b) To accomplish the transition under this section, the department of local government finance shall determine the portion of the income tax rate under IC 6-3.5-6-8 (before its repeal January 1, 2017) that is attributable to the homestead credit approved under IC 6-3.5-6-13 (before its repeal January 1, 2017) and shall allocate that portion of the income tax rate that is attributable to the homestead credit under IC 6-3.5-6-13 (before its repeal January 1, 2017) to the property tax relief rate under IC 6-3.6-5 (before its expiration).

(c) The department of local government finance shall notify each affected county of the rate that will be allocated to the property tax relief rate not later than July 1, 2016. In addition, the department of

1 local government finance shall notify the state budget agency of the
2 transition under this section.

3 (d) This section expires July 1, ~~2028~~. **2029**.

4 SECTION 76. IC 6-3.6-1-3, AS AMENDED BY P.L.68-2025,
5 SECTION 93, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
6 JULY 1, 2028]: Sec. 3. (a) Except to the extent that taxes imposed in
7 a county under or determined under:

8 (1) IC 6-3.5-1.1 (repealed);

9 (2) IC 6-3.5-1.5 (repealed);

10 (3) IC 6-3.5-6 (repealed); or

11 (4) IC 6-3.5-7 (repealed);

12 are increased, decreased, or rescinded under this article, the total tax
13 rate in effect in a county under the provisions described in subdivisions
14 (1) through (4) on May 1, 2016, continue in effect after May 1, 2016,
15 and shall be treated as taxes imposed under this article.

16 (b) Notwithstanding subsection (a) or any other provision of this
17 article, a property tax relief rate imposed in a county under IC 6-3.6-5
18 (before its expiration) expires December 31, ~~2027~~. **2028**.

19 SECTION 77. IC 6-3.6-2-2, AS AMENDED BY P.L.68-2025,
20 SECTION 95, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
21 JANUARY 1, 2029]: Sec. 2. "Adjusted gross income" has the meaning
22 set forth in IC 6-3-1-3.5. However:

23 (1) in the case of a resident local taxpayer of Perry County, **or a**
24 **resident of a municipality located in Perry County in the case**
25 **of a local income tax imposed under IC 6-3.6-6-22**, the term
26 does not include adjusted gross income described in IC 6-3.6-8-7;
27 and

28 (2) in the case of a local taxpayer described in section 13(3) of
29 this chapter, the term includes only that part of the individual's
30 total income that:

31 (A) is apportioned to Indiana under IC 6-3-2-2.7 or
32 IC 6-3-2-3.2; and

33 (B) is paid to the individual as compensation for services
34 rendered in the county (or municipality in the case of a local
35 income tax imposed under IC 6-3.6-6-22) as a team member
36 or race team member.

37 SECTION 78. IC 6-3.6-2-7.4, AS AMENDED BY P.L.68-2025,
38 SECTION 98, AND P.L.223-2025, SECTION 4, IS AMENDED TO

1 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7.4.
 2 "County with a single voting bloc" means a county that has a local
 3 income tax council in which one (1) city that is a member of the local
 4 income tax council or one (1) town that is a member of the local
 5 income tax council is allocated more than fifty percent (50%) of the
 6 total one hundred (100) votes allocated under IC 6-3.6-3-6(d). This
 7 section expires May 31, ~~2027~~: **2028**.

8 SECTION 79. IC 6-3.6-2-13, AS AMENDED BY P.L.68-2025,
 9 SECTION 100, IS AMENDED TO READ AS FOLLOWS
 10 [EFFECTIVE JANUARY 1, 2029]: Sec. 13. "Local taxpayer" means
 11 any of the following:

12 (1) As it relates to a particular county (or municipality in the case
 13 of a local income tax imposed under IC 6-3.6-6-22), an individual
 14 who resides in that county (or municipality in the case of a local
 15 income tax imposed under IC 6-3.6-6-22) on the date specified in
 16 IC 6-3.6-8-3.

17 (2) As it relates to a particular county, **and except for an**
 18 **individual described in subdivision (3)**, an individual who
 19 maintains the taxpayer's principal place of business or
 20 employment in that county on the date specified in IC 6-3.6-8-3
 21 and who does not reside on that same date in another county in
 22 Indiana in which a tax under this article is in effect. However, for
 23 purposes of a local income tax imposed **by a county under**
 24 **IC 6-3.6-6-2(b)(4) or imposed** by a municipality under
 25 IC 6-3.6-6-22, the term does not include an individual described
 26 in this subdivision.

27 (3) As it relates to a particular county **(or municipality in the**
 28 **case of a local income tax imposed under IC 6-3.6-6-22)**, **and**
 29 **only for purposes of a rate imposed by a county under**
 30 **6-3.6-6-2(b)(3)**, the term includes an individual who:

31 (A) has income apportioned to Indiana as:

32 (i) a team member under IC 6-3-2-2.7; or

33 (ii) a race team member under IC 6-3-2-3.2;

34 for services rendered in the county **(or municipality in the**
 35 **case of a local income tax imposed under IC 6-3.6-6-22)**;

36 and

37 (B) is not described in subdivision (1). ~~or (2)~~.

38 SECTION 80. IC 6-3.6-2-15, AS AMENDED BY P.L.68-2025,

SECTION 101, IS AMENDED TO READ AS FOLLOWS
 [EFFECTIVE JANUARY 1, 2029]: Sec. 15. "Resident local taxpayer",
 as it relates to a particular county (or municipality in the case of a local
 income tax imposed under IC 6-3.6-6-22), means any local taxpayer
 who resides in that county (or municipality in the case of a local
 income tax imposed under IC 6-3.6-6-22) on the date specified in
 IC 6-3.6-8-3. **For purposes of a local income tax rate imposed by a
 county under IC 6-3.6-6-2(b)(4), the term means an individual who
 resides in the part of the county for which the county may impose
 a rate under IC 6-3.6-6-2(b)(4) on the date specified in IC 6-3.6-8-3.**

SECTION 81. IC 6-3.6-2-16.5 IS ADDED TO THE INDIANA
 CODE AS A NEW SECTION TO READ AS FOLLOWS
 [EFFECTIVE JULY 1, 2026]: Sec. 16.5. "State GIS officer" has the
 meaning set forth in IC 4-23-7.3-10.

SECTION 82. IC 6-3.6-3-2, AS AMENDED BY P.L.159-2020,
 SECTION 54, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 JULY 1, 2026]: Sec. 2. (a) An adopting body or, if authorized by this
 article, another governmental entity that is not an adopting body, may
 take an action under this article only by ordinance, unless this article
 permits the action to be taken by resolution.

(b) The department of local government finance, in consultation
 with the department of state revenue, may make electronically available
 uniform notices, ordinances, and resolutions that an adopting body or
 other governmental entity may use to take an action under this article.
~~An adopting body or other governmental entity may submit a proposed
 notice, ordinance, or resolution to the department of local government
 finance for review not later than thirty (30) days prior to the date that
 the adopting body or governing body intends to submit the notice,
 adopting ordinance or resolution, and vote results on an ordinance or
 resolution under subsection (d). If the adopting body or other
 governmental entity wishes to submit the proposed notice, ordinance,
 or resolution to the department of local government finance for review,
 the adopting body or other governmental entity shall submit the
 proposed notice, ordinance, or resolution to the department of local
 government finance on the prescribed forms. The department of local
 government finance shall provide to the submitting entity a
 determination of the appropriateness of the proposed notice, ordinance,
 or resolution, including recommended modifications, within thirty (30)~~

1 ~~days of receiving the proposed notice, ordinance, or resolution.~~

2 (c) An ordinance or resolution adopted under this article must
3 comply with the notice and hearing requirements set forth in IC 5-3-1.

4 (d) The department of local government finance shall prescribe the
5 procedures to be used by the adopting body or governmental entity for
6 submitting to the department the notice, the adopting ordinance or
7 resolution, and the vote results on an ordinance or resolution. The
8 department of local government finance shall notify the submitting
9 entity within thirty (30) days after submission whether the department
10 has received the necessary information required by the department. A
11 final action taken by an adopting body or governmental entity under
12 this article to impose a new tax or amend an existing tax is not effective
13 until the department of local government finance notifies the adopting
14 body or governmental entity that it has received the required
15 information from the submitting entity.

16 **(e) Not later than July 1 of each calendar year, the county**
17 **auditor shall certify to the department of local government finance**
18 **and to the state GIS officer which taxing units comprise each**
19 **taxing district in the county.**

20 SECTION 83. IC 6-3.6-3-2.5 IS ADDED TO THE INDIANA
21 CODE AS A NEW SECTION TO READ AS FOLLOWS
22 [EFFECTIVE JULY 1, 2027]: **Sec. 2.5. (a) As used in this section,**
23 **"debt service obligations" refers to:**

24 **(1) the principal and interest payable during a calendar year**
25 **on bonds;**

26 **(2) lease rental payments payable during a calendar year on**
27 **leases; and**

28 **(3) any amount required under an agreement for bonds or**
29 **leases to be deposited in a sinking fund or other reserve**
30 **during a calendar year;**

31 **of a county, city, or town payable from local income taxes.**

32 **(b) Before August 1 of each calendar year, the fiscal officer of**
33 **each county, city, and town shall provide the department of local**
34 **government finance with the total amount of the county's, city's, or**
35 **town's debt service obligations payable from local income tax**
36 **revenues that will be due in the ensuing calendar year and, upon**
37 **request by the department of local governing finance, any**
38 **additional ensuing calendar years.**

(c) The department of local government finance shall annually determine whether each county, city, or town with debt service obligations due in the ensuing year has timely submitted to the department of local government finance the information required under this section.

SECTION 84. IC 6-3.6-3-3, AS AMENDED BY P.L.68-2025, SECTION 103, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 3. (a) Except as provided in subsection (f), an ordinance adopted by a county under this article takes effect as provided in this section.

(b) An ordinance that adopts, increases, decreases, or rescinds a tax or a tax rate takes effect as follows:

(1) An ordinance adopted on or before October 1 of a calendar year shall take effect on January 1 of the calendar year that immediately succeeds the year in which the ordinance is adopted.

(2) An ordinance adopted after October 1 of a calendar year shall take effect on January 1 of the second succeeding calendar year following the year the ordinance is adopted.

However, an ordinance adopted to impose a tax rate under IC 6-3.6-6-2(b)(3) or IC 6-3.6-6-2(b)(4) must be adopted on or before October 1 of a calendar year.

(c) An ordinance that grants, increases, decreases, rescinds, or changes a credit against the property tax liability of a taxpayer under IC 6-3.6-5 (before its expiration) takes effect as follows:

(1) An ordinance adopted after December 31 of the immediately preceding year and before November 2 of the current year takes effect on January 1 of, and applies to property taxes first due and payable in, the year immediately following the year in which the ordinance is adopted.

(2) An ordinance adopted after November 1 of the current year and before January 1 of the immediately succeeding year takes effect on January 1 of, and applies to property taxes first due and payable in, the year that follows the current year by two (2) years.

This subsection expires December 31, ~~2027~~: **2028**.

(d) An ordinance that grants, increases, decreases, rescinds, or changes a distribution or allocation of taxes takes effect as follows:

(1) An ordinance adopted on or before October 1 of a calendar year shall take effect on January 1 of the calendar year that

1 immediately succeeds the year in which the ordinance is adopted.

2 (2) An ordinance adopted after October 1 of a calendar year shall
3 take effect on January 1 of the second succeeding calendar year
4 following the year the ordinance is adopted.

5 (e) An ordinance not described in subsections (b) through (d) takes
6 effect as provided under IC 36 for other ordinances of the
7 governmental entity adopting the ordinance.

8 (f) An ordinance described in section 7(e) or 7.5(e) of this chapter
9 that changes a tax rate or changes the allocation of revenue received
10 from a tax rate does not take effect as provided under this section if the
11 county adopting body fails to meet the required deadlines for notice
12 described in section 7(e) or 7.5(e) of this chapter. If an ordinance does
13 not take effect, the tax rate or allocation, as applicable, that is subject
14 to the proposed change in the ordinance shall be the lesser of the:

15 (1) applicable distribution schedule for the certified distribution
16 for the upcoming calendar year; or

17 (2) applicable distribution schedule for the certified distribution
18 for the current calendar year;

19 unless, or until, a subsequent ordinance is adopted and the required
20 deadlines for notice described in section 7(e) or 7.5(e) of this chapter
21 are met. This subsection expires January 1, 2025.

22 SECTION 85. IC 6-3.6-3-4, AS AMENDED BY P.L.68-2025,
23 SECTION 105, IS AMENDED TO READ AS FOLLOWS
24 [EFFECTIVE JULY 1, 2028]: Sec. 4. (a) Except for a tax rate that has
25 an expiration date, and except as provided in section 3(f) of this chapter
26 (before its expiration), a tax rate remains in effect until the effective
27 date of an ordinance that increases, decreases, or rescinds that tax rate.

28 (b) A tax rate may not be changed more than once each year under
29 this article.

30 (c) A local income tax expenditure tax rate that is imposed in a
31 county under IC 6-3.6-6 continues in effect after December 31, ~~2027~~,
32 **2028**, only if the adopting body adopts an ordinance to renew the
33 expenditure tax rate beginning January 1, ~~2028~~: **2029. However, if**
34 **there are bonds or leases outstanding that are payable from a tax**
35 **imposed under IC 6-3.6-6, the expenditure tax rate for the county**
36 **beginning January 1, 2028, under IC 6-3.6-6-2(b)(1) shall be at**
37 **least the minimum tax rate necessary to produce one and**
38 **twenty-five hundredths (1.25) times the sum of the:**

1 **(1) highest annual outstanding debt service;**
 2 **(2) highest annual lease payments; and**
 3 **(3) any amount required under the agreements for the bonds**
 4 **or leases to be deposited in a sinking fund or other reserve;**
 5 **but only until the maturity date of those debt obligations.** An
 6 ordinance under this subsection must be adopted by the adopting body
 7 on or before October 1, ~~2027~~, **2028**, as set forth in section 3(b)(1) of
 8 this chapter. However, this subsection shall not be construed to prohibit
 9 an adopting body that fails to adopt an ordinance to continue an
 10 expenditure tax rate after December 31, ~~2027~~, **2028**, from adopting an
 11 ordinance under this article to impose, renew, or modify an expenditure
 12 tax rate under IC 6-3.6-6 beginning January 1, ~~2029~~, **2030**, or any year
 13 thereafter.

14 SECTION 86. IC 6-3.6-3-5, AS AMENDED BY P.L.223-2025,
 15 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 16 UPON PASSAGE]: Sec. 5. (a) The auditor of a county shall record all
 17 votes taken on ordinances presented for a vote under this article and
 18 not more than ten (10) days after the vote, send a certified copy of the
 19 results to:

- 20 (1) the commissioner of the department of state revenue; and
- 21 (2) the commissioner of the department of local government
- 22 finance;

23 in an electronic format approved by the commissioner of the
 24 department of local government finance.

25 (b) Except as provided in subsection (c), this subsection applies only
 26 to a county that has a local income tax council. The county auditor may
 27 cease sending certified copies after the county auditor sends a certified
 28 copy of results showing that members of the local income tax council
 29 have cast a majority of the votes on the local income tax council for or
 30 against the proposed ordinance.

31 (c) This subsection applies only to a county with a single voting bloc
 32 that proposes to increase (but not decrease) a tax rate in the county. The
 33 county auditor may cease sending certified copies of the votes on the
 34 local income tax council voting as a whole under section 9.5 of this
 35 chapter after the county auditor sends a certified copy of results
 36 showing that the individuals who sit on the fiscal bodies of the county,
 37 cities, and towns that are members of the local income tax council have
 38 cast a majority of the votes on the local income tax council voting as a

whole under section 9.5 of this chapter for or against the proposed ordinance. This subsection expires May 31, ~~2027~~. **2028**.

SECTION 87. IC 6-3.6-3-5, AS AMENDED BY P.L.223-2025, SECTION 5, AND AS AMENDED BY P.L.68-2025, SECTION 106, AND AS AMENDED BY THE TECHNICAL CORRECTIONS BILL OF THE 2026 GENERAL ASSEMBLY, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]:

Sec. 5. ~~(a)~~ The auditor of a county *(or the fiscal officer of a municipality in the case of a local income tax imposed under IC 6-3.6-6-22)* shall record all votes taken on ordinances presented for a vote under this article and not more than ten (10) days after the vote, send a certified copy of the results to:

- (1) the commissioner of the department of state revenue; and
- (2) the commissioner of the department of local government finance;

in an electronic format approved by the commissioner of the department of local government finance.

(b) Except as provided in subsection (c), this subsection applies only to a county that has a local income tax council. The county auditor may cease sending certified copies after the county auditor sends a certified copy of results showing that members of the local income tax council have cast a majority of the votes on the local income tax council for or against the proposed ordinance.

(c) This subsection applies only to a county with a single voting bloc that proposes to increase (but not decrease) a tax rate in the county. The county auditor may cease sending certified copies of the votes on the local income tax council voting as a whole under section 9.5 of this chapter after the county auditor sends a certified copy of results showing that the individuals who sit on the fiscal bodies of the county, cities, and towns that are members of the local income tax council have cast a majority of the votes on the local income tax council voting as a whole under section 9.5 of this chapter for or against the proposed ordinance. This subsection expires May 31, 2028.

SECTION 88. IC 6-3.6-3-6, AS AMENDED BY P.L.223-2025, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. (a) This section applies to a county in which the county adopting body is a local income tax council.

(b) In the case of a city or town that lies within more than one (1)

1 county, the county auditor of each county shall base the allocations
 2 required by subsections (d) and (e) on the population of that part of the
 3 city or town that lies within the county for which the allocations are
 4 being made.

5 (c) Each local income tax council has a total of one hundred (100)
 6 votes.

7 (d) Each county, city, or town that is a member of a local income tax
 8 council is allocated a percentage of the total one hundred (100) votes
 9 that may be cast. The percentage that a city or town is allocated for a
 10 year equals the same percentage that the population of the city or town
 11 bears to the population of the county. The percentage that the county
 12 is allocated for a year equals the same percentage that the population
 13 of all areas in the county not located in a city or town bears to the
 14 population of the county.

15 (e) This subsection applies only to a county with a single voting
 16 bloc. Each individual who sits on the fiscal body of a county, city, or
 17 town that is a member of the local income tax council is allocated for
 18 a year the number of votes equal to the total number of votes allocated
 19 to the particular county, city, or town under subsection (d) divided by
 20 the number of members on the fiscal body of the county, city, or town.
 21 This subsection expires May 31, ~~2027~~: **2028**.

22 (f) On or before January 1 of each year, the county auditor shall
 23 certify to each member of the local income tax council the number of
 24 votes, rounded to the nearest one hundredth (0.01), each member has
 25 for that year.

26 (g) This subsection applies only to a county with a single voting
 27 bloc. On or before January 1 of each year, in addition to the
 28 certification to each member of the local income tax council under
 29 subsection (f), the county auditor shall certify to each individual who
 30 sits on the fiscal body of each county, city, or town that is a member of
 31 the local income tax council the number of votes, rounded to the
 32 nearest one hundredth (0.01), each individual has under subsection (e)
 33 for that year. This subsection expires May 31, ~~2027~~: **2028**.

34 SECTION 89. IC 6-3.6-3-8, AS AMENDED BY P.L.223-2025,
 35 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 UPON PASSAGE]: Sec. 8. (a) This section applies to a county in
 37 which the county adopting body is a local income tax council.

38 (b) Except as provided in subsection (e), any member of a local

1 income tax council may present an ordinance for passage. To do so, the
 2 member must adopt a resolution to propose the ordinance to the local
 3 income tax council and distribute a copy of the proposed ordinance to
 4 the county auditor. The county auditor shall treat any proposed
 5 ordinance distributed to the auditor under this section as a casting of all
 6 that member's votes in favor of the proposed ordinance.

7 (c) Except as provided in subsection (f), the county auditor shall
 8 deliver copies of a proposed ordinance the auditor receives to all
 9 members of the local income tax council within ten (10) days after
 10 receipt. Subject to subsection (d), once a member receives a proposed
 11 ordinance from the county auditor, the member shall vote on it within
 12 thirty (30) days after receipt.

13 (d) Except as provided in subsection (h), if, before the elapse of
 14 thirty (30) days after receipt of a proposed ordinance, the county
 15 auditor notifies the member that the members of the local income tax
 16 council have cast a majority of the votes on the local income tax
 17 council for or against the proposed ordinance the member need not
 18 vote on the proposed ordinance.

19 (e) This subsection applies only to a county with a single voting bloc
 20 that proposes to increase (but not decrease) a tax rate in the county. The
 21 fiscal body of any county, city, or town that is a member of a local
 22 income tax council may adopt a resolution to propose an ordinance to
 23 increase a tax rate in the county to be voted on by the local income tax
 24 council as a whole as required under section 9.5 of this chapter and
 25 distribute a copy of the proposed ordinance to the county auditor. The
 26 county auditor shall treat the vote tally on the resolution adopted under
 27 this subsection for each individual who is a member of the fiscal body
 28 of the county, city, or town as the voting record for that individual
 29 either for or against the ordinance being proposed for consideration by
 30 the local income tax council as a whole under section 9.5 of this
 31 chapter. This subsection expires May 31, ~~2027~~: **2028**.

32 (f) This subsection applies only to a county with a single voting bloc
 33 that proposes to increase (but not decrease) a tax rate in the county. The
 34 county auditor shall deliver copies of a proposed ordinance the auditor
 35 receives under subsection (e) to the fiscal officers of all members of the
 36 local income tax council (other than the member proposing the
 37 ordinance under subsection (e)) within ten (10) days after receipt.
 38 Subject to subsection (h), once a member receives a proposed

ordinance from the county auditor, the member shall vote on it within thirty (30) days after receipt. This subsection expires May 31, ~~2027~~. **2028.**

(g) This subsection applies only to a county with a single voting bloc that proposes to increase (but not decrease) a tax rate in the county. The fiscal body of each county, city, or town voting on a resolution to propose an ordinance under subsection (e), or voting on a proposed ordinance being considered by the local income tax council as a whole under section 9.5 of this chapter, must take a roll call vote on the resolution or the proposed ordinance. If an individual who sits on the fiscal body is absent from the meeting in which a vote is taken or abstains from voting on the resolution or proposed ordinance, the fiscal officer of the county, city, or town shall nevertheless consider that individual's vote as a "no" vote against the resolution or the proposed ordinance being considered, whichever is applicable, for purposes of the vote tally under this section and shall note on the vote tally that the individual's "no" vote is due to absence or abstention. The fiscal body of each county, city, or town shall certify the roll call vote on a resolution or a proposed ordinance, either for or against, to the county auditor as set forth under this chapter. This subsection expires May 31, ~~2027~~. **2028.**

(h) This subsection applies only to a county with a single voting bloc that proposes to increase (but not decrease) a tax rate in the county. If, before the elapse of thirty (30) days after receipt of a proposed ordinance under subsection (e), the county auditor notifies the member that the individuals who sit on the fiscal bodies of the county, cities, and towns that are members of the local income tax council have cast a majority of the votes on the local income tax council for or against a proposed ordinance voting as a whole under section 9.5 of this chapter, the member need not vote on the proposed ordinance under subsection (e). This subsection expires May 31, ~~2027~~. **2028.**

SECTION 90. IC 6-3.6-3-9.5, AS AMENDED BY P.L.68-2025, SECTION 111, AND P.L.223-2025, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9.5. (a) This section applies to a county:

- (1) in which the county adopting body is a local income tax council;

1 (2) that is a county with a single voting bloc; and

2 (3) that proposes to increase a tax rate in the county.

3 However, the provisions under section 9 of this chapter shall apply to
4 a county described in subdivisions (1) and (2) that proposes to decrease
5 a tax rate in the county.

6 (b) A local income tax council described in subsection (a) must vote
7 as a whole to exercise its authority to increase a tax rate under this
8 article.

9 (c) A resolution passed by the fiscal body of a county, city, or town
10 that is a member of the local income tax council exercises the vote of
11 each individual who sits on the fiscal body of the county, city, or town
12 on the proposed ordinance, and the individual's vote may not be
13 changed during the year.

14 (d) This section expires May 31, ~~2027~~. **2028.**

15 SECTION 91. IC 6-3.6-3-12 IS ADDED TO THE INDIANA CODE
16 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
17 1, 2028]: **Sec. 12. (a) This section applies to an ordinance adopted**
18 **under this article after June 30, 2028.**

19 (b) **This subsection applies only to an ordinance adopted**
20 **between January 1 and August 2 of a calendar year or October 2**
21 **and December 31 of a calendar year. If an adopting body adopts an**
22 **ordinance to impose a local income tax under:**

23 (1) IC 6-3.6-6-2(b)(1) through IC 6-3.6-6-2(b)(4);

24 (2) IC 6-3.6-6-22; or

25 (3) IC 6-3.6-7;

26 **that exceeds the applicable maximum tax rate or applicable**
27 **maximum aggregate tax rate allowable pursuant to IC 6-3.6-6-2,**
28 **IC 6-3.6-6-22, or IC 6-3.6-7, the department of local government**
29 **finance shall notify the adopting body and county fiscal officer or**
30 **municipal fiscal officer, as applicable, not later than thirty (30)**
31 **days after the adopting body submits the ordinance and**
32 **information required under IC 6-3.6-6-2 that one (1) or more tax**
33 **rates exceed the maximum allowable tax rate.**

34 (c) **This subsection applies only to an ordinance adopted**
35 **between January 1 and August 2 of a calendar year or October 2**
36 **and December 31 of a calendar year. Not later than thirty (30) days**
37 **after receiving a notification under subsection (b) from the**
38 **department of local government finance, the adopting body may**

1 adopt an ordinance correcting the applicable tax rate or tax rates.

2 The following apply to an ordinance adopted under this subsection:

3 (1) Any statutory requirements for an ordinance that
4 otherwise apply to an ordinance adopted under this article to
5 impose a local income tax rate also apply to an ordinance
6 adopted under this subsection.

7 (2) If the tax rate or tax rates adopted in an ordinance
8 adopted under this subsection still exceed a maximum
9 allowable tax rate or maximum allowable aggregate tax rate,
10 the ordinance adopted under this subsection shall be
11 considered void and treated as if the adopting body did not
12 adopt any additional ordinance under this subsection.

13 (3) An ordinance adopted under this subsection has the same
14 effective date as the initial ordinance described in subsection
15 (b).

16 (d) If an adopting body adopts an ordinance between August 3
17 and October 1 of a calendar year to impose a local income tax that
18 exceeds a maximum allowable tax rate or rates, fails to adopt an
19 ordinance correcting the applicable tax rate or tax rates under
20 subsection (c), or, the ordinance is described in subsection (c)(2),
21 the tax rate or rates will be reduced according to the following:

22 (1) If a tax rate or tax rates imposed pursuant to
23 IC 6-3.6-6-2(b)(1) through IC 6-3.6-6-2(b)(4), IC 6-3.6-6-22, or
24 IC 6-3.6-7 exceed the maximum allowable rate specified in
25 IC 6-3.6-6-2(b)(1) through IC 6-3.6-6-2(b)(4), IC 6-3.6-6-22, or
26 IC 6-3.6-7, the tax rate or tax rates that exceed the maximum
27 allowable rate shall be reduced to the maximum allowable
28 rate without further action by the adopting body.

29 (2) If the aggregate tax rates imposed pursuant to
30 IC 6-3.6-6-2(b)(1) through IC 6-3.6-6-2(b)(3) exceed the
31 maximum allowable aggregate rate in IC 6-3.6-6-2(c), the tax
32 rates shall be reduced without any further action by the
33 adopting body according to the following:

34 (A) Any portion of the aggregate tax rate that exceeds the
35 maximum allowable rate shall first be applied by reducing
36 the tax rate imposed under IC 6-3.6-6-2(b)(1), but may not
37 reduce the rate below the tax rate otherwise required
38 under this article.

(B) Any remaining portion of the aggregate tax rate that exceeds the maximum allowable rate after the reduction in clause (A) shall be applied to reduce the tax rates imposed under IC 6-3.6-6-2(b)(2) and IC 6-3.6-6-2(b)(3) in proportion to the total rates imposed under IC 6-3.6-6-2(b)(2) and IC 6-3.6-6-2(b)(3).

(3) If the tax rate or rates exceed both the maximum allowable rate specified in IC 6-3.6-6-2(b)(1) through IC 6-3.6-6-2(b)(3) and the maximum allowable aggregate tax rate in IC 6-3.6-6-2(c), the tax rates shall first be reduced in the manner set forth in subdivision (1) before application of the reduction manner set forth in subdivision (2).

(4) Any tax rate reduction under this subsection has the same effective date as the initial ordinance described in subsection (b).

SECTION 92. IC 6-3.6-5-7, AS ADDED BY P.L.68-2025, SECTION 116, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 7. This chapter expires December 31, ~~2027~~. **2028.**

SECTION 93. IC 6-3.6-6-2, AS AMENDED BY P.L.68-2025, SECTION 118, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 2. (a) This section applies to all counties.

(b) The adopting body may by ordinance and subject to subsections (c) through (e) impose one (1) or more of the following component rates not to exceed a total expenditure tax rate under this chapter of two and nine-tenths percent (2.9%) on the adjusted gross income of taxpayers who reside in the county, **or, in the case of a team member or race team member described in IC 6-3.6-2-13(3), on the adjusted gross income earned as a team member or race team member in the county:**

(1) A tax rate not to exceed one and two-tenths percent (1.2%) for general purpose revenue for county services (as provided in section 4 of this chapter), subject to subsection (c).

(2) A tax rate not to exceed four-tenths of one percent (0.4%) for providers of fire protection ~~and~~ **or** emergency medical services located within the county (as provided in section 4.3 of this chapter), subject to subsection (c).

(3) A tax rate not to exceed two-tenths of one percent (0.2%) for general purpose revenue for distribution to nonmunicipal civil taxing units (excluding fire protection districts) located within the county (as provided in section 4.5 of this chapter), subject to subsection (c).

(4) A tax rate not to exceed one and two-tenths percent (1.2%) for general purpose revenue for municipal services for distribution to municipalities located within the county that are not eligible to adopt a municipal tax rate under section 22 of this chapter. ~~or that have made an election under section 23(b)(3) of this chapter to be treated as such.~~ **The adopting body shall identify in the ordinance each taxing district in which the tax rate under this subdivision is imposed.**

(c) The combined component rates imposed by an adopting body under subsection (b)(1) through (b)(3) shall not exceed one and seven-tenths percent (1.7%).

(d) A tax rate adopted under subsection (b)(4) may only be imposed on taxpayers who do not reside in a municipality that is eligible to adopt a municipal tax rate under section 22 of this chapter. **In the case of a team member or race team member described in IC 6-3.6-2-13(3), a tax rate adopted under subsection (b)(4) may only be imposed on services performed as a team member or race team member at a location if the county could impose the tax rate on an individual residing at that location.**

(e) ~~Beginning after December 31, 2030,~~ A tax rate imposed under subsection (b) ~~shall expire~~ **expires** on December 31, **2032, and on December 31** of each calendar year **thereafter**. An adopting body wishing to continue, increase, or decrease a tax rate ~~in~~ **for** the succeeding year must pass an ordinance to readopt a tax rate in accordance with IC 6-3.6-3-3. This subsection applies regardless of whether there is a modification in the tax rate or the component rates or the rates are unchanged from the previous year.

(f) Notwithstanding subsection (e) or any other provision of this article, if there are bonds, leases, or other obligations payable from a tax imposed under subsection (b)(1) or (b)(4), the expenditure tax rate for the county under subsection (b)(1) or (b)(4) for a calendar year shall be the minimum tax rate necessary to produce one and twenty-five hundredths (1.25) times the sum of the:

1 **(1) highest annual outstanding debt service;**
 2 **(2) highest annual lease payments; and**
 3 **(3) any amount required under the agreements for the bonds**
 4 **or leases to be deposited in a sinking fund or other reserve;**
 5 **for the calendar year payable from the applicable component**
 6 **rate.".**

7 Page 47, delete lines 1 through 30.

8 Page 49, between lines 12 and 13, begin a new paragraph and insert:

9 "SECTION 95. IC 6-3.6-6-3.1, AS ADDED BY P.L.68-2025,
 10 SECTION 125, IS AMENDED TO READ AS FOLLOWS
 11 [EFFECTIVE JULY 1, 2025 (RETROACTIVE)]: Sec. 3.1. (a) As used
 12 in this section, "homestead" has the meaning set forth in
 13 IC 6-1.1-12-37.

14 (b) A county fiscal body may adopt an ordinance to impose a tax
 15 rate for the purpose of funding property tax homestead credits to reduce
 16 the property tax liability of taxpayers who own homesteads that are:

- 17 (1) located in the county; and
 18 (2) eligible for a credit under IC 6-1.1-20.6-7.5 that limits the
 19 taxpayer's property tax liability for the property to one percent
 20 (1%).

21 Revenue collected from a tax rate imposed under this section may only
 22 be used to fund replacement of the county's property tax levy. Property
 23 taxes imposed due to a referendum in which a majority of the voters in
 24 the taxing unit imposing the property taxes approved the property taxes
 25 are not eligible for a credit under this section.

26 (c) The tax rate must be in increments of one-hundredth of one
 27 percent (0.01%) and may not exceed three-tenths of one percent
 28 (0.3%).

29 (d) A tax imposed under this section shall be treated as property
 30 taxes for all purposes. However, the department of local government
 31 finance may not reduce:

- 32 (1) any taxing unit's maximum permissible property tax levy limit
 33 under IC 6-1.1-18.5; or
 34 (2) the approved property tax levy or rate for any fund;

35 by the amount of any credits granted under this chapter.

36 (e) The homestead credits shall be applied to the net property taxes
 37 due on the homestead after the application of any credit granted under
 38 IC 6-1.1, including any credit granted under IC 6-1.1-20.4 and

1 IC 6-1.1-20.6.

2 (f) The property tax credits must be applied uniformly to provide a
3 homestead credit for homesteads in the county.

4 (g) The county auditor shall allocate the amount of revenue applied
5 as tax credits under this section to the taxing units that imposed the
6 eligible property taxes against which the credits are applied.

7 (h) The department of local government finance shall assist county
8 fiscal bodies and county auditors in calculating credit percentages and
9 amounts.

10 (i) Notwithstanding any provision to the contrary in this chapter, a
11 tax imposed under this section:

12 (1) may be imposed on the adjusted gross income of taxpayers
13 before January 1, ~~2028~~; **2029**; and

14 (2) terminates and may not be imposed on the adjusted gross
15 income of taxpayers after December 31, ~~2027~~; **2028**.

16 (j) This section expires January 1, ~~2028~~; **2029**.

17 SECTION 96. IC 6-3.6-6-4, AS AMENDED BY P.L.68-2025,
18 SECTION 126, IS AMENDED TO READ AS FOLLOWS
19 [EFFECTIVE JULY 1, 2028]: Sec. 4. (a) General purpose revenue
20 raised from a tax rate under section 2(b)(1) of this chapter must be
21 distributed directly to the county. The money may be used by the
22 county fiscal body for any of the purposes of the county, including for:

23 (1) public safety, including funding for a PSAP;

24 (2) economic development purposes described in IC 6-3.6-10;

25 (3) acute care hospitals;

26 (4) correctional facilities and rehabilitation facilities; **and**

27 (5) county staff expenses of the state judicial system. ~~and~~

28 ~~(6) homestead property tax credits to fund replacement of the~~
29 ~~county's property tax levy.~~

30 (b) **Subject to sections 3 and 5 of this chapter**, the adopting body
31 shall, by ordinance, determine how general purpose revenue from a tax
32 under this chapter must be allocated in subsequent years. The
33 allocations are subject to IC 6-3.6-11. The ordinance must be adopted
34 as provided in IC 6-3.6-3 and takes effect and applies as specified in
35 IC 6-3.6-3-3. The ordinance continues to apply thereafter until it is
36 rescinded or modified.

37 SECTION 97. IC 6-3.6-6-4.3, AS ADDED BY P.L.68-2025,
38 SECTION 127, IS AMENDED TO READ AS FOLLOWS

[EFFECTIVE JULY 1, 2028]: Sec. 4.3. (a) Revenue raised from a tax rate for fire protection ~~and or~~ emergency medical services under section 2(b)(2) of this chapter shall be distributed by the county ~~to~~ **among the county and** each fire protection district, fire protection territory, and municipal fire department located within the county ~~that provides fire protection, emergency medical services, or both in the county.~~ **that provides fire protection, emergency medical services, or both in the county. Except as provided in subsection (b),** at the discretion of the county council, the county may distribute revenue raised from a tax rate for fire protection ~~and or~~ emergency medical services under section 2(b)(2) of this chapter to township fire departments and volunteer fire departments **that provide fire protection, emergency medical services, or both in the county.**

(b) Revenue raised from a tax rate for fire protection and emergency medical services under section 2(b)(2) of this chapter shall be allocated ~~to each fire protection district, fire protection territory, municipal fire department, and, if applicable, township fire departments and volunteer fire departments; based on the following formula:~~

STEP ONE: For each provider of fire protection and emergency medical services located within the county that is eligible to receive revenue under this section, determine the population living within the service boundaries of the provider using the most recent federal decennial census.

STEP TWO: For each provider of fire protection and emergency medical services located within the county that is eligible to receive revenue under this section, determine the number of square miles within the service boundaries of the provider.

STEP THREE: For each provider of fire protection and emergency medical services located within the county that is eligible to receive revenue under this section, determine the product of:

(A) the STEP TWO amount; multiplied by

(B) twenty (20).

STEP FOUR: For each provider of fire protection and emergency medical services located within the county that is eligible to receive revenue under this section, determine the sum of:

(A) the STEP ONE result; plus

(B) the STEP THREE result.

STEP FIVE: Determine the sum total of the STEP FOUR results

1 for each provider of fire protection and emergency medical
2 services located within the county that is eligible to receive
3 revenue under this section.

4 STEP SIX: The percentage of revenue that shall be distributed to
5 each provider of fire protection and emergency medical services
6 located within the county that is eligible to receive revenue under
7 this section is equal to:

8 (A) the STEP FOUR result for the provider; divided by

9 (B) the STEP FIVE result.

10 (b) Subject to subsection (d), the county may determine the
11 allocation method for revenue raised from a tax rate for fire
12 protection or emergency medical services under section 2(b)(2) of
13 this chapter. However, in determining the allocation method, the
14 county shall, for each provider of fire protection, emergency
15 medical services, or both in the county, consider the service
16 boundaries of the provider and the population living within the
17 service boundaries of the provider using the most recent federal
18 decennial census.

19 (c) If at least fifty percent (50%) of fire runs made by a
20 township fire department during the calendar year preceding by
21 two (2) years the calendar year in which distribution amounts are
22 being determined are carried out by full-time firefighters who
23 receive a salary of at least thirty thousand dollars (\$30,000), the
24 county shall distribute an allocation of revenue to the township fire
25 department under this section.

26 (d) In the case of a county that provides fire protection,
27 emergency medical services, or both in part of the county, but not
28 the entire county, only the part of the county in which the county
29 provides the fire protection, emergency medical services, or both
30 are considered within the service boundaries for the county.

31 (e) For purposes of a distribution under this section, a
32 distribution to a:

33 (1) fire protection territory shall be made to the provider unit
34 of the fire protection territory; and

35 (2) volunteer fire department shall be made to the taxing unit
36 that is served by the volunteer fire department.

37 (f) If the population living within the service boundaries of a
38 provider cannot be determined using data from the United States

Census Bureau, the county may determine an estimated population based on income tax returns that report a residence located within the service boundaries of the provider. The county auditor shall provide the estimated population to the department of local government finance not later than July 15 of the calendar year that precedes the calendar year before the year in which the distribution is made. If the county auditor does not provide an estimated population under this subsection, the department of local government finance may use the most recent estimated population provided by the county auditor or the department of state revenue.

SECTION 98. IC 6-3.6-6-4.5, AS AMENDED BY THE TECHNICAL CORRECTIONS BILL OF THE 2026 GENERAL ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 4.5. (a) Revenue raised from a tax rate for nonmunicipal civil taxing units under section 2(b)(3) of this chapter may be distributed by the county to nonmunicipal civil taxing units subject to the provisions of this section.

(b) Subject to the maximum aggregate tax rate of not more than two-tenths of one percent (0.2%) under section 2(b)(3) of this chapter, the adopting body may adopt a tax rate for each type of nonmunicipal civil taxing unit, which may not exceed more than five-hundredths of one percent (0.05%) for any given unit type. The revenue raised from a tax rate for a specific type of nonmunicipal civil taxing unit shall be allocated to all nonmunicipal civil taxing units of that same type located within the county on a pro rata per capita basis, subject to ~~subsection (e):~~ **subsections (e) and (h).**

(c) A county solid waste management district (as defined in IC 13-11-2-47) or a joint solid waste management district (as defined in IC 13-11-2-113) is not an eligible nonmunicipal civil taxing unit for the purpose of receiving an allocation of general purpose revenue under this chapter unless a majority of the members of each of the county fiscal bodies of the counties within the district passes a resolution approving the distribution.

(d) A resolution passed by a county fiscal body under subsection (c) may:

- (1) expire on a date specified in the resolution; or
- (2) remain in effect until the county fiscal body revokes or rescinds the resolution.

(e) A nonmunicipal civil taxing unit wishing to receive a share of revenue under this section in a year must adopt a resolution requesting the distribution from the county and must provide a certified copy of the resolution to the adopting body **and the state board of accounts** not later than July 1 of the year immediately preceding the distribution year. Not later than August 1 of the year immediately preceding the distribution year, the adopting body shall hold a public hearing on the resolution requesting the distribution and provide the public with notice of the time and place where the public hearing will be held. The notice must be given in accordance with IC 5-3-1 and include a description of the resolution requesting the distribution from the county.

(f) If a nonmunicipal civil taxing unit adopts a resolution under ~~this subsection~~ **subsection (e)** and provides the resolution to the adopting body as set forth in ~~this that~~ subsection, the county shall distribute to the nonmunicipal civil taxing unit an amount of revenue raised from the tax rate under section 2(b)(3) of this chapter for the distribution year as set forth in subsection ~~(f)~~ **(g)**.

(g) If one (1) or more, but not all, nonmunicipal civil taxing units adopt a resolution under subsection (e) requesting a distribution in a given year, the county may either distribute the total amount of revenue raised from the tax rate under section 2(b)(3) of this chapter to only those nonmunicipal civil taxing units that have provided a resolution request, or the county may distribute the total amount of revenue raised from a tax rate under section 2(b)(3) of this chapter to all nonmunicipal civil taxing units as set forth in this section. If no nonmunicipal civil taxing units adopt a resolution to request a distribution in a given year, the county may retain the revenue raised from a tax rate for nonmunicipal civil taxing units for that year and use the revenue as general purpose revenue for the county under section 4 of this chapter.

(h) If the population living within one (1) or more nonmunicipal civil taxing units cannot be determined using data from the United States Census Bureau, the county may determine an estimated population based on income tax returns that report a residence located within the boundaries of the nonmunicipal civil taxing units. The county auditor shall provide the estimated population to the department of local government finance no later than July 15 of the calendar year that precedes the calendar year before the

1 year in which the distribution is made. If the county auditor does
 2 not provide an estimated population under this subsection, the
 3 department of local government finance may use the most recent
 4 estimated population provided by the county auditor or the
 5 department of state revenue.

6 SECTION 99. IC 6-3.6-6-6.1, AS AMENDED BY THE
 7 TECHNICAL CORRECTIONS BILL OF THE 2026 GENERAL
 8 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 9 JULY 1, 2028]: Sec. 6.1. (a) Revenue raised from a tax rate for certain
 10 cities and towns under section 2(b)(4) of this chapter ~~may~~ **shall** be
 11 distributed by the county ~~to those cities and towns~~ subject to the
 12 provisions of this section **and according to the following formula:**

13 **STEP ONE: Determine the population of each city and town**
 14 **located in the county, excluding the population of any**
 15 **municipality that:**

16 (A) is eligible to impose a local income tax under section 22
 17 of this chapter; and

18 (B) did not make an election under section 23(b)(3) of this
 19 chapter.

20 **STEP TWO: Determine the aggregate sum of the STEP ONE**
 21 **results.**

22 **STEP THREE: Determine the sum of:**

23 (A) the STEP TWO result; plus

24 (B) the population of the unincorporated area of the
 25 county.

26 **STEP FOUR: Divide the STEP TWO result by the STEP**
 27 **THREE result.**

28 **STEP FIVE: Multiply the STEP FOUR result by one and**
 29 **five-tenths (1.5), expressed as a percentage.**

30 **STEP SIX: Multiple the STEP FIVE result by the total**
 31 **amount of revenue raised from the tax rate imposed under**
 32 **section 2(b)(4) of this chapter.**

33 **STEP SEVEN: For each city and town located in the county**
 34 **that adopted a resolution under subsection (d) for the year,**
 35 **excluding any municipality that is eligible to impose a local**
 36 **income tax under section 22 of this chapter and did not make**
 37 **an election under section 23(b)(3) of this chapter, divide:**

38 (A) the STEP ONE result for the city or town; by

- 1 **(B) the STEP TWO result.**
- 2 **STEP EIGHT: To determine the amount to be allocated to**
- 3 **each city and town located in the county that adopted a**
- 4 **resolution under subsection (d) for the year, excluding any**
- 5 **municipality that is eligible to impose a local income tax**
- 6 **under section 22 of this chapter and did not make an election**
- 7 **under section 23(b)(3) of this chapter, multiply:**
- 8 **(A) the STEP SEVEN result for the city or town; by**
- 9 **(B) the STEP SIX result.**
- 10 **STEP NINE: Determine the aggregate sum of the STEP**
- 11 **EIGHT results for each city and town located in the county**
- 12 **that adopted a resolution under subsection (d) for the year,**
- 13 **excluding any municipality that is eligible to impose a local**
- 14 **income tax under section 22 of this chapter and did not make**
- 15 **an election under section 23(b)(3) of this chapter.**
- 16 **STEP TEN: Determine the result of:**
- 17 **(A) the total amount of revenue raised from the tax rate**
- 18 **imposed under section 2(b)(4) of this chapter; minus**
- 19 **(B) the STEP SIX result.**
- 20 **STEP ELEVEN: Determine the result of:**
- 21 **(A) the STEP SIX result; minus**
- 22 **(B) the STEP NINE result.**
- 23 **STEP TWELVE: To determine the amount to be allocated to**
- 24 **the county, determine the sum of:**
- 25 **(A) the STEP TEN result; plus**
- 26 **(B) the STEP ELEVEN result.**
- 27 (b) Subject to subsection (g), the revenue raised from a tax rate
- 28 under section 2(b)(4) of this chapter shall be allocated to the cities and
- 29 towns based on the population of the city or the population of the town;
- 30 whichever is applicable, compared to the population of all the cities or
- 31 the population of all the towns, whichever is applicable, that are
- 32 eligible for a distribution; ~~subject to subsection (d).~~ For purposes of this
- 33 determination, ~~section~~, if the boundaries of a city or town are located
- 34 in more than one (1) county, only the portion of the population of the
- 35 city or town that is located within the county imposing the tax rate
- 36 under section 2(b)(4) of this chapter shall be considered.
- 37 (c) The money may be used by the city or town fiscal body for any
- 38 of the purposes of the city or town, including public safety (as defined

in IC 6-3.6-2-14) and economic development purposes described in IC 6-3.6-10. The city or town fiscal body may pledge its general purpose revenue to the payment of bonds or to lease payments as set forth in this chapter.

(d) An eligible city or town wishing to receive a share of revenue under this section in a year must adopt a resolution requesting the distribution from the county and must provide a certified copy of the resolution to the adopting body **and the state board of accounts** not later than July 1 of the year immediately preceding the distribution year. Not later than August 1 of the year immediately preceding the distribution year, the adopting body shall hold a public hearing on the resolution requesting the distribution and provide the public with notice of the time and place where the public hearing will be held. The notice must be given in accordance with IC 5-3-1 and include a description of the resolution requesting the distribution from the county.

(e) ~~Subject to subsection (g);~~ If an eligible city or town adopts a resolution under ~~this subsection (d)~~ and provides the resolution to the adopting body as set forth in ~~this subsection (d)~~, the county shall distribute to the eligible city or town unit an amount of revenue raised from the tax rate under section 2(b)(4) of this chapter for the distribution year as set forth in subsection (f): **(a). If no eligible city or town adopts a resolution to request a distribution in a given year, the county may retain all of the revenue raised from a tax rate for that year.**

(f) The county may use any money received under this section for the purposes described in section 4 of this chapter.

~~(f) Subject to subsection (g); if one (1) or more, but not all, eligible cities or towns adopt a resolution under subsection (d) requesting a distribution in a given year, the county may either distribute the total amount of revenue raised from the tax rate under section 2(b)(4) of this chapter to only those eligible cities or towns that have provided a resolution request; or the county may distribute the total amount of revenue raised from a tax rate under section 2(b)(4) of this chapter to all eligible cities or towns as set forth in this section. If no eligible city or town adopts a resolution to request a distribution in a given year, the county may retain the revenue raised from a tax rate for the eligible city or town for that year and use the revenue as general purpose revenue~~

for the county under section 4 of this chapter:

(g) Notwithstanding any provision to the contrary in this section, if an adopting body that imposes a tax rate of one and two-tenths percent (1.2%) under section 2(b)(1) of this chapter subsequently adopts an ordinance to concurrently impose a tax rate under section 2(b)(4) of this chapter:

(1) seventy-five percent (75%) of the revenue received from the tax rate imposed under section 2(b)(4) of this chapter shall be retained by the county and may be used for the purposes described in section 4 of this chapter; and

(2) twenty-five percent (25%) of the revenue received from the tax rate imposed under section 2(b)(4) of this chapter shall be distributed among the eligible cities and towns as set forth in this section and may be used for the purposes set forth in this section.

However, the adopting body may, by ordinance, determine to allocate any percentage of the revenue that would otherwise be retained by the county under subdivision (1) to instead be allocated among the eligible cities and towns under subdivision (2).

SECTION 100. IC 6-3.6-6-21.3, AS AMENDED BY P.L.68-2025, SECTION 146, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 21.3. (a) This section applies to distributions of revenue before January 1, 2028: **2029**. This section:

(1) does not apply to:

(A) distributions made under this chapter to a civil taxing unit for fire protection services within a fire protection territory established under IC 36-8-19; or

(B) distributions of revenue under section 9 of this chapter (before its repeal); and

(2) applies only to the following:

(A) Any allocation or distribution of revenue under section 3(a)(2) of this chapter (as in effect before July 1, 2027) **2028** that is made on the basis of property tax levies in counties that formerly imposed a tax under IC 6-3.5-1.1 (before its repeal on January 1, 2017).

(B) Any allocation or distribution of revenue under section 3(a)(3) of this chapter (as in effect before July 1, 2027) **2028** that is made on the basis of property tax levies in counties that formerly imposed a tax under IC 6-3.5-6 (before its repeal on

1 January 1, 2017).

2 (b) Subject to subsection (a), if two (2) or more:

3 (1) school corporations; or

4 (2) civil taxing units;

5 of an adopting county merge or consolidate to form a single school
6 corporation or civil taxing unit, the school corporation or civil taxing
7 unit that is in existence on January 1 of the current year is entitled to
8 the combined pro rata distribution of the revenue under section 3(a)(2)
9 or 3(a)(3) (as in effect before July 1, ~~2027~~ **2028**) of this chapter (as
10 appropriate) allocated to each applicable school corporation or civil
11 taxing unit in existence on January 1 of the immediately preceding
12 calendar year prior to the merger or consolidation.

13 (c) The department of local government finance shall make
14 adjustments to civil taxing units in accordance with IC 6-1.1-18.5-7.

15 SECTION 101. IC 6-3.6-6-22, AS ADDED BY P.L.68-2025,
16 SECTION 147, IS AMENDED TO READ AS FOLLOWS
17 [EFFECTIVE JULY 1, 2028]: Sec. 22. (a) As used in this section,
18 "municipality" means only a city or town that:

19 (1) has a population of three thousand five hundred (3,500) or
20 more; and

21 (2) in the case of a city or town whose population decreased in the
22 most recent federal decennial census from three thousand five
23 hundred (3,500) or more to less than three thousand five hundred
24 (3,500), has elected by ordinance to continue to use its previous
25 population of three thousand five hundred (3,500) or more as set
26 forth in section 23(b)(2) of this chapter for purposes of the
27 allocation determination under section 6.1 of this chapter.

28 The term does not include a city or town that has made an election
29 under section 23(b)(3) of this chapter.

30 (b) Beginning after December 31, ~~2027~~, **2028**, the fiscal body of a
31 municipality may by ordinance and subject to subsection (e), impose
32 a local income tax rate on the adjusted gross income of local taxpayers
33 in the municipality that does not exceed one and two-tenths percent
34 (1.2%).

35 (c) The following apply if a municipality imposes a local income tax
36 rate under this section:

37 (1) A local income tax rate imposed by a municipality under this
38 section applies only to local taxpayers within the territory of the

- 1 municipality.
- 2 (2) The local income tax is imposed in addition to a tax imposed
- 3 by the county in which the municipality is located in accordance
- 4 with IC 6-3.6-4-1(a) and IC 6-3.6-4-1(c).
- 5 (3) The following provisions of this article apply to a local income
- 6 tax rate imposed by a municipality under subsection (b):
- 7 (A) IC 6-3.6-3 (adoption of the tax), including the effective
- 8 date of an ordinance under IC 6-3.6-3-3.3.
- 9 (B) IC 6-3.6-4 (imposition of the tax), except that IC 6-3.6-4-2
- 10 and IC 6-3.6-4-3 do not apply.
- 11 (C) IC 6-3.6-8 (administration of the tax).
- 12 (4) A local income tax rate imposed by a municipality shall apply
- 13 to ~~professional athletes who compete in the municipality, unless~~
- 14 ~~exempted under IC 6-3-2-27.5 or other provision of law: team~~
- 15 **members and race team members described in**
- 16 **IC 6-3.6-2-13(3) on the income derived from services**
- 17 **performed as a team member or race team member in the**
- 18 **municipality.**
- 19 (d) The amount of the tax revenue that is from the local income tax
- 20 rate imposed under this section and that is collected for a calendar year
- 21 shall be treated as general purpose revenue and must be distributed to
- 22 the fiscal officer of the municipality that imposed the tax before July 1
- 23 of the next calendar year.
- 24 (e) ~~Beginning after December 31, 2030;~~ A tax rate imposed under
- 25 subsection (b) ~~shall expire~~ **expires** on December 31, **2032, and on**
- 26 **December 31** of each calendar year **thereafter.** A municipality
- 27 wishing to continue, increase, or decrease a tax rate ~~in~~ **for** the
- 28 succeeding year must pass an ordinance to readopt a tax rate in
- 29 accordance with IC 6-3.6-3-3.3. **However, if there are bonds, leases,**
- 30 **or other obligations payable from a tax imposed under subsection**
- 31 **(b) that remain outstanding and the municipality fails to adopt an**
- 32 **ordinance to continue the expenditure tax rate under this**
- 33 **subsection, the expenditure tax rate for the municipality for the**
- 34 **succeeding year, or until the maturity date of those debt**
- 35 **obligations, whichever is sooner, shall be the minimum tax rate**
- 36 **necessary to produce one and twenty-five hundredths (1.25) times**
- 37 **the sum of:**
- 38 (1) the highest annual outstanding debt service;

1 **(2) the highest annual lease payments; and**
 2 **(3) any amount required under the agreements for the bonds**
 3 **or leases to be deposited in a sinking fund or other reserve;**
 4 **for the year.** This subsection applies regardless of whether there is a
 5 modification in the tax rate or the rate is unchanged from the previous
 6 year.

7 **(f) A municipality that imposes a local income tax rate under**
 8 **this section shall work with the county to provide the geographic**
 9 **information prescribed by the state GIS officer to the state GIS**
 10 **officer. The required information must be submitted to the state**
 11 **GIS officer in the manner prescribed by the state GIS officer not**
 12 **later than August 1 each year.**

13 SECTION 102. IC 6-3.6-6-23, AS ADDED BY P.L.68-2025,
 14 SECTION 148, IS AMENDED TO READ AS FOLLOWS
 15 [EFFECTIVE JULY 1, 2028]: Sec. 23. (a) This section applies in
 16 determining the population of a city or town for the purposes of this
 17 chapter.

18 (b) The following apply:

19 (1) Except as provided in subdivisions (2) and (3), the population
 20 of a city or town is the population of the city or town that is
 21 reported by the 2020 federal decennial census.

22 (2) Beginning after ~~2030~~, **2032**, if the population of a city or town
 23 ~~(A) increases from a population of less than three thousand~~
 24 ~~five hundred (3,500); as reported by the immediately~~
 25 ~~preceding federal decennial census; to a population of three~~
 26 ~~thousand five hundred (3,500) or more; as reported by the~~
 27 ~~most recent federal decennial census; or, if applicable, any~~
 28 ~~corrected population count (as defined in IC 1-1-3.5-1.5)~~
 29 ~~issued for the city or town in the year succeeding the most~~
 30 ~~recent federal decennial census; or~~

31 ~~(B) decreases from a population of three thousand five~~
 32 ~~hundred (3,500) or more; as reported by the immediately~~
 33 ~~preceding federal decennial census; to a population of less~~
 34 ~~than three thousand five hundred (3,500); as reported by the~~
 35 ~~most recent federal decennial census; or, if applicable, any~~
 36 ~~corrected population count (as defined in IC 1-1-3.5-1.5)~~
 37 ~~issued for the city or town in the year succeeding the most~~
 38 ~~recent federal decennial census,~~

the fiscal body of the city or town may adopt an ordinance on or before September 1 of the calendar year ~~immediately succeeding~~ **two (2) years after** the most recent federal decennial census to continue to use the population of the city or town as reported by the immediately preceding federal decennial census and the resulting determination for the city or town under section 22 of this chapter, notwithstanding the increase or decrease in its population as reported by the most recent federal decennial census as described in this subdivision. An ordinance adopted under this subdivision shall take effect on January 1 of the calendar year that immediately succeeds the year in which the ordinance is adopted. The fiscal officer of the city or town shall provide a certified copy of an ordinance adopted under this subdivision to the department of local government finance.

(3) This subdivision applies only to cities and towns with a population of ~~more than~~ three thousand five hundred (3,500) **or more** but less than seven thousand (7,000). Notwithstanding any other provision, a fiscal body of a city or town may adopt an ordinance to elect to be treated as if the city's or town's population is less than three thousand five hundred (3,500) for purposes of a county local income tax rate and distribution under this chapter. An ordinance adopted under this subdivision shall take effect on January 1 of the calendar year that immediately succeeds the year in which the ordinance is adopted. The fiscal officer of the city or town shall provide a certified copy of an ordinance adopted under this subdivision to the department of local government finance. An ordinance adopted by a city or town under this subdivision is not revocable and shall ~~not expire following the next federal decennial census.~~ **expire December 31, 2032.**

SECTION 103. IC 6-3.6-7-0.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2029]: **Sec. 0.5. For taxable years beginning after December 31, 2027, a tax rate imposed by a county under this chapter may be imposed on a local taxpayer only if the county could impose the tax rates in IC 6-3.6-6-2(b)(1) through IC 6-3.6-6-2(b)(3) on the local taxpayer.**

SECTION 104. IC 6-3.6-7-9, AS AMENDED BY P.L.68-2025, SECTION 149, IS AMENDED TO READ AS FOLLOWS

[EFFECTIVE JULY 1, 2028]: Sec. 9. (a) This section applies only to Hancock County.

(b) The county fiscal body may, by ordinance, allocate part of the tax rate imposed under IC 6-3.6-5 (before its expiration), not to exceed a tax rate of fifteen hundredths percent (0.15%), to a property tax credit against the property tax liability imposed for public libraries in the county, if all territory in the county is included in a library district. The county treasurer shall establish a library property tax replacement fund to be used only for the purposes described in this section. Tax revenues derived from the part of the tax rate imposed under IC 6-3.6-5 (before its expiration) that is designated for property tax replacement credits under this section shall be deposited in the library property tax replacement fund. Any interest earned on money in the library property tax replacement fund shall be credited to the library property tax replacement fund.

(c) The amount of property tax replacement credits that each public library in the county is entitled to receive during a calendar year under this section (before the expiration of IC 6-3.6-5) equals the lesser of:

(1) the product of:

(A) the amount of revenue deposited by the county auditor in the library property tax replacement fund; multiplied by

(B) a fraction described as follows:

(i) The numerator of the fraction equals the sum of the total property taxes that would have been collected by the public library during the previous calendar year from taxpayers located within the library district if the property tax replacement under this section had not been in effect.

(ii) The denominator of the fraction equals the sum of the total property taxes that would have been collected during the previous year from taxpayers located within the county by all public libraries that are eligible to receive property tax replacement credits under this section if the property tax replacement under this section had not been in effect; or

(2) the total property taxes that would otherwise be collected by the public library for the calendar year if the property tax replacement credit under this section were not in effect.

The department of local government finance shall make any adjustments necessary to account for the expansion of a library district.

1 However, a public library is eligible to receive property tax
2 replacement credits under this section only if it has entered into
3 reciprocal borrowing agreements with all other public libraries in the
4 county. If the total amount of tax revenue deposited by the county
5 auditor in the library property tax replacement fund for a calendar year
6 exceeds the total property tax liability that would otherwise be imposed
7 for public libraries in the county for the year, the excess must remain
8 in the library property tax replacement fund and may be used for library
9 property tax replacement purposes in the following calendar year.

10 (d) A public library receiving property tax replacement credits under
11 this section shall allocate the credits among each fund for which a
12 distinct property tax levy is imposed in proportion to the property taxes
13 levied for each fund. However, if a public library did not impose a
14 property tax levy during the previous calendar year or did not impose
15 a property tax levy for a particular fund during the previous calendar
16 year, but the public library is imposing a property tax levy in the
17 current calendar year or is imposing a property tax levy for the
18 particular fund in the current calendar year, the department of local
19 government finance shall adjust the amount of property tax
20 replacement credits allocated among the various funds of the public
21 library and shall provide the adjustment to the county auditor. If a
22 public library receiving property tax replacement credits under this
23 section does not impose a property tax levy for a particular fund that is
24 first due and payable in a calendar year in which the property tax
25 replacement credits are being distributed, the public library is not
26 required to allocate to that fund a part of the property tax replacement
27 credits to be distributed to the public library. Notwithstanding
28 IC 6-1.1-20-1.1(a)(1), a public library that receives property tax
29 replacement credits under this section is subject to the procedures for
30 the issuance of bonds set forth in IC 6-1.1-20.

31 (e) A public library shall treat property tax replacement credits
32 received during a particular calendar year under this section as a part
33 of the public library's property tax levy for each fund for that same
34 calendar year for purposes of fixing the public library's budget and for
35 purposes of the property tax levy limits imposed by IC 6-1.1-18.5.

36 (f) For the purpose of allocating tax revenue under IC 6-3.6-6 and
37 computing and distributing tax revenue under IC 6-5.5 or IC 6-6-5, the
38 property tax replacement credits that are received under this section

shall be treated as though they were property taxes that were due and payable during that same calendar year.

(g) The county fiscal body shall adopt a resolution to allow a one (1) time transfer to be made after December 31, 2028, but not later than July 1, 2029, of money from the library property tax replacement fund in an amount equal to the balance of the fund as of December 31, 2028, to be allocated between the:

(1) Hancock County Public Library for deposit in the general fund; and

(2) Fortville Public Library for deposit in the general fund.

The amount shall be allocated between the Hancock County Public Library and Fortville Public Library based on each library's proportional share of the population in each library district compared to the total population in both library districts, based on the most recent federal decennial census. After the county fiscal body adopts a resolution under this subsection, before the transfer may be made, and not later than July 1, 2029, the Hancock County Public Library and Fortville Public Library shall each adopt a substantially similar resolution requesting that the transfer be made and provide certified copies to the county fiscal body. Upon receiving the certified copies, the county fiscal body shall make the transfer under this subsection.

SECTION 105. IC 6-3.6-7-14, AS AMENDED BY P.L.38-2021, SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 14. (a) This section applies only to Marshall County.

(b) The county fiscal body may impose a tax on the adjusted gross income of local taxpayers at a tax rate that does not exceed the lesser of the following:

(1) Twenty-five hundredths percent (0.25%).

(2) The rate necessary to carry out the purposes described in subsection (c).

(c) Revenue raised from a tax under this section may be used only for the following purposes:

(1) To finance, construct, acquire, improve, renovate, or equip:

(A) jail facilities;

(B) juvenile court, detention, and probation facilities;

(C) other criminal justice facilities; and

(D) related buildings and parking facilities;
located in the county, including costs related to the demolition of
existing buildings and the acquisition of land.

(2) Repay bonds issued or leases entered into for the purposes
described in subdivision (1).

(d) The tax imposed under this section may be imposed only until
the last of the following dates:

(1) The date on which the purposes described in subsection (c)(1)
are completed.

(2) The date on which the last of any bonds issued (including any
refunding bonds) or leases described in subsection (c)(2) are fully
paid.

The term of the bonds issued (including any refunding bonds) or a
lease entered into under subsection (c)(2) may not exceed twenty (20)
years.

(e) Money accumulated from the tax under this section after the tax
imposed by this section is terminated shall be transferred to the county
jail fund to be established under subsection (f).

(f) The county auditor shall establish a county jail fund that shall
only be used for:

(1) maintenance of a jail facility; and

**(2) costs otherwise incurred for the operation of the county
jail.**

Money in the county jail fund shall not be used to issue new debt or
enter into leases, notwithstanding any other sections of this chapter.

SECTION 106. IC 6-3.6-7-27, AS AMENDED BY P.L.197-2016,
SECTION 63, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
JANUARY 1, 2028]: Sec. 27. (a) This section applies only to an
eligible county, as defined in IC 8-25-1-4.

(b) If the voters of the county approve a local public question under
IC 8-25-2, the fiscal body of the county may adopt an ordinance to
provide for the use of local income tax revenues ~~attributable to an~~
~~additional tax rate imposed under IC 6-3.6-6~~ to fund a public
transportation project under IC 8-25. However, a county fiscal body
shall adopt an ordinance under this subsection if required by
IC 8-25-6-10 to impose an additional tax rate on the county taxpayers
(as defined in IC 8-24-1-10) who reside in a township in which the
voters approve a public transportation project in a local public question

held under IC 8-25-6. An ordinance adopted under this subsection must specify an additional tax rate to be imposed in the county (or township in the case of an additional rate required by IC 8-25-6-10) of at least one-tenth percent (0.1%), but not more than twenty-five hundredths percent (0.25%). If an ordinance is adopted under this subsection, the amount of the certified distribution attributable to the additional tax rate imposed under this subsection must be:

- (1) retained by the county auditor;
- (2) deposited in the county public transportation project fund established under IC 8-25-3-7; and
- (3) used for the purpose provided in this subsection instead of as a property tax replacement distribution.

(c) The tax rate under this section ~~plus the tax rate under IC 6-3.6-6~~ **may not exceed the tax rate may not be considered for purposes of determining the maximum allowable tax rate** specified in IC 6-3.6-6-2.

SECTION 107. IC 6-3.6-8-3, AS ADDED BY P.L.243-2015, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 3. (a) For purposes of this article, an individual shall be treated as a resident of the county in which the individual:

- (1) maintains a home, if the individual maintains only one (1) home in Indiana;
- (2) if subdivision (1) does not apply, is registered to vote;
- (3) if subdivision (1) or (2) does not apply, registers the individual's personal automobile; or
- (4) spent ~~the majority~~ **more** of the individual's time in Indiana during the taxable year in question **compared to any other county**, if subdivision (1), (2), or (3) does not apply.

(b) The residence or principal place of business or employment of an individual is to be determined on January 1 of the calendar year in which the individual's taxable year commences. If an individual changes the location of the individual's residence or principal place of employment or business to another county in Indiana during a calendar year, the individual's liability for tax is not affected.

(c) Notwithstanding subsection (b), if an individual becomes a local taxpayer for purposes of IC 36-7-27 during a calendar year because the individual:

- (1) changes the location of the individual's residence to a county

1 in which the individual begins employment or business at a
 2 qualified economic development tax project (as defined in
 3 IC 36-7-27-9); or

4 (2) changes the location of the individual's principal place of
 5 employment or business to a qualified economic development tax
 6 project and does not reside in another county in which a tax is in
 7 effect;

8 the individual's adjusted gross income attributable to employment or
 9 business at the qualified economic development tax project is taxable
 10 only by the county containing the qualified economic development tax
 11 project.

12 SECTION 108. IC 6-3.6-8-3, AS AMENDED BY P.L.68-2025,
 13 SECTION 151, IS AMENDED TO READ AS FOLLOWS
 14 [EFFECTIVE JANUARY 1, 2029]: Sec. 3. (a) For purposes of this
 15 article, an individual shall be treated as a resident of the county (or the
 16 municipality in the case of a local income tax imposed under
 17 IC 6-3.6-6-22) in which the individual:

18 (1) maintains a home, if the individual maintains only one (1)
 19 home in Indiana;

20 (2) if subdivision (1) does not apply, is registered to vote;

21 (3) if subdivision (1) or (2) does not apply, registers the
 22 individual's personal automobile; or

23 (4) spent ~~the majority~~ **more** of the individual's time in Indiana
 24 during the taxable year in question **compared to any other**
 25 **county**, if subdivision (1), (2), or (3) does not apply.

26 (b) The residence of an individual is to be determined on January 1
 27 of the calendar year in which the individual's taxable year commences.
 28 If an individual changes the location of the individual's residence to
 29 another county (or municipality in the case of a local income tax
 30 imposed under IC 6-3.6-6-22) in Indiana during a calendar year, the
 31 individual's liability for tax is not affected.

32 (c) Notwithstanding subsection (b), if an individual becomes a local
 33 taxpayer for purposes of IC 36-7-27 during a calendar year because the
 34 individual changes the location of the individual's residence to a county
 35 or municipality in which the individual begins employment or business
 36 at a qualified economic development tax project (as defined in
 37 IC 36-7-27-9), the individual's adjusted gross income attributable to
 38 employment or business at the qualified economic development tax

project is taxable only by the county or municipality containing the qualified economic development tax project.

(d) In determining residency for purposes of a local income tax imposed under IC 6-3.6-6-2(b)(4) or IC 6-3.6-6-22, the following apply:

(1) The criteria in subsection (a)(1) through (a)(4) must be applied to municipalities and the parts of a county in which the county may impose a tax rate under IC 6-3.6-6-2(b)(4).

(2) If an individual meets the criteria in subsection (a)(1) through (a)(3) for an area in the county in which the county may impose a tax rate under IC 6-3.6-6-2(b)(4), the individual is considered a resident of that area of the county and is subject to a tax rate imposed under IC 6-3.6-6-2(b)(4).

(3) If an individual is a resident of the county pursuant to subsection (a)(4), the:

(A) time spent in all areas within the county in which the county may impose a tax rate under IC 6-3.6-6-2(b)(4) shall be aggregated; and

(B) determination of the individual's residence within the county shall be determined solely by the time spent in the municipality (or part of the county) and the parts of a county in which the county may impose a tax rate under IC 6-3.6-6-2(b)(4).

SECTION 109. IC 6-3.6-8-7, AS ADDED BY P.L.243-2015, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2029]: Sec. 7. In the case of a local taxpayer who is a resident of Perry County, **or a resident of a municipality located in Perry County in the case of a local income tax imposed under IC 6-3.6-6-22**, the term "adjusted gross income" does not include adjusted gross income that is:

(1) earned in a county that is:

(A) located in another state; and

(B) adjacent to the county in which the taxpayer resides; and

(2) subject to an income tax imposed by a county, city, town, or other local governmental entity in the other state.

SECTION 110. IC 6-3.6-9-1, AS AMENDED BY P.L.68-2025, SECTION 154, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 1. (a) The budget agency shall

maintain an accounting for each county imposing a tax based on annual returns filed by or for county taxpayers. Any undistributed amounts so accounted for shall be held in reserve for the respective counties separate from the state general fund.

(b) Undistributed amounts shall be invested by the treasurer of state and the income earned shall be credited to the counties based on each county's undistributed amount.

(c) This section expires December 31, ~~2027~~ **2028**.

SECTION 111. IC 6-3.6-9-5, AS AMENDED BY P.L.68-2025, SECTION 158, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 5. (a) Before October 1 of each calendar year, the budget agency shall certify to the department of local government finance and the county auditor of each adopting county the amount determined under sections 4 and 4.1 of this chapter. The amount certified is the county's certified distribution for the immediately succeeding calendar year. The amount certified shall be adjusted, as necessary, under sections 6 and 7 of this chapter. Subject to subsection (b), not later than thirty (30) days after receiving the amount of the certified distribution, the department of local government finance shall determine for each taxing unit and notify the county auditor of the certified amount that will be distributed to the taxing unit under this chapter during the ensuing calendar year. Not later than thirty (30) days after receiving the department's estimate, the county auditor shall notify each taxing unit of the certified amounts for the taxing unit.

(b) This subsection applies to Lake County. When the department of local government finance notifies the county auditor of the certified amount that will be distributed to the taxing unit under this chapter during the ensuing calendar year, the department of local government finance shall also determine the amount of general purpose revenue allocated for economic development purposes that will be distributed to each civil taxing unit, reduced by an amount that is equal to the following percentages of the tax revenue that would otherwise be allocated for economic development purposes and distributed to the civil taxing unit:

(1) For Lake County, an amount equal to twenty-five percent (25%).

(2) For Crown Point, an amount equal to ten percent (10%).

- (3) For Dyer, an amount equal to fifteen percent (15%).
- (4) For Gary, an amount equal to seven and five-tenths percent (7.5%).
- (5) For Hammond, an amount equal to fifteen percent (15%).
- (6) For Highland, an amount equal to twelve percent (12%).
- (7) For Hobart, an amount equal to eighteen percent (18%).
- (8) For Lake Station, an amount equal to twenty percent (20%).
- (9) For Lowell, an amount equal to fifteen percent (15%).
- (10) For Merrillville, an amount equal to twenty-two percent (22%).
- (11) For Munster, an amount equal to thirty-four percent (34%).
- (12) For New Chicago, an amount equal to one percent (1%).
- (13) For Schererville, an amount equal to ten percent (10%).
- (14) For Schneider, an amount equal to twenty percent (20%).
- (15) For Whiting, an amount equal to twenty-five percent (25%).
- (16) For Winfield, an amount equal to fifteen percent (15%).

The department of local government finance shall notify the county auditor of the remaining amounts to be distributed and the amounts of the reductions that will be withheld under IC 6-3.6-11-5.5.

(c) This subsection applies to a distribution under IC 6-3.6-6-4.3 of tax revenue raised from a local income tax rate for fire protection and emergency medical services. Before the department of local government finance may certify a distribution, each provider of fire protection and emergency medical services located within a county shall certify to the department of local government finance the boundaries of the service area within the county served by the provider. If a provider does not certify the provider's service area to the department of local government finance, the department of local government finance shall use the most recent certified net assessed valuation submitted by the county auditor pursuant to IC 6-1.1-17-1 for the taxing unit served by the provider to determine the service boundaries for the provider. For purposes of this subsection, the service boundaries of a provider may not include any area served under a mutual aid agreement.

SECTION 112. IC 6-3.6-9-10, AS AMENDED BY P.L.68-2025, SECTION 164, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 10. The budget agency shall also certify information concerning the part of the certified distribution that

is attributable to each of the following:

- (1) The tax rate imposed under IC 6-3.6-5 (before its expiration).
This subdivision expires July 1, ~~2028~~, **2029**.
- (2) The tax rate imposed under IC 6-3.6-6, separately stating:
 - (A) the part of the distribution attributable to a tax rate imposed under IC 6-3.6-6-2.5 (before its repeal);
 - (B) the part of the distribution attributable to a tax rate imposed under IC 6-3.6-6-2.6 (before its repeal);
 - (C) the part of the distribution attributable to a tax rate imposed under IC 6-3.6-6-2.7 (before its repeal);
 - (D) the part of the distribution attributable to a tax rate imposed under IC 6-3.6-6-2.8 (before its repeal); and
 - (E) the part of the distribution attributable to a tax rate imposed under IC 6-3.6-6-2.9 (before its repeal).
- (3) Each tax rate imposed under IC 6-3.6-7.
- (4) In the case of Marion County, the local income taxes paid by local taxpayers described in IC 6-3.6-2-13(3).

The amount certified shall be adjusted to reflect any adjustment in the certified distribution under this chapter.

SECTION 113. IC 6-3.6-9-12, AS AMENDED BY P.L.68-2025, SECTION 166, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 12. One-twelfth (1/12) of each adopting county's certified distribution for a calendar year shall be distributed:

- (1) before January 1, ~~2028~~, **2029**, from its trust account established under this chapter; and
- (2) after December 31, ~~2027~~, **2028**, from the state and local income tax holding account established under this chapter;

to the appropriate county treasurer on the first regular business day of each month of that calendar year.

SECTION 114. IC 6-3.6-9-13, AS AMENDED BY P.L.68-2025, SECTION 167, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 13. (a) All distributions from a trust account established under this chapter shall be made by warrants issued by the state comptroller to the treasurer of state ordering the appropriate payments.

- (b) This section expires December 31, ~~2027~~, **2028**.

SECTION 115. IC 6-3.6-9-17.5, AS ADDED BY P.L.68-2025,

SECTION 171, IS AMENDED TO READ AS FOLLOWS
 [EFFECTIVE JULY 1, 2028]: Sec. 17.5. After December 31, ~~2027~~,
2028, the county's certified distribution amount for ~~2028~~ **2029** shall be
 maintained in the accounting for the county under section 21 of this
 chapter and transferred as set forth in section 21 of this chapter.

SECTION 116. IC 6-3.6-9-21, AS ADDED BY P.L.68-2025,
 SECTION 173, IS AMENDED TO READ AS FOLLOWS
 [EFFECTIVE JULY 1, 2028]: Sec. 21. (a) The budget agency shall
 maintain an accounting for each county imposing a tax based on annual
 returns filed by or for county taxpayers. Beginning after December 31,
~~2027~~, **2028**, any undistributed amounts so accounted shall be held for
 purposes of the state and local income tax holding account.

(b) After December 1 but before December 31 of each year, the
 budget agency shall present to the budget committee a report of the
 following:

(1) An estimate of the monthly certified distribution amounts for
 the immediately succeeding calendar year.

(2) A description of the method used to determine the monthly
 estimates under subdivision (1).

(c) Beginning in ~~2028~~, **2029**, and in each calendar year thereafter,
 the budget agency shall each month transfer to the state and local
 income tax holding account the amount determined for the month
 under subsection (b)(1) for distribution under this chapter.

(d) In the case of a county that imposes a tax rate under IC 6-3.6-6-2
 or a municipality that imposes a tax rate under IC 6-3.6-6-22 beginning
 after December 31, ~~2027~~, **2028**, the budget agency shall withhold, from
 each of the first three (3) annual certified distributions resulting from
 the tax rate, an amount equal to five percent (5%) of the county's or
 municipality's, as applicable, annual certified distribution resulting
 from the tax rate. The amounts withheld under this subsection shall be
 credited to the respective county's or municipality's trust account.

SECTION 117. IC 6-3.6-10-9, AS ADDED BY P.L.68-2025,
 SECTION 178, IS AMENDED TO READ AS FOLLOWS
 [EFFECTIVE MAY 10, 2025 (RETROACTIVE)]: Sec. 9. (a)
 Notwithstanding any other law, for bonds, leases, or any other
 obligations incurred after May 9, 2025, a county, city, town, and any
 other taxing unit may not pledge for payment from tax revenue
 received under this article an amount that exceeds an amount equal to

1 twenty-five percent (25%) of the taxing unit's certified distribution
2 under this article.

3 (b) This section expires July 1, ~~2027~~. **2028**.

4 SECTION 118. IC 6-3.6-11-3, AS AMENDED BY P.L.68-2025,
5 SECTION 180, IS AMENDED TO READ AS FOLLOWS
6 [EFFECTIVE JULY 1, 2028]: Sec. 3. (a) This section applies to Lake
7 County's categorizations, allocations, and distributions under IC 6-3.6-5
8 (before its expiration).

9 (b) The rate under the former tax in Lake County that was used for
10 any of the following shall be categorized under IC 6-3.6-5 (before its
11 expiration), and the Lake County council may adopt an ordinance
12 providing that the revenue from the tax rate under this section may be
13 used for any of the following:

14 (1) To reduce all property tax levies imposed by the county by the
15 granting of property tax replacement credits against those
16 property tax levies.

17 (2) To provide local property tax replacement credits in Lake
18 County in the following manner:

19 (A) The tax revenue under this section that is collected from
20 taxpayers within a particular municipality in Lake County (as
21 determined by the department of state revenue based on the
22 department's best estimate) shall be used only to provide a
23 local property tax credit against property taxes imposed by that
24 municipality.

25 (B) The tax revenue under this section that is collected from
26 taxpayers within the unincorporated area of Lake County (as
27 determined by the department of state revenue) shall be used
28 only to provide a local property tax credit against property
29 taxes imposed by the county. The local property tax credit for
30 the unincorporated area of Lake County shall be available only
31 to those taxpayers within the unincorporated area of the
32 county.

33 (3) To provide property tax credits in the following manner:

34 (A) Sixty percent (60%) of the tax revenue shall be used as
35 provided in subdivision (2).

36 (B) Forty percent (40%) of the tax revenue shall be used to
37 provide property tax replacement credits against property tax
38 levies of the county and each township and municipality in the

1 county. The percentage of the tax revenue distributed under
 2 this item that shall be used as credits against the county's
 3 levies or against a particular township's or municipality's levies
 4 is equal to the percentage determined by dividing the
 5 population of the county, township, or municipality by the sum
 6 of the total population of the county, each township in the
 7 county, and each municipality in the county.

8 The Lake County council shall determine whether the credits under
 9 subdivision (1), (2), or (3) shall be provided to homesteads, to all
 10 qualified residential property, or to all taxpayers. The department of
 11 local government finance, with the assistance of the budget agency,
 12 shall certify to the county auditor and the fiscal body of the county and
 13 each township and municipality in the county the amount of property
 14 tax credits under this section. The tax revenue under this section that
 15 is used to provide credits under this section shall be treated for all
 16 purposes as property tax levies but shall not be considered for purposes
 17 of computing the maximum permissible property tax levy under
 18 IC 6-1.1-18.5-3 or the credit under IC 6-1.1-20.6.

19 (c) Any ordinance adopted under subsection (b) expires December
 20 31, ~~2027~~ **2028**.

21 (d) This section expires July 1, ~~2028~~ **2031**.

22 SECTION 119. IC 6-6-5-5, AS AMENDED BY P.L.230-2025,
 23 SECTION 87, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JANUARY 1, 2025 (RETROACTIVE)]: Sec. 5. A person that owns a
 25 vehicle and that is entitled to a property tax deduction under
 26 IC 6-1.1-12-13 **(before its expiration)**, IC 6-1.1-12-14, or
 27 IC 6-1.1-12-16 **(before its expiration)** is entitled to a credit against the
 28 vehicle excise tax as follows: Any remaining deduction from assessed
 29 valuation to which the person is entitled, applicable to property taxes
 30 payable in the year in which the excise tax imposed by this chapter is
 31 due, after allowance of the deduction on real estate and personal
 32 property owned by the person, shall reduce the vehicle excise tax in the
 33 amount of two dollars (\$2) on each one hundred dollars (\$100) of
 34 taxable value or major portion thereof. The county auditor shall, upon
 35 request, furnish a certified statement to the person verifying the credit
 36 allowable under this section, and the statement shall be presented to
 37 and retained by the bureau to support the credit.

38 SECTION 120. IC 6-6-5-5.2, AS AMENDED BY P.L.230-2025,

SECTION 88, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]: Sec. 5.2. (a) This section applies to a registration year beginning after December 31, 2013.

(b) Subject to subsection (d), an individual may claim a credit against the tax imposed by this chapter upon a vehicle owned by the individual if the individual is eligible for the credit under any of the following:

(1) The individual meets all the following requirements:

(A) The individual served in the military or naval forces of the United States during any of its wars.

(B) The individual received an honorable discharge.

(C) The individual has a disability with a service connected disability of ten percent (10%) or more.

(D) The individual's disability is evidenced by:

(i) a pension certificate, an award of compensation, or a disability compensation check issued by the United States Department of Veterans Affairs; or

(ii) a certificate of eligibility issued to the individual by the Indiana department of veterans' affairs after the Indiana department of veterans' affairs has determined that the individual's disability qualifies the individual to receive a credit under this section.

(E) The individual does not own property to which a property tax deduction may be applied under IC 6-1.1-12-13 **(before its expiration)**.

(2) The individual meets all the following requirements:

(A) The individual served in the military or naval forces of the United States for at least ninety (90) days.

(B) The individual received an honorable discharge.

(C) The individual either:

(i) has a total disability; or

(ii) is at least sixty-two (62) years of age and has a disability of at least ten percent (10%).

(D) The individual's disability is evidenced by:

(i) a pension certificate or an award of compensation issued by the United States Department of Veterans Affairs; or

(ii) a certificate of eligibility issued to the individual by the Indiana department of veterans' affairs after the Indiana

- 1 department of veterans' affairs has determined that the
 2 individual's disability qualifies the individual to receive a
 3 credit under this section.
- 4 (E) The individual does not own property to which a property
 5 tax deduction may be applied under IC 6-1.1-12-14.
- 6 (3) The individual meets both of the following requirements:
- 7 (A) The individual is the surviving spouse of any of the
 8 following:
- 9 (i) An individual who would have been eligible for a credit
 10 under this section if the individual had been alive in 2013
 11 and this section had been in effect in 2013.
- 12 (ii) An individual who received a credit under this section in
 13 the previous calendar year.
- 14 (iii) A World War I veteran.
- 15 (B) The individual does not own property to which a property
 16 tax deduction may be applied under IC 6-1.1-12-13 **(before its**
 17 **expiration)**, IC 6-1.1-12-14, or IC 6-1.1-12-16. ~~(before its~~
 18 ~~expiration)~~.
- 19 (c) The amount of the credit that may be claimed under this section
 20 is equal to the lesser of the following:
- 21 (1) The amount of the excise tax liability for the individual's
 22 vehicle as determined under section 3 or 3.5 of this chapter, as
 23 applicable.
- 24 (2) Seventy dollars (\$70).
- 25 (d) The maximum number of motor vehicles for which an individual
 26 may claim a credit under this section is two (2).
- 27 (e) An individual may not claim a credit under both:
- 28 (1) this section; and
 29 (2) section 5 of this chapter.
- 30 (f) The credit allowed by this section must be claimed on a form
 31 prescribed by the bureau. An individual claiming the credit must attach
 32 to the form an affidavit from the county auditor stating that the
 33 claimant does not own property to which a property tax deduction may
 34 be applied under IC 6-1.1-12-13 **(before its expiration)**,
 35 IC 6-1.1-12-14, or IC 6-1.1-12-16. ~~(before its expiration)~~.
- 36 SECTION 121. IC 6-6-5.1-2, AS AMENDED BY P.L.256-2017,
 37 SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 UPON PASSAGE]: Sec. 2. The following definitions apply throughout

1 this chapter:

2 (1) "Bureau" refers to the bureau of motor vehicles.

3 (2) "Mobile home" has the meaning set forth in ~~IC 6-1.1-7-1.~~

4 **IC 9-13-2-103.2. The term includes a manufactured home (as**
5 **defined in IC 9-13-2-96(a)).**

6 (3) "Owner" means:

7 (A) in the case of a recreational vehicle, the person in whose
8 name the recreational vehicle is registered under IC 9-18
9 (before its expiration) or IC 9-18.1; or

10 (B) in the case of a truck camper, the person holding title to
11 the truck camper.

12 (4) "Recreational vehicle" has the meaning set forth in
13 IC 9-13-2-150.

14 (5) "Truck camper" has the meaning set forth in IC 9-13-2-188.3.

15 SECTION 122. IC 6-6-6.5-13, AS AMENDED BY P.L.230-2025,
16 SECTION 89, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
17 JANUARY 1, 2026 (RETROACTIVE)]: Sec. 13. (a) As the basis for
18 measuring the tax imposed by this chapter, the department shall
19 classify every taxable aircraft in its proper class according to the
20 following classification plan:

21	CLASS	DESCRIPTION
22	A	Piston-driven
23	B	Piston-driven,
24		and Pressurized
25	C	Turbine driven
26		or other Powered
27	D	Homebuilt, Gliders, or
28		Hot Air Balloons

29 (b) The tax imposed under this chapter is based on the age, class,
30 and maximum landing weight of the taxable aircraft. The amount of tax
31 imposed on the taxable aircraft is based on the following table:

32	Age	Class A	Class B	Class C	Class D
33	0-4	\$.04/lb	\$.065/lb	\$.09/lb	\$.0175/lb
34	5-8	\$.035/lb	\$.055/lb	\$.08/lb	\$.015/lb
35	9-12	\$.03/lb	\$.05/lb	\$.07/lb	\$.0125/lb
36	13-16	\$.025/lb	\$.025/lb	\$.025/lb	\$.01/lb
37	17-25	\$.02/lb	\$.02/lb	\$.02/lb	\$.0075/lb
38	over 25	\$.01/lb	\$.01/lb	\$.01/lb	\$.005/lb

(c) An aircraft owner, who sells an aircraft on which the owner has paid the tax imposed under this chapter, is entitled to a credit for the tax paid. The credit equals excise tax paid on the aircraft that was sold, times the lesser of:

(1) ninety percent (90%); or

(2) ten percent (10%) times the number of months remaining in the registration year after the sale of the aircraft.

The credit may only be used to reduce the tax imposed under this chapter on another aircraft purchased by that owner during the registration year in which the credit accrues. A person may not receive a refund for a credit under this subsection.

(d) A person who is entitled to a property tax deduction under IC 6-1.1-12-13 **(before its expiration)** or IC 6-1.1-12-14 is entitled to a credit against the tax imposed on the person's aircraft under this chapter. The credit equals the amount of the property tax deduction to which the person is entitled under IC 6-1.1-12-13 **(before its expiration)** and IC 6-1.1-12-14 minus the amount of that deduction used to offset the person's property taxes or vehicle excise taxes, times seven hundredths (.07). The credit may not exceed the amount of the tax due under this chapter. The county auditor shall, upon the person's request, furnish a certified statement showing the credit allowable under this subsection. The department may not allow a credit under this subsection until the auditor's statement has been filed in the department's office.

SECTION 123. IC 6-9-18-3, AS AMENDED BY THE TECHNICAL CORRECTIONS BILL OF THE 2026 GENERAL ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 3. (a) The fiscal body of a county may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any:

(1) hotel;

(2) motel;

(3) boat motel;

(4) inn;

(5) college or university memorial union;

(6) college or university residence hall or dormitory; or

(7) tourist cabin;

1 located in the county.

2 (b) The tax does not apply to gross income received in a transaction
3 in which:

4 (1) a student rents lodgings in a college or university residence
5 hall while that student participates in a course of study for which
6 the student receives college credit from a college or university
7 located in the county; or

8 (2) a person rents a room, lodging, or accommodations for a
9 period of thirty (30) days or more.

10 (c) The tax may not exceed:

11 (1) the rate of five percent (5%) in a county other than a county
12 subject to subdivision (2), (3), ~~or~~ (4), **or (5);**

13 (2) after June 30, 2019, and except as provided in section 6.7 of
14 this chapter, the rate of eight percent (8%) in Howard County; ~~or~~

15 (3) after June 30, 2021, the rate of nine percent (9%) in Daviess
16 County;

17 **(4) after June 30, 2026, the rate of eight percent (8%) in**
18 **DeKalb County; or**

19 **(5) after June 30, 2026, the rate of eight percent (8%) in Noble**
20 **County.**

21 The tax is imposed on the gross retail income derived from lodging
22 income only and is in addition to the state gross retail tax imposed
23 under IC 6-2.5.

24 (d) The county fiscal body may adopt an ordinance to require that
25 the tax shall be paid monthly to the county treasurer. If such an
26 ordinance is adopted, the tax shall be paid to the county treasurer not
27 more than twenty (20) days after the end of the month the tax is
28 collected. If such an ordinance is not adopted, the tax shall be imposed,
29 paid, and collected in exactly the same manner as the state gross retail
30 tax is imposed, paid, and collected under IC 6-2.5.

31 (e) All of the provisions of IC 6-2.5 relating to rights, duties,
32 liabilities, procedures, penalties, definitions, exemptions, and
33 administration are applicable to the imposition and administration of
34 the tax imposed under this section except to the extent those provisions
35 are in conflict or inconsistent with the specific provisions of this
36 chapter or the requirements of the county treasurer. If the tax is paid to
37 the department of state revenue, the return to be filed for the payment
38 of the tax under this section may be either a separate return or may be

combined with the return filed for the payment of the state gross retail tax as the department of state revenue may, by rule, determine.

(f) If the tax is paid to the department of state revenue, the amounts received from the tax imposed under this section shall be paid monthly by the treasurer of state to the county treasurer upon warrants issued by the state comptroller."

Page 50, between lines 10 and 11, begin a new paragraph and insert:
"SECTION 125. IC 6-9-78.2 IS ADDED TO THE INDIANA CODE
AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
UPON PASSAGE]:

Chapter 78.2. Rush County Food and Beverage Tax

Sec. 1. This chapter applies to Rush County.

Sec. 2. The definitions in IC 6-9-12-1 apply throughout this chapter.

Sec. 3. (a) The fiscal body of the county may adopt an ordinance on or before December 31, 2026, to impose an excise tax, known as the county food and beverage tax, on transactions described in section 4 of this chapter. The fiscal body of the county may adopt an ordinance under this subsection only after the county fiscal body has previously held at least one (1) separate public hearing in which a discussion of the proposed ordinance to impose the county food and beverage tax is the only substantive issue on the agenda for the public hearing.

(b) If the county fiscal body adopts an ordinance under subsection (a), the county fiscal body shall immediately send a certified copy of the ordinance to the department of state revenue.

(c) If the county fiscal body adopts an ordinance under subsection (a), the county food and beverage tax applies to transactions that occur after the later of the following:

(1) The day specified in the ordinance.

(2) The last day of the month that succeeds the month in which the ordinance is adopted.

Sec. 4. (a) Except as provided in subsection (c), a tax imposed under section 3 of this chapter applies to a transaction in which food or beverage is furnished, prepared, or served:

(1) for consumption at a location or on equipment provided by a retail merchant;

(2) in the county in which the tax is imposed; and

(3) by a retail merchant for consideration.

(b) Transactions described in subsection (a)(1) include transactions in which food or beverage is:

(1) served by a retail merchant off the merchant's premises;

(2) sold in a heated state or heated by a retail merchant;

(3) made of two (2) or more food ingredients, mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses); or

(4) sold with eating utensils provided by a retail merchant, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not include a container or package used to transport food).

(c) The county food and beverage tax does not apply to the furnishing, preparing, or serving of a food or beverage in a transaction that is exempt, or to the extent the transaction is exempt, from the state gross retail tax imposed by IC 6-2.5.

Sec. 5. The county food and beverage tax rate:

(1) must be imposed in an increment of twenty-five hundredths percent (0.25%); and

(2) may not exceed one percent (1%);

of the gross retail income received by the merchant from the food or beverage transaction described in section 4 of this chapter. For purposes of this chapter, the gross retail income received by the retail merchant from a transaction does not include the amount of tax imposed on the transaction under IC 6-2.5.

Sec. 6. A tax imposed under this chapter is imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax imposed under this chapter may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department of state revenue.

Sec. 7. The amounts received from the tax imposed under this

chapter shall be paid monthly by the treasurer of state to the county fiscal officer upon warrants issued by the state comptroller.

Sec. 8. (a) If a tax is imposed under section 3 of this chapter by the county, the county fiscal officer shall establish a food and beverage tax receipts fund.

(b) The county fiscal officer shall deposit in the fund all amounts received under this chapter.

(c) Money earned from the investment of money in the fund becomes a part of the fund.

Sec. 9. Money in the food and beverage tax receipts fund must be used by the county only for the following purposes:

(1) Economic development and tourism related purposes or facilities, including the purchase of land for economic development or tourism related purposes.

(2) The pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations incurred for a purpose described in subdivision (1).

Revenue derived from the imposition of a tax under this chapter may be treated by the county as additional revenue for the purpose of fixing its budget for the budget year during which the revenues are to be distributed to the county.

Sec. 10. With respect to obligations for which a pledge has been made under section 9 of this chapter, the general assembly covenants with the holders of the obligations that this chapter will not be repealed or amended in a manner that will adversely affect the imposition or collection of the tax imposed under this chapter if the payment of any of the obligations is outstanding.

Sec. 11. (a) If the county imposes the tax authorized by this chapter, the tax terminates on July 1, 2049.

(b) This chapter expires July 1, 2049.

SECTION 126. IC 6-9-78.3 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]:

Chapter 78.3. Greendale Food and Beverage Tax

Sec. 1. This chapter applies to the city of Greendale.

Sec. 2. The definitions in IC 6-9-12-1 apply throughout this chapter.

Sec. 3. (a) The fiscal body of the city may adopt an ordinance to

1 impose an excise tax, known as the city food and beverage tax, on
 2 transactions described in section 4 of this chapter. The fiscal body
 3 of the city may adopt an ordinance under this subsection only after
 4 the city fiscal body has previously:

5 (1) adopted a resolution in support of the proposed city food
 6 and beverage tax; and

7 (2) held at least one (1) separate public hearing in which a
 8 discussion of the proposed ordinance to impose the city food
 9 and beverage tax is the only substantive issue on the agenda
 10 for the public hearing.

11 (b) If the city fiscal body adopts an ordinance under subsection
 12 (a), the city fiscal body shall immediately send a certified copy of
 13 the ordinance to the department of state revenue.

14 (c) If the city fiscal body adopts an ordinance under subsection
 15 (a), the city food and beverage tax applies to transactions that
 16 occur after the last day of the month following the month in which
 17 the ordinance is adopted.

18 Sec. 4. (a) Except as provided in subsection (c), a tax imposed
 19 under section 3 of this chapter applies to a transaction in which
 20 food or beverage is furnished, prepared, or served:

21 (1) for consumption at a location or on equipment provided by
 22 a retail merchant;

23 (2) in the city; and

24 (3) by a retail merchant for consideration.

25 (b) Transactions described in subsection (a)(1) include
 26 transactions in which food or beverage is:

27 (1) served by a retail merchant off the merchant's premises;

28 (2) sold in a heated state or heated by a retail merchant;

29 (3) made of two (2) or more food ingredients, mixed or
 30 combined by a retail merchant for sale as a single item (other
 31 than food that is only cut, repackaged, or pasteurized by the
 32 seller, and eggs, fish, meat, poultry, and foods containing these
 33 raw animal foods requiring cooking by the consumer as
 34 recommended by the federal Food and Drug Administration
 35 in chapter 3, subpart 3-401.11 of its Food Code so as to
 36 prevent food borne illnesses); or

37 (4) sold with eating utensils provided by a retail merchant,
 38 including plates, knives, forks, spoons, glasses, cups, napkins,

1 or straws (for purposes of this subdivision, a plate does not
2 include a container or package used to transport the food).

3 (c) The city food and beverage tax does not apply to the
4 furnishing, preparing, or serving of a food or beverage in a
5 transaction that is exempt, or to the extent the transaction is
6 exempt, from the state gross retail tax imposed by IC 6-2.5.

7 Sec. 5. The city food and beverage tax rate:

8 (1) must be imposed in an increment of twenty-five
9 hundredths percent (0.25%); and

10 (2) may not exceed one percent (1%);

11 of the gross retail income received by the merchant from the food
12 or beverage transaction described in section 4 of this chapter. For
13 purposes of this chapter, the gross retail income received by the
14 retail merchant from a transaction does not include the amount of
15 tax imposed on the transaction under IC 6-2.5.

16 Sec. 6. A tax imposed under this chapter shall be imposed, paid,
17 and collected in the same manner that the state gross retail tax is
18 imposed, paid, and collected under IC 6-2.5. However, the return
19 to be filed with the payment of the tax imposed under this chapter
20 may be made on a separate return or may be combined with the
21 return filed for the payment of the state gross retail tax, as
22 prescribed by the department of state revenue.

23 Sec. 7. The amounts received from the tax imposed under this
24 chapter shall be paid monthly by the treasurer of state to the city
25 fiscal officer upon warrants issued by the state comptroller.

26 Sec. 8. (a) If a tax is imposed under section 3 of this chapter by
27 the city, the city fiscal officer shall establish a food and beverage
28 tax receipts fund.

29 (b) The city fiscal officer shall deposit in the fund all amounts
30 received under this chapter.

31 (c) Money earned from the investment of money in the fund
32 becomes a part of the fund.

33 Sec. 9. Money in the food and beverage tax receipts fund must
34 be used by the city only for the following purposes:

35 (1) Park and recreation purposes, including the purchase of
36 land for park and recreation purposes.

37 (2) Economic development and tourism related purposes or
38 facilities, including the purchase of land for economic

development or tourism related purposes.

(3) The pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations incurred for a purpose described in subdivisions (1) and (2).

Sec. 10. With respect to obligations for which a pledge has been made under section 9 of this chapter, the general assembly covenants with the holders of the obligations that this chapter will not be repealed or amended in a manner that will adversely affect the imposition or collection of the tax imposed under this chapter if the payment of any of the obligations is outstanding.

Sec. 11. (a) If the city imposes the tax authorized by this chapter, the tax terminates on January 1, 2048.

(b) This chapter expires January 1, 2048."

Page 51, between lines 7 and 8, begin a new paragraph and insert:

"SECTION 128. IC 9-13-2-96, AS AMENDED BY P.L.42-2025, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 96. (a) "Manufactured home", ~~means~~, except as provided in subsections (b) and (c), a structure that:

(1) is assembled in a factory;

(2) bears a seal certifying that it was built in compliance with the federal Manufactured Housing Construction and Safety Standards Law (42 U.S.C. 5401 et seq.);

(3) is designed to be transported from the factory to another site in one (1) or more units;

(4) is suitable for use as a dwelling in any season; and

(5) is more than thirty-five (35) feet long.

The term does not include a vehicle described in section 150(a)(2) of this chapter.

(b) "Manufactured home", for purposes of IC 9-17-6, means either of the following:

(1) A structure having the meaning set forth in the federal Manufactured Housing Construction and Safety Standards Law of 1974 (42 U.S.C. 5401 et seq.);

(2) A mobile home.

This subsection expires June 30, 2016: subsection (b), has the meaning set forth in 42 U.S.C. 5402(6), as amended. However, the term also includes a structure that meets the definition and is more than thirty-five (35) body feet in length but less than forty (40)

1 **body feet in length.**

2 ~~(c)~~ **(b)** "Manufactured home", for purposes of IC 9-22-1.7, has the
3 meaning set forth in IC 9-22-1.7-2.

4 SECTION 129. IC 9-22-1.5-1, AS AMENDED BY P.L.256-2017,
5 SECTION 163, IS AMENDED TO READ AS FOLLOWS
6 [EFFECTIVE UPON PASSAGE]: Sec. 1. As used in this chapter,
7 "mobile home" ~~means a nonself-propelled vehicle designed for~~
8 ~~occupancy as a dwelling or sleeping place; has the meaning set forth~~
9 **in IC 9-13-2-103.2. The term includes a manufactured home (as**
10 **defined in IC 9-13-2-96(a)).**

11 SECTION 130. IC 9-22-1.7-2, AS ADDED BY P.L.198-2016,
12 SECTION 377, IS AMENDED TO READ AS FOLLOWS
13 [EFFECTIVE UPON PASSAGE]: Sec. 2. As used in this chapter,
14 "manufactured home" means either of the following:

15 (1) ~~A nonself-propelled vehicle designed for occupancy as a~~
16 ~~dwelling or sleeping place; A manufactured home as defined in~~
17 **IC 9-13-2-96(a).**

18 (2) ~~A dwelling, including the equipment sold as a part of the~~
19 ~~dwelling, that:~~

20 ~~(A) is factory assembled;~~

21 ~~(B) is transportable;~~

22 ~~(C) is intended for year-round occupancy;~~

23 ~~(D) is designed for transportation on its own chassis; and~~

24 ~~(E) was manufactured before the effective date of the federal~~
25 ~~Manufactured Housing Construction and Safety Standards~~
26 ~~Law of 1974 (42 U.S.C. 5401 et seq.). A mobile home (as~~
27 **defined in IC 9-13-2-103.2).**

28 SECTION 131. IC 16-18-2-215.5, AS ADDED BY P.L.87-2005,
29 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
30 UPON PASSAGE]: Sec. 215.5. "Manufactured home", for purposes of
31 IC 16-41-27, has the meaning set forth in ~~IC 22-12-1-16.~~
32 **IC 9-13-2-96(a). The term includes a mobile home (as defined in**
33 **IC 9-13-2-103.2).**

34 SECTION 132. IC 16-18-2-238 IS AMENDED TO READ AS
35 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 238. "Mobile
36 home", for purposes of IC 16-41-27, has meaning set forth in
37 ~~IC 16-41-27-4. IC 9-13-2-103.2. The term includes a manufactured~~
38 **home (as defined in IC 9-13-2-96(a)).**

SECTION 133. IC 16-41-27-3.5, AS ADDED BY P.L.87-2005, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3.5. As used in this chapter, "manufactured home" has the meaning set forth in ~~IC 22-12-1-16~~. **IC 9-13-2-96(a). The term includes a mobile home (as defined in IC 9-13-2-103.2).**

SECTION 134. IC 16-41-27-4, AS AMENDED BY P.L.87-2005, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. As used in this chapter, "mobile home" means a dwelling; including the equipment sold as a part of the dwelling; that:

(1) is factory assembled;

(2) is transportable;

(3) is intended for year-round occupancy;

(4) is designed for transportation on its own chassis; and

(5) was manufactured before the effective date of the federal Manufactured Housing Construction and Safety Standards Law of 1974 (42 U.S.C. 5401 et seq.); has the meaning set forth in **IC 9-13-2-103.2. The term includes a manufactured home (as defined in IC 9-13-2-96(a)).**

SECTION 135. IC 22-12-1-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 14. "Industrialized building system" means any part of a building or other structure that is in whole or in substantial part fabricated in an off-site manufacturing facility for installation or assembly at the building site as part of a Class 1 structure, a Class 2 structure, or another building or structure. However, the term does not include a mobile structure, a **manufactured home**, or a system that is capable of inspection at the building site.

SECTION 136. IC 22-12-1-16, AS AMENDED BY P.L.198-2016, SECTION 651, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 16. "Manufactured home" has the meaning set forth in ~~42 U.S.C. 5402~~ as it existed on January 1, 2003; **IC 9-13-2-96(a).** The term includes a mobile home (as defined in ~~IC 16-41-27-4~~); **as defined in IC 9-13-2-103.2.**

SECTION 137. IC 22-12-1-17, AS AMENDED BY P.L.101-2006, SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 17. (a) "Mobile structure" means any part of a fabricated unit that is designed to be:

- (1) towed ~~on its own~~ **with or without a permanent** chassis; and
- (2) connected to utilities for year-round occupancy or use as a Class 1 structure, a Class 2 structure, or another structure.

(b) The term includes the following:

- (1) Two (2) or more components that can be retracted for towing purposes and subsequently expanded for additional capacity.
- (2) Two (2) or more units that are separately towable but designed to be joined into one (1) integral unit.
- (3) One (1) or more units that include a hoisting and lowering mechanism equipped with a platform that:
 - (A) moves between two (2) or more landings; and
 - (B) is used to transport one (1) or more individuals.

SECTION 138. IC 25-23.7-2-7, AS AMENDED BY P.L.87-2005, SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7. "Manufactured home" ~~means a:~~

- ~~(1) dwelling meeting the definition set forth in IC 22-12-1-16; or~~
 - ~~(2) mobile home being installed in a mobile home community.~~
- has the meaning set forth in IC 9-13-2-96(a). The term includes a mobile home (as defined in IC 9-13-2-103.2).**

SECTION 139. IC 25-23.7-2-7.5, AS ADDED BY P.L.87-2005, SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7.5. "Mobile home" has the meaning set forth in ~~IC 16-41-27-4.~~ **IC 9-13-2-103.2. The term includes a manufactured home (as defined in IC 9-13-2-96(a)).**

SECTION 140. IC 25-23.7-3-8, AS AMENDED BY P.L.84-2016, SECTION 108, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. The board shall:

- (1) enforce and administer this article;
- (2) adopt rules under IC 4-22-2 for the administration and enforcement of this article, including competency standards and a code of ethics for licensed installers;
- (3) prescribe the requirements for and the form of licenses issued or renewed under this article;
- (4) issue, deny, suspend, and revoke licenses in accordance with this article;
- (5) in accordance with IC 25-1-7, investigate and prosecute complaints involving licensees or individuals the board has reason to believe should be licensees, including complaints

concerning the failure to comply with this article or rules adopted under this article;

(6) bring actions in the name of the state of Indiana in an appropriate circuit court, superior court, or probate court to enforce compliance with this article or rules adopted under this article;

(7) establish fees in accordance with IC 25-1-8;

(8) inspect the records of a licensee in accordance with rules adopted by the board;

(9) conduct or designate a board member or other representative to conduct public hearings on any matter for which a hearing is required under this article and to exercise all powers granted under IC 4-21.5; ~~and~~

(10) maintain the board's office, files, records, and property in the city of Indianapolis; **and**

(11) ensure any certification or recertification required by 42 U.S.C. 5403, as amended, or any other provision of the federal Manufactured Housing Construction and Safety Standards Law (42 U.S.C. 5401 et seq.), is submitted to or has been included in a plan submitted to the secretary of the United States Department of Housing and Urban Development.

SECTION 141. IC 26-1-9.1-102, AS AMENDED BY P.L.199-2023, SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 102. (a) In IC 26-1-9.1:

(1) "Accession" means goods that are physically united with other goods in such a manner that the identity of the original goods is not lost.

(2) "Account", except as used in "account for", "account statement", "account to", "commodity account" in subdivision (14), "customer's account", "deposit account" in subdivision (29), "on account of", and "statement of account", means a right to payment of a monetary obligation, whether or not earned by performance:

(A) for property that has been or is to be sold, leased, licensed, assigned, or otherwise disposed of;

(B) for services rendered or to be rendered;

(C) for a policy of insurance issued or to be issued;

(D) for a secondary obligation incurred or to be incurred;

- 1 (E) for energy provided or to be provided;
- 2 (F) for the use or hire of a vessel under a charter or other
- 3 contract;
- 4 (G) arising out of the use of a credit or charge card or
- 5 information contained on or for use with the card; or
- 6 (H) as winnings in a lottery or other game of chance operated
- 7 or sponsored by a state other than Indiana, a governmental unit
- 8 of a state, or a person licensed or authorized to operate the
- 9 game by a state or governmental unit of a state.
- 10 The term does not include a right to a payment of a prize awarded
- 11 by the state lottery commission in the Indiana state lottery
- 12 established under IC 4-30. The term includes controllable
- 13 accounts and health-care-insurance receivables. The term does
- 14 not include (i) chattel paper, (ii) commercial tort claims, (iii)
- 15 deposit accounts, (iv) investment property, (v) letter-of-credit
- 16 rights or letters of credit, (vi) rights to payment for money or
- 17 funds advanced or sold, other than rights arising out of the use of
- 18 a credit or charge card or information contained on or for use with
- 19 the card, or (vii) rights to payment evidenced by an instrument.
- 20 (3) "Account debtor" means a person obligated on an account,
- 21 chattel paper, or general intangible. The term does not include
- 22 persons obligated to pay a negotiable instrument, even if the
- 23 negotiable instrument evidences chattel paper.
- 24 (4) "Accounting", except as used in "accounting for", means a
- 25 record:
- 26 (A) signed by a secured party;
- 27 (B) indicating the aggregate unpaid secured obligations as of
- 28 a date not more than thirty-five (35) days earlier or thirty-five
- 29 (35) days later than the date of the record; and
- 30 (C) identifying the components of the obligations in
- 31 reasonable detail.
- 32 (5) "Agricultural lien" means an interest, other than a security
- 33 interest, in farm products:
- 34 (A) that secures payment or performance of an obligation for:
- 35 (i) goods or services furnished in connection with a debtor's
- 36 farming operation; or
- 37 (ii) rent on real property leased by a debtor in connection
- 38 with the debtor's farming operation;

- 1 (B) that is created by statute in favor of a person that:
2 (i) in the ordinary course of its business furnished goods or
3 services to a debtor in connection with the debtor's farming
4 operation; or
5 (ii) leased real property to a debtor in connection with the
6 debtor's farming operation; and
7 (C) whose effectiveness does not depend on the person's
8 possession of the personal property.
- 9 (6) "As-extracted collateral" means:
10 (A) oil, gas, or other minerals that are subject to a security
11 interest that:
12 (i) is created by a debtor having an interest in the minerals
13 before extraction; and
14 (ii) attaches to the minerals as extracted; or
15 (B) accounts arising out of the sale at the wellhead or
16 minehead of oil, gas, or other minerals in which the debtor had
17 an interest before extraction.
- 18 (7) The following terms have the following meanings:
19 (A) "Assignee", except as used in "assignee for benefit of
20 creditors", means a person (i) in whose favor a security interest
21 that secures an obligation is created or provided for under a
22 security agreement, whether or not the obligation is
23 outstanding or (ii) to which an account, chattel paper, payment
24 intangible, or promissory note has been sold. The term
25 includes a person to which a security interest has been
26 transferred by a secured party.
27 (B) "Assignor" means a person that (i) under a security
28 agreement creates or provides for a security interest that
29 secures an obligation or (ii) sells an account, chattel paper,
30 payment intangible, or promissory note. The term includes a
31 secured party that has transferred a security interest to another
32 person.
- 33 (8) "Bank" means an organization that is engaged in the business
34 of banking. The term includes savings banks, savings and loan
35 associations, credit unions, and trust companies.
- 36 (9) "Cash proceeds" means proceeds that are money, checks,
37 deposit accounts, or the like.
- 38 (10) "Certificate of title" means a certificate of title with respect

to which a statute provides for the security interest in question to be indicated on the certificate as a condition or result of the security interest's obtaining priority over the rights of a lien creditor with respect to the collateral. The term includes another record maintained as an alternative to a certificate of title by the governmental unit that issues certificates of title if a statute permits the security interest in question to be indicated on the record as a condition or result of the security interest's obtaining priority over the rights of a lien creditor with respect to the collateral.

(11) "Chattel paper" means:

(A) a right to payment of a monetary obligation secured by specific goods, if the right to payment and security interest are evidenced by a record; or

(B) a right to payment of a monetary obligation owed by a lessee under a lease agreement with respect to specific goods and a monetary obligation owed by the lessee in connection with the transaction giving rise to the lease if:

(i) the right to payment and lease agreement are evidenced by a record; and

(ii) the predominant purpose of the transaction giving rise to the lease was to give the lessee the right to possession and use of the goods.

The term does not include a right to payment arising out of a charter or other contract involving the use or hire of a vessel, or a right to payment arising out of the use of a credit or charge card or information contained on or for use with the card.

(12) "Collateral" means the property subject to a security interest or agricultural lien. The term includes:

(A) proceeds to which a security interest attaches;

(B) accounts, chattel paper, payment intangibles, and promissory notes that have been sold; and

(C) goods that are the subject of a consignment.

(13) "Commercial tort claim" means a claim arising in tort with respect to which:

(A) the claimant is an organization; or

(B) the claimant is an individual and the claim:

(i) arose in the course of the claimant's business or

- 1 profession; and
2 (ii) does not include damages arising out of personal injury
3 to or the death of an individual.
- 4 (14) "Commodity account" means an account maintained by a
5 commodity intermediary in which a commodity contract is carried
6 for a commodity customer.
- 7 (15) "Commodity contract" means a commodity futures contract,
8 an option on a commodity futures contract, a commodity option,
9 or another contract if the contract or option is:
- 10 (A) traded on or subject to the rules of a board of trade that has
11 been designated as a contract market for such a contract
12 pursuant to federal commodities laws; or
- 13 (B) traded on a foreign commodity board of trade, exchange,
14 or market, and is carried on the books of a commodity
15 intermediary for a commodity customer.
- 16 (16) "Commodity customer" means a person for which a
17 commodity intermediary carries a commodity contract on its
18 books.
- 19 (17) "Commodity intermediary" means a person that:
- 20 (A) is registered as a futures commission merchant under
21 federal commodities law; or
- 22 (B) in the ordinary course of its business provides clearance or
23 settlement services for a board of trade that has been
24 designated as a contract market pursuant to federal
25 commodities law.
- 26 (18) "Communicate" means:
- 27 (A) to send a written or other tangible record;
- 28 (B) to transmit a record by any means agreed upon by the
29 persons sending and receiving the record; or
- 30 (C) in the case of transmission of a record to or by a filing
31 office, to transmit a record by any means prescribed by
32 filing-office rule.
- 33 (19) "Consignee" means a merchant to which goods are delivered
34 in a consignment.
- 35 (20) "Consignment" means a transaction, regardless of its form,
36 in which a person delivers goods to a merchant for the purpose of
37 sale and:
- 38 (A) the merchant:

- 1 (i) deals in goods of that kind under a name other than the
2 name of the person making delivery;
3 (ii) is not an auctioneer; and
4 (iii) is not generally known by its creditors to be
5 substantially engaged in selling the goods of others;
6 (B) with respect to each delivery, the aggregate value of the
7 goods is one thousand dollars (\$1,000) or more at the time of
8 delivery;
9 (C) the goods are not consumer goods immediately before
10 delivery; and
11 (D) the transaction does not create a security interest that
12 secures an obligation.
- 13 (21) "Consignor" means a person that delivers goods to a
14 consignee in a consignment.
- 15 (22) "Consumer debtor" means a debtor in a consumer
16 transaction.
- 17 (23) "Consumer goods" means goods that are used or bought for
18 use primarily for personal, family, or household purposes.
- 19 (24) "Consumer-goods transaction" means a consumer transaction
20 in which:
- 21 (A) an individual incurs an obligation primarily for personal,
22 family, or household purposes; and
23 (B) a security interest in consumer goods secures the
24 obligation.
- 25 (25) "Consumer obligor" means an obligor who is an individual
26 and who incurred the obligation as part of a transaction entered
27 into primarily for personal, family, or household purposes.
- 28 (26) "Consumer transaction" means a transaction in which (i) an
29 individual incurs an obligation primarily for personal, family, or
30 household purposes, (ii) a security interest secures the obligation,
31 and (iii) the collateral is held or acquired primarily for personal,
32 family, or household purposes. The term includes
33 consumer-goods transactions.
- 34 (27) The following terms have the following meanings:
- 35 (A) "Continuation statement" means an amendment of a
36 financing statement that:
- 37 (i) identifies, by its file number, the initial financing
38 statement to which it relates; and

- 1 (ii) indicates that it is a continuation statement for, or that it
 2 is filed to continue the effectiveness of, the identified
 3 financing statement.
- 4 (B) "Controllable account" means an account evidenced by a
 5 controllable electronic record that provides that the account
 6 debtor undertakes to pay the person that has control under
 7 IC 26-1-12-105 of the controllable electronic record.
- 8 (C) "Controllable payment intangible" means a payment
 9 intangible evidenced by a controllable electronic record that
 10 provides that the account debtor undertakes to pay the person
 11 that has control under IC 26-1-12-105 of the controllable
 12 electronic record.
- 13 (28) "Debtor" means:
- 14 (A) a person having an interest, other than a security interest
 15 or other lien, in the collateral, whether or not the person is an
 16 obligor;
- 17 (B) a seller of accounts, chattel paper, payment intangibles, or
 18 promissory notes; or
- 19 (C) a consignee.
- 20 (29) "Deposit account" means a demand, time, savings, passbook,
 21 or similar account maintained with a bank. The term does not
 22 include investment property or accounts evidenced by an
 23 instrument.
- 24 (30) "Document" means a document of title or a receipt of the
 25 type described in IC 26-1-7-201(b).
- 26 (31) [Reserved.]
- 27 (32) "Encumbrance" means a right, other than an ownership
 28 interest, in real property. The term includes mortgages and other
 29 liens on real property.
- 30 (33) "Equipment" means goods other than inventory, farm
 31 products, or consumer goods.
- 32 (34) "Farm products" means goods, other than standing timber,
 33 with respect to which the debtor is engaged in a farming operation
 34 and which are:
- 35 (A) crops grown, growing, or to be grown, including:
- 36 (i) crops produced on trees, vines, and bushes; and
- 37 (ii) aquatic goods produced in aquacultural operations;
- 38 (B) livestock, born or unborn, including aquatic goods

- 1 produced in aquacultural operations;
2 (C) supplies used or produced in a farming operation; or
3 (D) products of crops or livestock in their unmanufactured
4 states.
- 5 (35) "Farming operation" means raising, cultivating, propagating,
6 fattening, grazing, or any other farming, livestock, or aquacultural
7 operation.
- 8 (36) "File number" means the number assigned to an initial
9 financing statement pursuant to IC 26-1-9.1-519(a).
- 10 (37) "Filing office" means an office designated in IC 26-1-9.1-501
11 as the place to file a financing statement.
- 12 (38) "Filing-office rule" means a rule adopted pursuant to
13 IC 26-1-9.1-526.
- 14 (39) "Financing statement" means a record or records composed
15 of an initial financing statement and any filed record relating to
16 the initial financing statement.
- 17 (40) "Fixture filing" means the filing of a financing statement
18 covering goods that are or are to become fixtures and satisfying
19 IC 26-1-9.1-502(a) and IC 26-1-9.1-502(b). The term includes the
20 filing of a financing statement covering goods of a transmitting
21 utility which are or are to become fixtures.
- 22 (41) "Fixtures" means goods that have become so related to
23 particular real property that an interest in them arises under real
24 property law.
- 25 (42) "General intangible" means any personal property, including
26 things in action, other than accounts, chattel paper, commercial
27 tort claims, deposit accounts, documents, goods, instruments,
28 investment property, letter-of-credit rights, letters of credit,
29 money, and oil, gas, or other minerals before extraction. The term
30 includes controllable electronic records, payment intangibles, and
31 software.
- 32 (43) "Good faith" means honesty in fact and the observance of
33 reasonable commercial standards of fair dealing.
- 34 (44) "Goods" means all things that are movable when a security
35 interest attaches. The term includes (i) fixtures, (ii) standing
36 timber that is to be cut and removed under a conveyance or
37 contract for sale, (iii) the unborn young of animals, (iv) crops
38 grown, growing, or to be grown, even if the crops are produced on

1 trees, vines, or bushes, and (v) manufactured homes. The term
 2 also includes a computer program embedded in goods and any
 3 supporting information provided in connection with a transaction
 4 relating to the program if (i) the program is associated with the
 5 goods in such a manner that it customarily is considered part of
 6 the goods, or (ii) by becoming the owner of the goods, a person
 7 acquires a right to use the program in connection with the goods.
 8 The term does not include a computer program embedded in
 9 goods that consist solely of the medium in which the program is
 10 embedded. The term also does not include accounts, chattel
 11 paper, commercial tort claims, deposit accounts, documents,
 12 general intangibles, instruments, investment property,
 13 letter-of-credit rights, letters of credit, money, or oil, gas, or other
 14 minerals before extraction.

15 (45) "Governmental unit" means a subdivision, agency,
 16 department, county, parish, municipality, or other unit of the
 17 government of the United States, a state, or a foreign country. The
 18 term includes an organization having a separate corporate
 19 existence if the organization is eligible to issue debt on which
 20 interest is exempt from income taxation under the laws of the
 21 United States.

22 (46) "Health-care-insurance receivable" means an interest in or
 23 claim under a policy of insurance that is a right to payment of a
 24 monetary obligation for health-care goods or services provided.

25 (47) "Instrument" means a negotiable instrument or any other
 26 writing that evidences a right to the payment of a monetary
 27 obligation, is not itself a security agreement or lease, and is of a
 28 type that in the ordinary course of business is transferred by
 29 delivery with any necessary endorsement or assignment. The term
 30 does not include (i) investment property, (ii) letters of credit, (iii)
 31 writings that evidence a right to payment arising out of the use of
 32 a credit or charge card or information contained on or for use with
 33 the card, or (iv) writings that evidence chattel paper.

34 (48) "Inventory" means goods, other than farm products, that:

35 (A) are leased by a person as lessor;

36 (B) are held by a person for sale or lease or to be furnished
 37 under a contract of service;

38 (C) are furnished by a person under a contract of service; or

- 1 (D) consist of raw materials, work in process, or materials
 2 used or consumed in a business.
- 3 (49) "Investment property" means a security, whether certificated
 4 or uncertificated, security entitlement, securities account,
 5 commodity contract, or commodity account.
- 6 (50) "Jurisdiction of organization", with respect to a registered
 7 organization, means the jurisdiction under whose law the
 8 organization is formed or organized.
- 9 (51) "Letter-of-credit right" means a right to payment or
 10 performance under a letter of credit, whether or not the
 11 beneficiary has demanded or is at the time entitled to demand
 12 payment or performance. The term does not include the right of
 13 a beneficiary to demand payment or performance under a letter of
 14 credit.
- 15 (52) "Lien creditor" means:
- 16 (A) a creditor that has acquired a lien on the property involved
 17 by attachment, levy, or the like;
- 18 (B) an assignee for benefit of creditors from the time of
 19 assignment;
- 20 (C) a trustee in bankruptcy from the date of the filing of the
 21 petition; or
- 22 (D) a receiver in equity from the time of appointment.
- 23 (53) "Manufactured home" means a structure, transportable in one
 24 (1) or more sections, which, in the traveling mode, is eight (8)
 25 body feet or more in width or forty (40) body feet or more in
 26 length, or, when erected on site, is three hundred twenty (320) or
 27 more square feet, and which is built ~~on~~ **with or without** a
 28 permanent chassis and designed to be used as a dwelling with or
 29 without a permanent foundation when connected to the required
 30 utilities, and includes the plumbing, heating, air conditioning, and
 31 electrical systems contained therein. The term includes any
 32 structure that meets all of the requirements of this subdivision
 33 except the size requirements, and with respect to which the
 34 manufacturer voluntarily files a certification required by the
 35 United States Secretary of Housing and Urban Development and
 36 complies with the standards established under Title 42 of the
 37 United States Code.
- 38 (54) The following terms have the following meanings:

- 1 (A) "Manufactured-home transaction" means a secured
 2 transaction:
 3 (i) that creates a purchase-money security interest in a
 4 manufactured home, other than a manufactured home held
 5 as inventory; or
 6 (ii) in which a manufactured home, other than a
 7 manufactured home held as inventory, is the primary
 8 collateral.
 9 (B) "Money" has the meaning set forth in IC 26-1-1-201(24),
 10 but does not include a deposit account.
 11 (55) "Mortgage" means a consensual interest in real property,
 12 including fixtures, that secures payment or performance of an
 13 obligation.
 14 (56) "New debtor" means a person that becomes bound as debtor
 15 under IC 26-1-9.1-203(d) by a security agreement previously
 16 entered into by another person.
 17 (57) "New value" means (i) money, (ii) money's worth in
 18 property, services, or new credit, or (iii) release by a transferee of
 19 an interest in property previously transferred to the transferee.
 20 The term does not include an obligation substituted for another
 21 obligation.
 22 (58) "Noncash proceeds" means proceeds other than cash
 23 proceeds.
 24 (59) "Obligor" means a person that, with respect to an obligation
 25 secured by a security interest in or an agricultural lien on the
 26 collateral, (i) owes payment or other performance of the
 27 obligation, (ii) has provided property other than the collateral to
 28 secure payment or other performance of the obligation, or (iii) is
 29 otherwise accountable in whole or in part for payment or other
 30 performance of the obligation. The term does not include issuers
 31 or nominated persons under a letter of credit.
 32 (60) "Original debtor", except as used in IC 26-1-9.1-310(c),
 33 means a person that, as debtor, entered into a security agreement
 34 to which a new debtor has become bound under
 35 IC 26-1-9.1-203(d).
 36 (61) "Payment intangible" means a general intangible under
 37 which the account debtor's principal obligation is a monetary
 38 obligation. The term includes a controllable payment intangible.

- 1 (62) "Person related to", with respect to an individual, means:
2 (A) the spouse of the individual;
3 (B) a brother, brother-in-law, sister, or sister-in-law of the
4 individual;
5 (C) an ancestor or lineal descendant of the individual or the
6 individual's spouse; or
7 (D) any other relative, by blood or marriage, of the individual
8 or the individual's spouse who shares the same home with the
9 individual.
- 10 (63) "Person related to", with respect to an organization, means:
11 (A) a person directly or indirectly controlling, controlled by,
12 or under common control with the organization;
13 (B) an officer or director of, or a person performing similar
14 functions with respect to, the organization;
15 (C) an officer or director of, or a person performing similar
16 functions with respect to, a person described in clause (A);
17 (D) the spouse of an individual described in clause (A), (B), or
18 (C); or
19 (E) an individual who is related by blood or marriage to an
20 individual described in clause (A), (B), (C), or (D) and shares
21 the same home with the individual.
- 22 (64) "Proceeds", except as used in IC 26-1-9.1-609(b), means the
23 following property:
24 (A) Whatever is acquired upon the sale, lease, license,
25 exchange, or other disposition of collateral.
26 (B) Whatever is collected on, or distributed on account of,
27 collateral.
28 (C) Rights arising out of collateral.
29 (D) To the extent of the value of collateral, claims arising out
30 of the loss, nonconformity, or interference with the use of,
31 defects or infringement of rights in, or damage to, the
32 collateral.
33 (E) To the extent of the value of collateral and to the extent
34 payable to the debtor or the secured party, insurance payable
35 by reason of the loss or nonconformity of, defects or
36 infringement of rights in, or damage to, the collateral.
- 37 (65) "Promissory note" means an instrument that evidences a
38 promise to pay a monetary obligation, does not evidence an order

1 to pay, and does not contain an acknowledgment by a bank that
 2 the bank has received for deposit a sum of money or funds.

3 (66) "Proposal" means a record signed by a secured party that
 4 includes the terms on which the secured party is willing to accept
 5 collateral in full or partial satisfaction of the obligation it secures
 6 pursuant to IC 26-1-9.1-620, IC 26-1-9.1-621, and
 7 IC 26-1-9.1-622.

8 (67) "Public-finance transaction" means a secured transaction in
 9 connection with which:

10 (A) debt securities are issued;

11 (B) all or a portion of the securities issued have an initial
 12 stated maturity of at least twenty (20) years; and

13 (C) the debtor, obligor, secured party, account debtor, or other
 14 person obligated on collateral, assignor or assignee of a
 15 secured obligation, or assignor or assignee of a security
 16 interest is a state or a governmental unit of a state.

17 (68) "Public organic record" means a record that is available to
 18 the public for inspection and is:

19 (A) a record consisting of the record initially filed with or
 20 issued by a state or the United States to form or organize an
 21 organization and any record filed with or issued by the state or
 22 the United States which amends or restates the initial record;

23 (B) an organic record of a business trust consisting of the
 24 record initially filed with a state and any record filed with the
 25 state which amends or restates the initial record, if a statute of
 26 the state governing business trusts requires that the record be
 27 filed with the state; or

28 (C) a record consisting of legislation enacted by the legislature
 29 of a state or the Congress of the United States which forms or
 30 organizes an organization, any record amending the
 31 legislation, and any record filed with or issued by the state or
 32 the United States which amends or restates the name of the
 33 organization.

34 (69) "Pursuant to commitment", with respect to an advance made
 35 or other value given by a secured party, means pursuant to the
 36 secured party's obligation, whether or not a subsequent event of
 37 default or other event not within the secured party's control has
 38 relieved or may relieve the secured party from its obligation.

(70) "Record", except as used in "for record", "of record", "record or legal title", and "record owner", means information that is inscribed on a tangible medium or that is stored in an electronic or other medium and is retrievable in perceivable form.

(71) "Registered organization" means an organization formed or organized solely under the law of a single state or the United States by the filing of a public organic record with, the issuance of a public organic record by, or the enactment of legislation by the state or the United States. The term includes a business trust that is formed or organized under the law of a single state if a statute of the state governing business trusts requires that the business trust's organic record be filed with the state.

(72) "Secondary obligor" means an obligor to the extent that:

(A) the obligor's obligation is secondary; or

(B) the obligor has a right of recourse with respect to an obligation secured by collateral against the debtor, another obligor, or property of either.

(73) "Secured party" means:

(A) a person in whose favor a security interest is created or provided for under a security agreement, whether or not any obligation to be secured is outstanding;

(B) a person that holds an agricultural lien;

(C) a consignor;

(D) a person to which accounts, chattel paper, payment intangibles, or promissory notes have been sold;

(E) a trustee, indenture trustee, agent, collateral agent, or other representative in whose favor a security interest or agricultural lien is created or provided for; or

(F) a person that holds a security interest arising under IC 26-1-2-401, IC 26-1-2-505, IC 26-1-2-711(3), IC 26-1-2.1-508(5), IC 26-1-4-210, or IC 26-1-5.1-118.

(74) "Security agreement" means an agreement that creates or provides for a security interest.

(75) [Reserved.]

(76) "Software" means a computer program and any supporting information provided in connection with a transaction relating to the program. The term does not include a computer program that is included in the definition of goods.

- 1 (77) "State" means a state of the United States, the District of
 2 Columbia, Puerto Rico, the United States Virgin Islands, or any
 3 territory or insular possession subject to the jurisdiction of the
 4 United States.
- 5 (78) "Supporting obligation" means a letter-of-credit right or
 6 secondary obligation that supports the payment or performance of
 7 an account, chattel paper, a document, a general intangible, an
 8 instrument, or investment property.
- 9 (79) [Reserved.]
- 10 (80) "Termination statement" means an amendment of a financing
 11 statement that:
- 12 (A) identifies, by its file number, the initial financing
 13 statement to which it relates; and
- 14 (B) indicates either that it is a termination statement or that the
 15 identified financing statement is no longer effective.
- 16 (81) "Transmitting utility" means a person primarily engaged in
 17 the business of:
- 18 (A) operating a railroad, subway, street railway, or trolley bus;
 19 (B) transmitting communications electrically,
 20 electromagnetically, or by light;
 21 (C) transmitting goods by pipeline or sewer; or
 22 (D) transmitting or producing and transmitting electricity,
 23 steam, gas, or water.
- 24 (b) "Control" as provided in IC 26-1-7-106 and the following
 25 definitions outside IC 26-1-9.1 apply to IC 26-1-9.1:
- 26 "Applicant" IC 26-1-5.1-102.
 27 "Beneficiary" IC 26-1-5.1-102.
 28 "Broker" IC 26-1-8.1-102.
 29 "Certificated security" IC 26-1-8.1-102.
 30 "Check" IC 26-1-3.1-104.
 31 "Clearing corporation" IC 26-1-8.1-102.
 32 "Contract for sale" IC 26-1-2-106.
 33 "Controllable electronic record" IC 26-1-12-102.
 34 "Customer" IC 26-1-4-104.
 35 "Entitlement holder" IC 26-1-8.1-102.
 36 "Financial asset" IC 26-1-8.1-102.
 37 "Holder in due course" IC 26-1-3.1-302.
 38 "Issuer" (with respect to a letter of credit or letter-of-credit right)

- 1 IC 26-1-5.1-102.
- 2 "Issuer" (with respect to a security) IC 26-1-8.1-201.
- 3 "Issuer" (with respect to documents of title) IC 26-1-7-102.
- 4 "Lease" IC 26-1-2.1-103.
- 5 "Lease agreement" IC 26-1-2.1-103.
- 6 "Lease contract" IC 26-1-2.1-103.
- 7 "Leasehold interest" IC 26-1-2.1-103.
- 8 "Lessee" IC 26-1-2.1-103.
- 9 "Lessee in ordinary course of business" IC 26-1-2.1-103.
- 10 "Lessor" IC 26-1-2.1-103.
- 11 "Lessor's residual interest" IC 26-1-2.1-103.
- 12 "Letter of credit" IC 26-1-5.1-102.
- 13 "Merchant" IC 26-1-2-104.
- 14 "Negotiable instrument" IC 26-1-3.1-104.
- 15 "Nominated person" IC 26-1-5.1-102.
- 16 "Note" IC 26-1-3.1-104.
- 17 "Proceeds of a letter of credit" IC 26-1-5.1-114.
- 18 "Protected purchaser" IC 26-1-8.1-303.
- 19 "Prove" IC 26-1-3.1-103.
- 20 "Qualifying purchaser" IC 26-1-12-102.
- 21 "Sale" IC 26-1-2-106.
- 22 "Securities account" IC 26-1-8.1-501.
- 23 "Securities intermediary" IC 26-1-8.1-102.
- 24 "Security" IC 26-1-8.1-102.
- 25 "Security certificate" IC 26-1-8.1-102.
- 26 "Security entitlement" IC 26-1-8.1-102.
- 27 "Uncertificated security" IC 26-1-8.1-102.
- 28 (c) IC 26-1-1 contains general definitions and principles of
- 29 construction and interpretation applicable throughout IC 26-1-9.1."
- 30 Page 53, after line 42, begin a new paragraph and insert:
- 31 "SECTION 145. IC 36-1-20-3.6 IS ADDED TO THE INDIANA
- 32 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
- 33 [EFFECTIVE JULY 1, 2026]: **Sec. 3.6. (a) A unit may not adopt or**
- 34 **enforce an ordinance, resolution, regulation, policy, or rule that:**
- 35 **(1) prohibits or restricts an owner of a privately owned**
- 36 **residential property from using the property as a rental**
- 37 **property; or**
- 38 **(2) has the effect of prohibiting or restricting the use of**

property as a rental property.

(b) This section does not prohibit a unit from enforcing any:

(1) generally applicable health and safety regulations;

(2) building codes, fire codes, or reasonable occupancy standards; or

(3) registration or inspection requirements set forth in this chapter, provided the requirements do not operate to impose a cap or limit described in subsection (a).

SECTION 146. IC 36-2-11-14.5, AS AMENDED BY P.L.127-2017, SECTION 79, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 14.5. (a) As used in this section, "manufactured home" has the meaning set forth in ~~IC 9-13-2-96(b).~~ **IC 9-13-2-96(a). The term includes a mobile home (as defined in IC 9-13-2-103.2).**

(b) As used in this section, "mobile home" has the meaning set forth in ~~IC 6-1-1-7-1(b).~~ **IC 9-13-2-103.2. The term includes a manufactured home (as defined in IC 9-13-2-96(a)).**

(c) A person must do the following to record a purchase contract that is subject to IC 9-17-6-17:

(1) Submit the following to the county recorder:

(A) A copy of the title to the manufactured home or mobile home.

(B) An affidavit stating whether the contract requires the seller or the buyer to pay the property taxes imposed on the manufactured home or mobile home.

(2) Pay any applicable recording fees.

(d) The county recorder shall record a purchase contract submitted for recording under IC 9-17-6-17 by a person who complies with subsection (c). The county recorder shall do the following:

(1) Provide the information described in subsection (c)(1) to the county treasurer with respect to each contract recorded under this section.

(2) Notify the township assessor of the township in which the mobile home is located, or to which the mobile home will be moved, that a contract for the sale of the mobile home has been recorded. If there is no township assessor for the township, the county recorder shall provide the notice required by this subdivision to the county assessor.

1 SECTION 147. IC 36-4-3-19, AS AMENDED BY P.L.104-2022,
 2 SECTION 160, IS AMENDED TO READ AS FOLLOWS
 3 [EFFECTIVE JULY 1, 2026]: Sec. 19. (a) If disannexation is ordered
 4 under this chapter by the works board of a municipality and no appeal
 5 is taken, the clerk of the municipality shall, without compensation and
 6 not later than ten (10) days after the order is made, make and certify a
 7 complete transcript of the disannexation proceedings to the auditor of
 8 each county in which the disannexed lots or lands lie and to the office
 9 of the secretary of state. The county auditor shall list those lots or lands
 10 appropriately for taxation. The proceedings of the works board shall not
 11 be certified to the county auditor or to the office of the secretary of
 12 state if an appeal to the circuit court has been taken.

13 (b) In all proceedings begun in or appealed to the circuit court, if
 14 vacation or disannexation is ordered, the clerk of the court shall
 15 immediately after the judgment of the court, or after a decision on
 16 appeal to the supreme court or court of appeals if the judgment on
 17 appeal is not reversed, certify the judgment of the circuit court, as
 18 affirmed or modified, to each of the following:

- 19 (1) The auditor of each county in which the lands or lots affected
- 20 lie, on receipt of one dollar (\$1) for the making and certifying of
- 21 the transcript from the petitioners for the disannexation.
- 22 (2) The office of the secretary of state.
- 23 (3) The circuit court clerk of each county in which the lands or
- 24 lots affected are located.
- 25 (4) The county election board of each county in which the lands
- 26 or lots affected are located.
- 27 (5) If a board of registration exists, the board of each county in
- 28 which the lands or lots affected are located.
- 29 (6) The office of census data established by IC 2-5-1.1-12.2.

30 (c) The county auditor shall forward a list of lots or lands
 31 disannexed under this section to the following:

- 32 (1) The county highway department of each county in which the
- 33 lands or lots affected are located.
- 34 (2) The county surveyor of each county in which the lands or lots
- 35 affected are located.
- 36 (3) Each plan commission, if any, that lost or gained jurisdiction
- 37 over the disannexed territory.
- 38 (4) The township trustee of each township that lost or gained

jurisdiction over the disannexed territory.

(5) The sheriff of each county in which the lands or lots affected are located.

(6) The office of the secretary of state.

(7) The office of census data established by IC 2-5-1.1-12.2.

(8) The department of local government finance, not later than August 1, in the manner described by the department.

(9) The state GIS officer (as defined in IC 4-23-7.3-10), not later than August 1, in the manner prescribed by the state GIS officer (as defined in IC 4-23-7.3-10).

The county auditor may require the clerk of the municipality to furnish an adequate number of copies of the list of disannexed lots or lands or may charge the clerk a fee for photoreproduction of the list.

(d) A disannexation described by this section takes effect upon the clerk of the municipality filing the order with:

(1) the county auditor of each county in which the annexed territory is located; and

(2) the circuit court clerk, or if a board of registration exists, the board of each county in which the annexed territory is located.

(e) The clerk of the municipality shall notify the office of the secretary of state and the office of census data established by IC 2-5-1.1-12.2 of the date a disannexation is effective under this chapter.

SECTION 148. IC 36-4-3-22, AS AMENDED BY P.L.38-2021, SECTION 84, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 22. (a) The clerk of the municipality shall file:

(1) each annexation ordinance against which:

(A) a remonstrance or an appeal has not been filed during the period permitted under this chapter; or

(B) a remonstrance was filed without a sufficient number of signatures to meet the requirements of section 11.3(c) of this chapter, in the case of an annexation for which an annexation ordinance was adopted after June 30, 2015; or

(2) the certified copy of a final and unappealable judgment ordering an annexation to take place;

with the county auditor, circuit court clerk, and board of registration (if a board of registration exists) of each county in which the annexed territory is located, the office of the secretary of state, and the office of

1 census data established by IC 2-5-1.1-12.2. The clerk of the
 2 municipality shall record each annexation ordinance adopted under this
 3 chapter in the office of the county recorder of each county in which the
 4 annexed territory is located.

5 (b) The ordinance or judgment must be filed and recorded no later
 6 than ninety (90) days after:

7 (1) the expiration of the period permitted for a remonstrance or
 8 appeal;

9 (2) the delivery of a certified order under section 15 of this
 10 chapter; or

11 (3) the date the county auditor files the written certification with
 12 the legislative body under section 11.2 of this chapter, in the case
 13 of an annexation described in subsection (a)(1)(B).

14 (c) Failure to record the annexation ordinance as provided in
 15 subsection (a) does not invalidate the ordinance.

16 (d) The county auditor shall forward a copy of any annexation
 17 ordinance filed under this section to the following:

18 (1) The county highway department of each county in which the
 19 lots or lands affected are located.

20 (2) The county surveyor of each county in which the lots or lands
 21 affected are located.

22 (3) Each plan commission, if any, that lost or gained jurisdiction
 23 over the annexed territory.

24 (4) The sheriff of each county in which the lots or lands affected
 25 are located.

26 (5) The township trustee of each township that lost or gained
 27 jurisdiction over the annexed territory.

28 (6) The office of the secretary of state.

29 (7) The office of census data established by IC 2-5-1.1-12.2.

30 (8) The department of local government finance, not later than
 31 August 1, in the manner described by the department.

32 **(9) The state GIS officer (as defined in IC 4-23-7.3-10), not**
 33 **later than August 1, in the manner prescribed by the state**
 34 **GIS officer (as defined in IC 4-23-7.3-10).**

35 (e) The county auditor may require the clerk of the municipality to
 36 furnish an adequate number of copies of the annexation ordinance or
 37 may charge the clerk a fee for photoreproduction of the ordinance. The
 38 county auditor shall notify the office of the secretary of state and the

office of census data established by IC 2-5-1.1-12.2 of the date that the annexation ordinance is effective under this chapter.

(f) The county auditor or county surveyor shall, upon determining that an annexation ordinance has become effective under this chapter, indicate the annexation upon the property taxation records maintained in the office of the auditor or the office of the county surveyor."

Page 137, between lines 34 and 35, begin a new paragraph and insert:

"SECTION 164. IC 36-7-42.5 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]:

Chapter 42.5. Tourism Improvement Districts

Sec. 1. This chapter applies to all units except townships.

Sec. 2. As used in this chapter, "activities" means any programs or services that promote business activity or tourism activity and are provided to confer specific benefits upon the businesses that are located in the tourism improvement district.

Sec. 3. As used in this chapter, "district" means a tourism improvement district established by an ordinance adopted under section 13 of this chapter.

Sec. 4. As used in this chapter, "district management association" means a private nonprofit entity designated in the district plan that enters into a contract with a unit to administer and implement the district's activities and improvements.

Sec. 5. As used in this chapter, "district plan" means a proposal for a district that contains the information described in section 9(c) of this chapter.

Sec. 6. As used in this chapter, "improvements" means the acquisition, construction, installation, or maintenance of any tangible property in the district with an estimated useful life of five (5) years or more.

Sec. 7. As used in this chapter, "legislative body" has the meaning set forth in IC 36-1-2-9.

Sec. 8. As used in this chapter, "owner" refers to any person recognized by the unit as the owner of a business within the district, without regard to whether the person is the owner of the real property on which the business is located.

Sec. 9. (a) A person that intends to file a petition for the

1 establishment of a district under this section must first provide
2 written notice to the clerk (as defined in IC 36-1-2-4) in the case of
3 a municipality, or the county auditor in the case of a county, of the
4 person's intent before initiating the petition process.

5 (b) A petition for the establishment of a district may be filed
6 with the clerk of the municipality or the county auditor not later
7 than one hundred twenty (120) days after the date on which the
8 notice of intent for the petition is filed with the clerk of the
9 municipality or the county auditor under subsection (a). The
10 petition shall include the name and legal status of the filing party
11 and the district plan.

12 (c) The district plan shall include at least the following:

13 (1) The name of the proposed district.

14 (2) Subject to section 9.5 of this chapter, a map of the
15 proposed district, including a description of the boundaries of
16 the district in a manner sufficient to identify the businesses
17 included.

18 (3) The proposed source or sources of financing, including:

19 (A) the proposed method and basis of levying the special
20 assessment in sufficient detail to allow each owner to
21 calculate the amount of the special assessment that may be
22 levied against the owner's business; and

23 (B) whether the district may issue bonds to finance
24 improvements.

25 (4) A list of the businesses to be assessed and a statement of
26 the manner in which the expenses of a district using a method
27 allowed under section 11 of this chapter will be imposed upon
28 a benefited business in proportion to the benefit received by
29 the business, including costs for operation and maintenance.

30 (5) For purposes of imposing the special assessment and
31 determining the benefits of the district's activities and
32 improvements, a classification of the types of businesses
33 within the proposed district. The classification may include
34 the following variations in the assessment formula:

35 (A) Square footage of the business.

36 (B) Number of employees.

37 (C) Geography.

38 (D) Gross sales.

- 1 **(E) Other similar factors that reasonably relate to the**
- 2 **benefit received.**
- 3 **(6) An estimate of the amount of revenue needed to**
- 4 **accomplish or pay for the district's proposed activities and**
- 5 **improvements.**
- 6 **(7) Subject to section 9.5 of this chapter, a statement**
- 7 **identifying the district management association, including the**
- 8 **district management association's board of directors and**
- 9 **governance structure and any proposed rules or regulations**
- 10 **that may be applicable to the district.**
- 11 **(8) A statement indicating where a complete copy of the**
- 12 **district plan, whether in hard copy or electronic form, may be**
- 13 **obtained or accessed.**
- 14 **(9) Any other item or matter required to be incorporated in**
- 15 **the district plan by the unit's legislative body. The legislative**
- 16 **body may require in the district plan that the boundaries of**
- 17 **the district be drawn to:**
- 18 **(A) exclude businesses; or**
- 19 **(B) prevent overlap of the district with another district or**
- 20 **area in which a special assessment is imposed.**
- 21 **Sec. 9.5. Owners of the following property may not be included**
- 22 **within the territory of a district and the owners of such property**
- 23 **shall not be considered in determining whether the petition**
- 24 **signature requirements under section 13 of this chapter are met:**
- 25 **(1) Any property that receives a homestead standard**
- 26 **deduction under IC 6-1.1-12-37.**
- 27 **(2) Any property that is used for single family residential**
- 28 **housing.**
- 29 **(3) Any property that is used for multi-unit residential**
- 30 **housing.**
- 31 **In addition, the property described in this section shall not be**
- 32 **subject to a special assessment under this chapter.**
- 33 **Sec. 10. Subject to section 9.5 of this chapter, the territory of a**
- 34 **tourism improvement district:**
- 35 **(1) in the case of a municipality, may include only territory**
- 36 **within the municipality; or**
- 37 **(2) in the case of a county, may include only territory of the**
- 38 **county that is not within any municipality in the county.**

1 **Sec. 11. (a) A special assessment on businesses located within the**
 2 **district shall be levied on the basis of the estimated benefit to the**
 3 **businesses within the district. The unit's legislative body may use**
 4 **the classification of the types of businesses described in section**
 5 **9(c)(5) of this chapter in determining the benefit to a business**
 6 **provided by the district.**

7 **(b) The special assessment that may be levied on businesses**
 8 **located within the district may take any form that confers benefits**
 9 **to the assessed business and may include any combination of the**
 10 **following methods:**

11 **(1) A percentage rate per transaction at a business within the**
 12 **district.**

13 **(2) A fixed rate per transaction per day at a business within**
 14 **the district.**

15 **(3) A percentage of gross sales at a business within the**
 16 **district.**

17 **(c) The special assessment may be levied on different types of**
 18 **businesses located within the district and is not required to be**
 19 **levied on the same basis or at the same rate.**

20 **Sec. 12. (a) After receipt of a petition under section 9 of this**
 21 **chapter, the clerk of the municipality or the county auditor shall,**
 22 **in the manner provided by IC 5-3-1, publish notice of a hearing on**
 23 **the proposed district. The clerk of the municipality or the county**
 24 **auditor shall mail a copy of the notice to each owner within the**
 25 **proposed district. The notice must include the boundaries of the**
 26 **proposed district, a description of the proposed activities and**
 27 **improvements, the proposed formula for determining the**
 28 **percentage of the total benefit to be received by each business, the**
 29 **method of determining the benefit received by each business, and**
 30 **the hearing date. The date of the hearing may not be more than**
 31 **sixty (60) days after the date on which the notice is mailed.**

32 **(b) At the public hearing under subsection (a), the legislative**
 33 **body shall hear all owners in the proposed district (who appear**
 34 **and request to be heard) upon the questions of:**

35 **(1) the sufficiency of the notice;**

36 **(2) whether the proposed activities and improvements are of**
 37 **public utility and benefit;**

38 **(3) whether the formula or method to be used for the**

assessment of special benefits is appropriate;

(4) whether the district contains all, or more or less than all, of the territory specially benefited by the activities and improvements; and

(5) whether each individual business owner:

(A) that did not sign to approve the petition; and

(B) would be subject to the assessment of the district that has otherwise reached the approval threshold; wishes to make a request for exclusion from the district, to be approved or denied by the legislative body before the final passage of the ordinance establishing the district.

Sec. 13. (a) After conducting a hearing on the proposed district, the legislative body may adopt an ordinance establishing the district if it determines that:

(1) the petition meets the requirements of this section and sections 9 through 11 of this chapter;

(2) the activities and improvements to be undertaken in the district will provide special benefits to businesses in the district and will be of public utility and benefit;

(3) the benefits provided by the activities and improvements will be new benefits that do not replace benefits existing before the establishment of the district; and

(4) the formula or method to be used for the assessment of special benefits is appropriate.

(b) The legislative body may adopt the ordinance only if it determines that the petition has been signed by:

(1) at least sixty-seven percent (67%) of the owners of businesses within the proposed district; and

(2) the owners of businesses within the proposed district that constitute more than fifty percent (50%) of the revenue to be collected from the special assessments.

(c) The ordinance shall:

(1) incorporate the information set forth in the district plan;

(2) specify the time and manner in which special assessments levied under this chapter are to be collected and paid to the unit's fiscal officer for deposit in the tourism improvement fund established under section 14 of this chapter; and

(3) include any other content that the legislative body

determines is reasonable as it relates to the operation of the district.

For purposes of subdivision (2), the collection of special assessments under this chapter may occur at the same time and in the same manner as for an innkeeper's tax under IC 6-9, including the application of any enforcement mechanisms and interest and penalty attributable to innkeeper's taxes under IC 6-9-29.

(d) The adoption of an ordinance establishing a district does not affect and may not be construed to authorize any decrease in the level of publicly funded tourism promotion services that existed before the district's establishment.

Sec. 14. (a) The unit's fiscal officer shall establish a special fund, known as the tourism improvement fund, and shall deposit in the tourism improvement fund all special assessments received under this chapter and any other amounts received by the fiscal officer.

(b) The unit's fiscal officer may transfer money in the tourism improvement fund to the district management association to be used only for the purposes specified in the ordinance establishing the district. Any bonds issued under this chapter are payable solely from special assessments deposited in the tourism improvement fund and other revenues of the district.

(c) Any money earned from investment of money in the tourism improvement fund becomes a part of the tourism improvement fund.

Sec. 15. (a) The unit shall contract with the district management association designated in the district plan to administer and implement the district's activities and improvements.

(b) The district management association may be either an existing nonprofit corporation or a newly formed nonprofit corporation. If the district management association is a new nonprofit corporation created to manage the district, the certificate of incorporation or bylaws of the district management association shall provide for voting representation of owners within the district. If the district management association is an existing nonprofit corporation, the existing nonprofit corporation may create a committee of district owners or owners' representatives.

(c) The district management association may make recommendations to the unit's legislative body with respect to any

1 matter involving or relating to the district.

2 (d) The unit's legislative body, for any consideration that it
3 considers appropriate, may license or grant to the district
4 management association the right to undertake or permit
5 commercial activities or other private uses of the streets or other
6 parts of the district in which the unit has any real property
7 interest.

8 Sec. 16. (a) A district may issue bonds to provide improvements.
9 The term of any bonds issued may not exceed ten (10) years. If a
10 district is renewed under section 17 of this chapter, the term of any
11 bonds issued may not exceed ten (10) years from the date of
12 renewal.

13 (b) Bonds issued under this chapter do not constitute an
14 indebtedness of the unit within the meaning of a constitutional or
15 statutory debt limitation.

16 Sec. 17. (a) The initial term for a district shall be at least three
17 (3) years and not more than ten (10) years.

18 (b) A district may be renewed for one (1) additional period of
19 not more than ten (10) years by following the procedures for the
20 initial establishment of a district as set forth in sections 9 through
21 13 of this chapter.

22 (c) If a district is renewed, any remaining revenues derived from
23 the levy of a special assessment, or any revenues derived from the
24 sale of assets acquired with the revenues, shall be transferred to the
25 renewed district. The following apply to the transfer of any
26 remaining revenues of a renewed district:

27 (1) If the renewed district includes a business not included in
28 the prior district, the remaining revenues shall be spent to
29 benefit only the business in the prior district.

30 (2) If the renewed district does not include a business included
31 in the prior district, the remaining revenues attributable to
32 the parcel shall be refunded to the owners of the business by
33 applying the method the district used under section 11 of this
34 chapter to calculate the special assessment before the renewal.

35 (d) The boundaries, special assessments, improvements, or
36 activities of a renewed district are not required to be the same as
37 the original or prior district.

38 Sec. 18. An ordinance adopted under section 13 of this chapter

1 may be amended if notice of the proposed amendment is published
2 and mailed in the manner provided by section 12 of this chapter.
3 However, if an amendment proposes to:

- 4 (1) levy a new or increased special assessment;
- 5 (2) change the district's boundaries; or
- 6 (3) issue a new bond;

7 the unit's legislative body shall require compliance with the
8 procedures set forth in sections 9 through 13 of this chapter before
9 amending the ordinance.

10 Sec. 19. (a) During the operation of the district, there shall be a
11 thirty (30) day period, beginning one (1) year after the date of the
12 district's establishment and in each year thereafter, in which the
13 owners may request dissolution of the district in accordance with
14 this section.

15 (b) After a public hearing before the unit's legislative body, the
16 legislative body may dissolve a district by ordinance in either of the
17 following circumstances:

- 18 (1) If the legislative body finds there has been
19 misappropriation of funds, malfeasance, or a violation of law
20 in connection with the management of the district.
- 21 (2) At any time during the annual thirty (30) day period
22 described in subsection (a).

23 (c) Upon the written petitions of the owners or authorized
24 representatives of businesses in the district that pay fifty percent
25 (50%) or more of the special assessments levied, the unit's
26 legislative body shall pass a resolution of intention to dissolve the
27 district.

28 (d) The unit's legislative body shall first adopt a resolution of
29 intention to dissolve the district before the public hearing to
30 dissolve a district under this section. The resolution of intention
31 must include each of the following items:

- 32 (1) The reason for the dissolution.
- 33 (2) The time and place of the public hearing.
- 34 (3) A proposal to dispose of any assets acquired with the
35 revenues of the special assessments levied within the district.

36 The notice of the hearing on the resolution of intent to dissolve the
37 district shall be published in the manner provided by IC 5-3-1 and
38 must also be given by mail to the owner of each business subject to

1 a special assessment in the district. The legislative body shall
 2 conduct the public hearing on the resolution of intention to dissolve
 3 the district not later than thirty (30) days after the date the notice
 4 is mailed to the assessed owners.

5 (e) The public hearing to dissolve the district shall be held not
 6 more than sixty (60) days after the date of the adoption of the
 7 resolution of intention.

8 (f) A dissolution of a district under this section has the effect of
 9 repealing the ordinance adopted under section 13 of this chapter
 10 that established the district.

11 Sec. 20. (a) The district management association shall submit an
 12 annual report to the legislative body and the fiscal body before
 13 January 1 of each year, beginning in the year after the first year of
 14 the district's establishment.

15 (b) The report shall contain the following information:

16 (1) The use of revenue collected from special assessments
 17 levied under this chapter for that year.

18 (2) The activities and improvements to be provided for the
 19 ensuing year and an estimate of the cost of providing the
 20 activities and improvements for the ensuing year.

21 (3) The estimated amount of any surplus or deficit revenues
 22 to be carried over from the prior year.

23 Sec. 21. (a) Upon the dissolution or expiration without renewal
 24 of a district, any remaining revenues, after all outstanding debts
 25 are paid, derived from the:

26 (1) levy of special assessments; or

27 (2) sale of assets acquired with the revenues of the district or
 28 from bond reserve funds or construction funds;

29 shall be refunded to the owners located within the district on or
 30 before the date of the district's dissolution or expiration without
 31 renewal.

32 (b) The amount of the refund provided under subsection (a) to
 33 an owner shall be determined by applying the method the district
 34 used under section 11 of this chapter to calculate the special
 35 assessment in the year:

36 (1) in which the district was dissolved or allowed to expire
 37 without renewal; or

38 (2) before the district was dissolved or allowed to expire

1 without renewal if a special assessment had not been levied.
 2 However, in lieu of providing a refund, the unit's legislative body
 3 may instead elect to spend any remaining revenues on activities
 4 and improvements specified in the ordinance that established the
 5 district before its dissolution or expiration without renewal.

6 (c) Any liabilities incurred by the district are not an obligation
 7 of the unit and are payable solely from the collection of special
 8 assessments deposited in the special fund under section 14 of this
 9 chapter and other revenues of the district.

10 Sec. 22. Notwithstanding any other provision of this chapter,
 11 special assessments levied to pay the principal and interest on any
 12 bonds issued under this chapter may not be reduced or terminated
 13 if doing so would interfere with the timely retirement of the debt.

14 SECTION 165. IC 36-7.5-2-10.5 IS ADDED TO THE INDIANA
 15 CODE AS A NEW SECTION TO READ AS FOLLOWS
 16 [EFFECTIVE FEBRUARY 28, 2026 (RETROACTIVE)]: Sec. 10.5.

17 (a) All bonds, notes, evidences of indebtedness, leases, or other
 18 written obligations issued or executed under this article by or in
 19 the name of the:

- 20 (1) Indiana finance authority;
- 21 (2) development authority; and
- 22 (3) city of Gary, the Lake County board of commissioners, or
- 23 the Lake County convention center authority established by
- 24 IC 36-7.5-7-9;

25 as authorized or approved by resolution or ordinance adopted by
 26 the entity before February 28, 2026, are hereby legalized and
 27 declared valid.

28 (b) Any pledge, dedication or designation of revenues,
 29 conveyance, or mortgage securing the bonds, notes, evidences of
 30 indebtedness, leases, or other written obligations issued or executed
 31 under this article by or in the name of the:

- 32 (1) Indiana finance authority;
- 33 (2) development authority; and
- 34 (3) city of Gary, the Lake County board of commissioners, or
- 35 the Lake County convention center authority established by
- 36 IC 36-7.5-7-9;

37 as authorized or approved by resolution or ordinance adopted by
 38 the entity before February 28, 2026, are hereby legalized and

- 1 **declared valid.**
- 2 **(c) Any resolutions adopted, proceedings had, and actions taken**
3 **under this article by the:**
- 4 **(1) Indiana finance authority;**
5 **(2) development authority; and**
6 **(3) city of Gary, the Lake County board of commissioners, or**
7 **the Lake County convention center authority established by**
8 **IC 36-7.5-7-9;**
- 9 **before February 28, 2026, under which the bonds, notes, evidences**
10 **of indebtedness, leases, or other written obligations were or will be**
11 **issued or under which the pledge, dedication or designation of**
12 **revenues, conveyance, or mortgage was or will be granted are**
13 **hereby legalized and declared valid.**
- 14 **(d) An action to contest the validity of any action taken under**
15 **this article may not be brought after the fifteenth day following the**
16 **date the resolution of the:**
- 17 **(1) Indiana finance authority;**
18 **(2) development authority; or**
19 **(3) city of Gary, the Lake County board of commissioners, or**
20 **the Lake County convention center authority established by**
21 **IC 36-7.5-7-9;**
- 22 **is adopted approving the action taken.**
- 23 **(e) If an action challenging an action taken under this article is**
24 **not brought within the time prescribed by this section, the lease,**
25 **contract, bonds, notes, obligations, or other action taken shall be**
26 **conclusively presumed to be fully authorized and valid under the**
27 **laws of the state and any person is estopped from further**
28 **questioning the authorization, validity, execution, delivery, or**
29 **issuance of the lease, contract, bonds, notes, obligations, or other**
30 **action."**
- 31 Page 139, between lines 15 and 16, begin a new paragraph and
32 insert:
- 33 "SECTION 167. IC 36-7.5-6-4, AS ADDED BY P.L.195-2023,
34 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
35 UPON PASSAGE]: Sec. 4. (a) The blighted property demolition fund
36 is established to provide grants to the city of Gary to demolish qualified
37 properties.
- 38 (b) The fund consists of:

- 1 (1) appropriations from the general assembly;
- 2 (2) available federal funds;
- 3 (3) transfers of money under ~~IC 4-33-13-2.5(b)(1);~~
- 4 **IC 4-33-13-5(a)(3)(B);**
- 5 (4) deposits required under section 5(a) and 5(b) of this chapter;
- 6 and
- 7 (5) gifts, grants, donations, or other contributions from any other
- 8 public or private source.
- 9 (c) The development authority shall administer the fund.
- 10 (d) The treasurer of state shall invest the money in the fund not
- 11 currently needed to meet the obligations of the fund in the same
- 12 manner as other public funds may be invested.
- 13 (e) The money remaining in the fund at the end of a state fiscal year
- 14 does not revert to the state general fund.
- 15 (f) Money in the fund is continuously appropriated for the purposes
- 16 of this chapter.
- 17 SECTION 168. IC 36-7.5-7-5, AS ADDED BY P.L.195-2023,
- 18 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 19 UPON PASSAGE]: Sec. 5. (a) The Lake County economic
- 20 development and convention fund is established. The fund shall be
- 21 administered by the development authority.
- 22 (b) The convention fund consists of:
- 23 (1) deposits under ~~IC 4-33-13-2.5(b)(2);~~ **IC 4-33-13-5(a)(2)(C)**
- 24 **and IC 4-33-13-5(a)(3)(A);**
- 25 (2) deposits under subsection (c);
- 26 (3) appropriations to the fund;
- 27 (4) gifts, grants, loans, bond proceeds, and other money received
- 28 for deposit in the fund; and
- 29 (5) other deposits or transfers of funds from local units located in
- 30 Lake County.
- 31 (c) If a proposal is approved as provided under this chapter, each
- 32 state fiscal year, beginning with the first state fiscal year that begins
- 33 after the proposal is approved, the approved entity shall deposit up to
- 34 five million dollars (\$5,000,000) in the convention fund. **The**
- 35 **obligation of the city of Gary, as the approved entity, for each state**
- 36 **fiscal year under this subsection is satisfied by the distributions**
- 37 **made by the state comptroller on behalf of the city of Gary under**
- 38 **IC 4-33-13-5(a)(2)(C). However, if the total amount distributed**

under IC 4-33-13-5(a)(2)(C) on behalf of the city of Gary with respect to a particular state fiscal year is less than the amount required by this subsection, the fiscal officer of the city of Gary shall transfer the amount of the shortfall to the convention fund from any source of revenue available to the city of Gary other than property taxes. The state comptroller shall certify the amount of any shortfall to the fiscal officer of the city of Gary after making the distribution required by IC 4-33-13-5(a)(2)(C) on behalf of the city of Gary with respect to a particular state fiscal year.

(d) The development authority shall administer money, including determining amounts to be used and the specific purposes, from the convention fund.

(e) Except as provided in section 8(d) of this chapter, the money remaining in the convention fund at the end of a state fiscal year does not revert to the state general fund.

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

(g) Subject to budget committee review, but except as provided in subsection (i), the development authority may receive reimbursement for expenses incurred and a reasonable and customary amount for providing administrative services from money in the convention fund.

(h) The development authority shall quarterly report to the budget committee on all uses of money in the convention fund and the status of the convention and event center project.

(i) The development authority shall conduct an updated feasibility study related to a potential convention and event center located in Lake County. The development authority shall be reimbursed for the costs of obtaining the updated feasibility study from money in the fund. Budget committee review is not required for reimbursement under this subsection.

SECTION 169. IC 36-7.5-7-9, AS ADDED BY P.L.195-2023, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9. (a) If a proposal is approved under section 8 of this chapter, following the approval of the proposal, **and when the construction of the convention and event center is substantially completed so that the convention and event center can be used for its intended purpose**, the Lake County convention center authority is established for the purpose of holding an equal share of ownership of

the Lake County convention and event center with the entity whose proposal is approved and for providing general oversight of the upkeep, improvements, and management team as outlined in the accepted proposal. Subject to subsection (e), the convention center authority consists of seven (7) members, appointed as follows:

(1) Three (3) members appointed by the entity whose proposal is approved under section 8 of this chapter.

(2) Three (3) members appointed by the Lake County board of commissioners.

(3) One (1) member appointed by the governor.

Individuals appointed to the convention center authority must **be Indiana residents and** have professional experience in commercial facility management. **An appointing authority may not appoint an attorney in active standing as a member of the authority.**

(b) The term of office for a member of the board is two (2) years. The term begins July 1 of the year in which the member is appointed and ends on June 30 of the second year following the member's appointment. A member may be reappointed after the member's term has expired.

(c) A vacancy in membership must be filled in the same manner as the original appointment. Appointments made to fill a vacancy that occurs before the expiration of a term are for the remainder of the unexpired term.

(d) The member appointed under subsection (a)(3) shall serve as the chairperson of the convention center authority. The convention center authority shall meet at the call of the chairperson.

(e) An individual may not be appointed to the convention center authority if the individual is a party to a contract or agreement with the entity whose proposal is approved, is employed by the entity whose proposal is approved, or otherwise has a direct or indirect financial interest in the entity whose proposal is approved under this chapter.

SECTION 170. IC 36-7.5-7-10, AS ADDED BY P.L.195-2023, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) A local county fund known as the Lake County convention and event center reserve fund is established to pay for:

(1) additions;

(2) refurbishment; and

(3) budget shortfalls or other unusual costs;
of a convention and event center that is constructed using money from
the convention fund under this chapter.

(b) The reserve fund consists of:

(1) transfers under IC 6-9-2-1.5(c); and

(2) gifts, grants, donations, or other contributions from any other
public or private source.

(c) **The Lake County commissioners shall administer the reserve
fund until the convention center authority is established.**
Thereafter, the convention center authority shall administer the
reserve fund.

SECTION 171. IC 36-7.5-8-3, AS ADDED BY P.L.195-2023,
SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
UPON PASSAGE]: Sec. 3. (a) The Gary Metro Center station
revitalization fund is established to provide funding for the Gary Metro
Center station revitalization project.

(b) The fund consists of:

(1) appropriations from the general assembly;

(2) available federal funds;

(3) transfers of money under ~~IC 4-33-13-2.5(b)(3);~~
IC 4-33-13-5(a)(3)(C);

(4) deposits required under section 4 of this chapter; and

(5) gifts, grants, donations, or other contributions from any other
public or private source.

(c) The development authority shall administer the fund.

(d) The money remaining in the fund at the end of a state fiscal year
does not revert to the state general fund.

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

(f) Subject to budget committee review, the development authority
may receive reimbursement for expenses incurred and a reasonable and
customary amount for providing administrative services from money
in the fund.

SECTION 172. IC 36-8-11-12, AS AMENDED BY P.L.236-2023,
SECTION 197, IS AMENDED TO READ AS FOLLOWS
[EFFECTIVE JULY 1, 2026]: Sec. 12. (a) This section does not apply
to the appointment of a governing board under section 12.5 of this
chapter.

(b) Within thirty (30) days after the ordinance or resolution establishing the district becomes final, the county legislative body shall appoint a board of fire trustees. The trustees must be qualified by knowledge and experience in matters pertaining to fire protection and related activities in the district. A person who:

- (1) is a party to a contract with the district; ~~or~~
- (2) is a member, an employee, a director, or a shareholder of any corporation or association that has a contract with the district; **or**
- (3) does not reside in the district;**

may not be appointed or serve as a trustee. The legislative body shall appoint one (1) trustee from each township or part of a township contained in the district and one (1) trustee from each municipality contained in the district. If the number of trustees selected by this method is an even number, the legislative body shall appoint one (1) additional trustee so that the number of trustees is always an odd number. If the requirements of this section do not provide at least three (3) trustees, the legislative body shall make additional appointments so that there is a minimum of three (3) trustees.

(c) The original trustees shall be appointed as follows:

- (1) One (1) for a term of one (1) year.
- (2) One (1) for a term of two (2) years.
- (3) One (1) for a term of three (3) years.
- (4) All others for a term of four (4) years.

The terms expire on the first Monday of January of the year their appointments expire. As the terms expire, each new appointment is for a term of four (4) years.

(d) If a vacancy occurs on the board, the county legislative body shall appoint a trustee with the qualifications specified in subsection (b) for the unexpired term.

(e) On December 31, 2026, the term of any person serving as a trustee who does not reside in the district for which the person serves as a trustee is terminated. The county legislative body shall make new appointments as soon as possible after December 31, 2026, to serve for the remainder of the unexpired term.

SECTION 173. IC 36-8-19-7.5, AS AMENDED BY P.L.68-2025, SECTION 241, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]: Sec. 7.5. (a) This section applies to:

1 (1) local income tax distributions; and
 2 (2) excise tax distributions;
 3 made after December 31, 2009.

4 (b) Except as provided in subsection (c), for purposes of allocating
 5 local income tax distributions that are based on a taxing unit's
 6 allocation amount before January 1, ~~2028~~, **2029**, or that an adopting
 7 body allocates under IC 6-3.6-6 to economic development before
 8 January 1, ~~2028~~, **2029**, or excise tax distributions that are distributed
 9 based on the amount of a taxing unit's property tax levies, each
 10 participating unit in a territory is considered to have imposed a part of
 11 the property tax levy imposed for the territory. The part of the property
 12 tax levy imposed for the territory for a particular year that shall be
 13 attributed to a participating unit is equal to the amount determined in
 14 the following STEPS:

15 STEP ONE: Determine the total amount of all property taxes
 16 imposed by the participating unit in the year before the year in
 17 which a property tax levy was first imposed for the territory.

18 STEP TWO: Determine the sum of the STEP ONE amounts for
 19 all participating units.

20 STEP THREE: Divide the STEP ONE result by the STEP TWO
 21 result.

22 STEP FOUR: Multiply the STEP THREE result by the property
 23 tax levy imposed for the territory for the particular year.

24 (c) This subsection applies to a determination under subsection (b)
 25 made in calendar years 2018, 2019, and 2020. The department of local
 26 government finance may, for distributions made in calendar year 2022,
 27 adjust the allocation amount determined under subsection (b) to correct
 28 for any clerical or mathematical errors made in any determination for
 29 calendar year 2018, 2019, or 2020, as applicable, including the
 30 allocation amount for any taxing unit whose distribution was affected
 31 by the clerical or mathematical error in those years. The department of
 32 local government finance may apply the adjustment to the allocation
 33 amount for a taxing unit over a period not to exceed ten (10) years in
 34 order to offset the effect of the adjustment on the distribution.

35 (d) This subsection applies to a territory established by an ordinance
 36 or a resolution adopted under this chapter after December 31, 2024.
 37 Before additional revenue from a local income tax rate may be
 38 allocated to the provider unit of a new territory due to an increased

property tax levy resulting from the establishment of the territory, the county fiscal body must adopt an ordinance or resolution approving the allocation."

Page 141, between lines 12 and 13, begin a new paragraph and insert:

"SECTION 175. IC 36-9-37-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]:
Sec. 14. (a) **With respect to a property owner who has secured the right to pay the property owner's assessments in deferred installments by the filing of a waiver, ~~may~~, the municipal works board shall establish a policy to permit an owner of real property in the municipality to prepay the property owner's assessment in full by either of the following methods:**

(1) At any time after the expiration of the first year after the filing, pay the entire balance of the assessment and be relieved of the lien on the property owner's property. A property owner may not pay the property owner's entire balance under this subsection unless at the same time the property owner pays all interest due at the next interest paying period.

(2) **At any time, including within the year of the filing, pay the entire balance of the assessment and be relieved of the lien on the property owner's property. A property owner may not pay the property owner's entire balance under this subsection unless at the same time the property owner pays all interest due at the next interest paying period.**

(b) If a person who exercises the right to prepay the person's assessment fully pays the assessment and interest, all interest and liability as to the assessed property ceases."

Page 143, line 9, delete "2027." and insert "**2027, and the effective date of the amendment made by P.L.68-2025, SECTION 124 is delayed by this act until July 1, 2028.**".

Page 143, line 13, delete "by this act, to expire July 1, 2027;" and insert "**effective July 1, 2026, to expire July 1, 2028;**".

Page 143, line 15, delete "2027." and insert "**2028.**".

Page 143, line 16, delete "2027." and insert "**2028.**".

Page 143, between lines 16 and 17, begin a new paragraph and insert:

"SECTION 180. [EFFECTIVE JANUARY 1, 2026

(RETROACTIVE)] (a) IC 6-3.1-38-4 and IC 6-3.1-38-7, both as amended by this act, and IC 6-3.1-38-4.5, as added by this act, apply to taxable years beginning after December 31, 2025.

(b) This SECTION expires January 1, 2028.

SECTION 181. [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)] (a) IC 6-1.1-51.3-5 and IC 6-1.1-51.3-6, both as added by this act, apply to property taxes imposed for assessment dates after December 31, 2025.

(b) This SECTION expires January 1, 2028.

SECTION 182. [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)] (a) IC 6-1.1-12-14, as amended by this act, applies to property taxes for assessment dates after December 31, 2025.

(b) This SECTION expires January 1, 2028.

SECTION 183. [EFFECTIVE UPON PASSAGE] (a) Notwithstanding the effective date of the following sections amended by P.L.68-2025 (SEA 1-2025), the effective date for these sections is July 1, 2028, and not July 1, 2027:

(1) IC 5-1-14-14, as amended by P.L.68-2025 (SEA 1-2025), SECTION 2.

(2) IC 5-16-9-3, as amended by P.L.68-2025 (SEA 1-2025), SECTION 4.

(3) IC 6-1.1-10.3-3, as amended by P.L.68-2025 (SEA 1-2025), SECTION 16 and as amended by this act.

(4) IC 6-1.1-10.3-5, as amended by P.L.68-2025 (SEA 1-2025), SECTION 17.

(5) IC 6-1.1-10.3-7, as amended by P.L.68-2025 (SEA 1-2025), SECTION 18.

(6) IC 6-3-2-27.5, as amended by P.L.68-2025 (SEA 1-2025), SECTION 86.

(7) IC 6-3.5-4-1, as amended by P.L.68-2025 (SEA 1-2025), SECTION 87.

(8) IC 6-3.5-4-1.1, as amended by P.L.68-2025 (SEA 1-2025), SECTION 88.

(9) IC 6-3.5-5-1, as amended by P.L.68-2025 (SEA 1-2025), SECTION 89.

(10) IC 6-3.5-5-1.1, as amended by P.L.68-2025 (SEA 1-2025), SECTION 90.

- 1 (11) IC 6-3.6-1-1, as amended by P.L.68-2025 (SEA 1-2025),
2 SECTION 91.
- 3 (12) IC 6-3.6-1-1.5, as amended by P.L.68-2025 (SEA 1-2025),
4 SECTION 92 and as amended by this act.
- 5 (13) IC 6-3.6-1-3, as amended by P.L.68-2025 (SEA 1-2025),
6 SECTION 93 and as amended by this act.
- 7 (14) IC 6-3.6-1-4, as amended by P.L.68-2025 (SEA 1-2025),
8 SECTION 94.
- 9 (15) IC 6-3.6-2-5, as amended by P.L.68-2025 (SEA 1-2025),
10 SECTION 97.
- 11 (16) IC 6-3.6-3-1, as amended by P.L.68-2025 (SEA 1-2025),
12 SECTION 102.
- 13 (17) IC 6-3.6-3-3, as amended by P.L.68-2025 (SEA 1-2025),
14 SECTION 103 and as amended by this act.
- 15 (18) IC 6-3.6-3-4, as amended by P.L.68-2025 (SEA 1-2025),
16 SECTION 105 and as amended by this act.
- 17 (19) IC 6-3.6-3-5, as amended by P.L.68-2025 (SEA 1-2025),
18 SECTION 106 and as amended by this act.
- 19 (20) IC 6-3.6-6-2, as amended by P.L.68-2025 (SEA 1-2025),
20 SECTION 118 and as amended by this act.
- 21 (21) IC 6-3.6-6-3, as amended by P.L.68-2025 (SEA 1-2025),
22 SECTION 124.
- 23 (22) IC 6-3.6-6-4, as amended by P.L.68-2025 (SEA 1-2025),
24 SECTION 126 and as amended by this act.
- 25 (23) IC 6-3.6-6-8, as amended by P.L.68-2025 (SEA 1-2025),
26 SECTION 130.
- 27 (24) IC 6-3.6-6-8.5, as amended by P.L.68-2025 (SEA 1-2025),
28 SECTION 131.
- 29 (25) IC 6-3.6-6-9.5, as amended by P.L.68-2025 (SEA 1-2025),
30 SECTION 133.
- 31 (26) IC 6-3.6-6-17, as amended by P.L.68-2025 (SEA 1-2025),
32 SECTION 140.
- 33 (27) IC 6-3.6-6-18, as amended by P.L.68-2025 (SEA 1-2025),
34 SECTION 141.
- 35 (28) IC 6-3.6-6-19, as amended by P.L.68-2025 (SEA 1-2025),
36 SECTION 142.
- 37 (29) IC 6-3.6-6-21, as amended by P.L.68-2025 (SEA 1-2025),
38 SECTION 144.

- 1 (30) IC 6-3.6-6-21.3, as amended by P.L.68-2025 (SEA
2 1-2025), SECTION 146 and as amended by this act.
- 3 (31) IC 6-3.6-7-9, as amended by P.L.68-2025 (SEA 1-2025),
4 SECTION 149 and as amended by this act.
- 5 (32) IC 6-3.6-7-28, as amended by P.L.68-2025 (SEA 1-2025),
6 SECTION 150.
- 7 (33) IC 6-3.6-8-4, as amended by P.L.68-2025 (SEA 1-2025),
8 SECTION 152.
- 9 (34) IC 6-3.6-9-1, as amended by P.L.68-2025 (SEA 1-2025),
10 SECTION 154 and as amended by this act.
- 11 (35) IC 6-3.6-9-4, as amended by P.L.68-2025 (SEA 1-2025),
12 SECTION 156.
- 13 (36) IC 6-3.6-9-4.1, as amended by P.L.68-2025 (SEA 1-2025),
14 SECTION 157.
- 15 (37) IC 6-3.6-9-5, as amended by P.L.68-2025 (SEA 1-2025),
16 SECTION 158 and as amended by this act.
- 17 (38) IC 6-3.6-9-6, as amended by P.L.68-2025 (SEA 1-2025),
18 SECTION 159.
- 19 (39) IC 6-3.6-9-7, as amended by P.L.68-2025 (SEA 1-2025),
20 SECTION 160.
- 21 (40) IC 6-3.6-9-9, as amended by P.L.68-2025 (SEA 1-2025),
22 SECTION 163.
- 23 (41) IC 6-3.6-9-10, as amended by P.L.68-2025 (SEA 1-2025),
24 SECTION 164 and as amended by this act.
- 25 (42) IC 6-3.6-9-11, as amended by P.L.68-2025 (SEA 1-2025),
26 SECTION 165.
- 27 (43) IC 6-3.6-9-12, as amended by P.L.68-2025 (SEA 1-2025),
28 SECTION 166 and as amended by this act.
- 29 (44) IC 6-3.6-9-13, as amended by P.L.68-2025 (SEA 1-2025),
30 SECTION 167 and as amended by this act.
- 31 (45) IC 6-3.6-9-16, as amended by P.L.68-2025 (SEA 1-2025),
32 SECTION 170.
- 33 (46) IC 6-3.6-11-3, as amended by P.L.68-2025 (SEA 1-2025),
34 SECTION 180 and as amended by this act.
- 35 (47) IC 6-9-10.5-8, as amended by P.L.68-2025 (SEA 1-2025),
36 SECTION 190.
- 37 (48) IC 8-18-22-6, as amended by P.L.68-2025 (SEA 1-2025),
38 SECTION 195.

- 1 (49) IC 8-22-3.5-9, as amended by P.L.68-2025 (SEA 1-2025),
2 SECTION 196.
- 3 (50) IC 12-20-25-34, as amended by P.L.68-2025 (SEA
4 1-2025), SECTION 197.
- 5 (51) IC 12-20-25-35, as amended by P.L.68-2025 (SEA
6 1-2025), SECTION 198.
- 7 (52) IC 36-7-14-39, as amended by P.L.68-2025 (SEA 1-2025),
8 SECTION 234.
- 9 (53) IC 36-7-15.1-26, as amended by P.L.68-2025 (SEA
10 1-2025), SECTION 235 and as amended by this act.
- 11 (54) IC 36-7-15.1-53, as amended by P.L.68-2025 (SEA
12 1-2025), SECTION 236 and as amended by this act.
- 13 (55) IC 36-7-30-25, as amended by P.L.68-2025 (SEA 1-2025),
14 SECTION 237 and as amended by this act.
- 15 (56) IC 36-7-30.5-30, as amended by P.L.68-2025 (SEA
16 1-2025), SECTION 238 and as amended by this act.
- 17 (57) IC 36-7.5-4-2.5, as amended by P.L.68-2025 (SEA
18 1-2025), SECTION 239.
- 19 (58) IC 36-8-19-8, as amended by P.L.68-2025 (SEA 1-2025),
20 SECTION 242.
- 21 (b) Notwithstanding the effective date of the following sections
22 amended by P.L.68-2025 (SEA 1-2025), the effective date for these
23 sections is January 1, 2029, and not January 1, 2028:
- 24 (1) IC 6-1.1-18.5-3, as amended by P.L.68-2025 (SEA 1-2025),
25 SECTION 60.
- 26 (2) IC 6-3.6-2-2, as amended by P.L.68-2025 (SEA 1-2025),
27 SECTION 95 and as amended by this act.
- 28 (3) IC 6-3.6-2-13, as amended by P.L.68-2025 (SEA 1-2025),
29 SECTION 100 and as amended by this act.
- 30 (4) IC 6-3.6-2-15, as amended by P.L.68-2025 (SEA 1-2025),
31 SECTION 101 and as amended by this act.
- 32 (5) IC 6-3.6-4-1, as amended by P.L.68-2025 (SEA 1-2025),
33 SECTION 113.
- 34 (6) IC 6-3.6-4-2, as amended by P.L.68-2025 (SEA 1-2025),
35 SECTION 114.
- 36 (7) IC 6-3.6-4-3, as amended by P.L.68-2025 (SEA 1-2025),
37 SECTION 115.
- 38 (8) IC 6-3.6-8-3, as amended by P.L.68-2025 (SEA 1-2025),

- 1 **SECTION 151 and as amended by this act.**
- 2 **(9) IC 6-3.6-8-5, as amended by P.L.68-2025 (SEA 1-2025),**
- 3 **SECTION 153.**
- 4 **(10) IC 6-3.6-10-2, as amended by P.L.68-2025 (SEA 1-2025),**
- 5 **SECTION 174.**
- 6 **(11) IC 6-3.6-10-3, as amended by P.L.68-2025 (SEA 1-2025),**
- 7 **SECTION 175.**
- 8 **(12) IC 6-3.6-10-5, as amended by P.L.68-2025 (SEA 1-2025),**
- 9 **SECTION 176.**
- 10 **(13) IC 6-3.6-10-6, as amended by P.L.68-2025 (SEA 1-2025),**
- 11 **SECTION 177.**
- 12 **(14) IC 6-3.6-11-4, as amended by P.L.68-2025 (SEA 1-2025),**
- 13 **SECTION 181.**
- 14 **(15) IC 6-3.6-11-5.5, as amended by P.L.68-2025 (SEA**
- 15 **1-2025), SECTION 182.**
- 16 **(16) IC 6-3.6-11-6, as amended by P.L.68-2025 (SEA 1-2025),**
- 17 **SECTION 183.**
- 18 **(17) IC 6-3.6-11-7, as amended by P.L.68-2025 (SEA 1-2025),**
- 19 **SECTION 184.**
- 20 **(18) IC 6-3.6-11-7.5, as amended by P.L.68-2025 (SEA**
- 21 **1-2025), SECTION 185.**
- 22 **(c) Notwithstanding the effective date of the following sections**
- 23 **added by P.L.68-2025 (SEA 1-2025), the effective date for these**
- 24 **sections is July 1, 2028, and not July 1, 2027:**
- 25 **(1) IC 6-3.6-3-3.3, as added by P.L.68-2025 (SEA 1-2025),**
- 26 **SECTION 104.**
- 27 **(2) IC 6-3.6-5-7, as added by P.L.68-2025 (SEA 1-2025),**
- 28 **SECTION 116.**
- 29 **(3) IC 6-3.6-6-0.5, as added by P.L.68-2025 (SEA 1-2025),**
- 30 **SECTION 117.**
- 31 **(4) IC 6-3.6-6-4.3, as added by P.L.68-2025 (SEA 1-2025),**
- 32 **SECTION 127 and as amended by this act.**
- 33 **(5) IC 6-3.6-6-4.5, as added by P.L.68-2025 (SEA 1-2025),**
- 34 **SECTION 128 and as amended by this act.**
- 35 **(6) IC 6-3.6-6-6.1, as added by P.L.68-2025 (SEA 1-2025),**
- 36 **SECTION 129 and as amended by this act.**
- 37 **(7) IC 6-3.6-6-22, as added by P.L.68-2025 (SEA 1-2025),**
- 38 **SECTION 147 and as amended by this act.**

- 1 (8) IC 6-3.6-6-23, as added by P.L.68-2025 (SEA 1-2025),
- 2 SECTION 148 and as amended by this act.
- 3 (9) IC 6-3.6-9-1.1, as added by P.L.68-2025 (SEA 1-2025),
- 4 SECTION 155.
- 5 (10) IC 6-3.6-9-17.5, as added by P.L.68-2025 (SEA 1-2025),
- 6 SECTION 171 and as amended by this act.
- 7 (11) IC 6-3.6-9-20, as added by P.L.68-2025 (SEA 1-2025),
- 8 SECTION 172.
- 9 (12) IC 6-3.6-9-21, as added by P.L.68-2025 (SEA 1-2025),
- 10 SECTION 173 and as amended by this act.
- 11 (d) Notwithstanding the effective date of the following sections
- 12 repealed by P.L.68-2025 (SEA 1-2025), the effective date for these
- 13 sections is July 1, 2028, and not July 1, 2027:
- 14 (1) IC 6-1.1-10.3-2, as repealed by P.L.68-2025 (SEA 1-2025),
- 15 SECTION 15.
- 16 (2) IC 6-3.6-2-4, as repealed by P.L.68-2025 (SEA 1-2025),
- 17 SECTION 96.
- 18 (3) IC 6-3.6-2-12, as repealed by P.L.68-2025 (SEA 1-2025),
- 19 SECTION 99.
- 20 (4) IC 6-3.6-3-6, as repealed by P.L.68-2025 (SEA 1-2025),
- 21 SECTION 107.
- 22 (5) IC 6-3.6-3-7, as repealed by P.L.68-2025 (SEA 1-2025),
- 23 SECTION 108.
- 24 (6) IC 6-3.6-3-8, as repealed by P.L.68-2025 (SEA 1-2025),
- 25 SECTION 109.
- 26 (7) IC 6-3.6-3-9, as repealed by P.L.68-2025 (SEA 1-2025),
- 27 SECTION 110.
- 28 (8) IC 6-3.6-3-10, as repealed by P.L.68-2025 (SEA 1-2025),
- 29 SECTION 112.
- 30 (9) IC 6-3.6-6-9, as repealed by P.L.68-2025 (SEA 1-2025),
- 31 SECTION 132.
- 32 (10) IC 6-3.6-6-10, as repealed by P.L.68-2025 (SEA 1-2025),
- 33 SECTION 134.
- 34 (11) IC 6-3.6-6-11, as repealed by P.L.68-2025 (SEA 1-2025),
- 35 SECTION 135.
- 36 (12) IC 6-3.6-6-12, as repealed by P.L.68-2025 (SEA 1-2025),
- 37 SECTION 136.
- 38 (13) IC 6-3.6-6-14, as repealed by P.L.68-2025 (SEA 1-2025),

SECTION 137.

(14) IC 6-3.6-6-15, as repealed by P.L.68-2025 (SEA 1-2025),

SECTION 138.

(15) IC 6-3.6-6-16, as repealed by P.L.68-2025 (SEA 1-2025),

SECTION 139.

(16) IC 6-3.6-6-20, as repealed by P.L.68-2025 (SEA 1-2025),

SECTION 143.

(17) IC 6-3.6-6-21.2, as repealed by P.L.68-2025 (SEA 1-2025),

SECTION 145.

(18) IC 6-3.6-9-8, as repealed by P.L.68-2025 (SEA 1-2025),

SECTION 161.

(19) IC 6-3.6-9-8.5, as repealed by P.L.68-2025 (SEA 1-2025),

SECTION 162.

(20) IC 6-3.6-9-14, as repealed by P.L.68-2025 (SEA 1-2025),

SECTION 168.

(e) Notwithstanding the effective date of the following sections repealed by P.L.68-2025 (SEA 1-2025), the effective date for these sections is January 1, 2029, and not January 1, 2028:

**(1) IC 6-3.6-6-2.5, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 119.**

**(2) IC 6-3.6-6-2.6, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 120.**

**(3) IC 6-3.6-6-2.7, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 121.**

**(4) IC 6-3.6-6-2.8, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 122.**

**(5) IC 6-3.6-6-2.9, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 123.**

**(6) IC 6-3.6-9-15, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 169.**

**(7) IC 6-3.6-11-1, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 179.**

(f) The revisor of statutes shall print the Indiana Code to incorporate the effective date changes to the sections of P.L.68-2025 (SEA 1-2025) as provided in this SECTION and as amended by this act.

SECTION 184. P.L.68-2025, SECTION 246, IS REPEALED [EFFECTIVE UPON PASSAGE]. SECTION 246. [EFFECTIVE JUNE

30; 2027]. (a) Notwithstanding the July 1, 2027, effective date for IC 6-3.6-6-0.5; IC 6-3.6-6-4.3; IC 6-3.6-6-4.5; and IC 6-3.6-6-6.1, all as added by this act; the July 1, 2027, effective date for IC 6-3.6-6-2; IC 6-3.6-6-3; IC 6-3.6-6-4; IC 6-3.6-6-8; IC 6-3.6-6-8.5; IC 6-3.6-6-9.5; IC 6-3.6-6-17; IC 6-3.6-6-18; IC 6-3.6-6-19; and IC 6-3.6-6-21, all as amended by this act; and the July 1, 2027, or January 1, 2028, repeal of IC 6-3.6-6-2.5; IC 6-3.6-6-2.6; IC 6-3.6-6-2.7; IC 6-3.6-6-2.8; IC 6-3.6-6-2.9; IC 6-3.6-6-9; IC 6-3.6-6-10; IC 6-3.6-6-11; IC 6-3.6-6-12; IC 6-3.6-6-14; IC 6-3.6-6-15; IC 6-3.6-6-16; and IC 6-3.6-6-20; all as repealed by this act; the method used to determine the amount of a particular distribution of revenue before July 1, 2027, shall continue to be used for these determinations for all of 2027.

(b) Notwithstanding the adoption of different tax rates by a county applicable after 2027 or the adoption of municipal tax rates under IC 6-3.6-6-22; as added by this act, applicable after 2027; or any other provision of law; the certified distribution methodology calculation for local income tax distributions made in 2027 shall continue for local income tax distributions made in 2028 and 2029 to account for the transition to any new tax rates.

(c) This SECTION expires June 30, 2030.

SECTION 185. [EFFECTIVE JUNE 30, 2028] (a) Notwithstanding the effective date for:

(1) the amendment of sections in IC 6-3.6-6 by this act or by P.L.68-2025;

(2) the addition of sections in IC 6-3.6-6 by this act or by P.L.68-2025; or

(3) the repeal of sections in IC 6-3.6-6 by this act or by P.L.68-2025;

the method used to determine the amount of a particular distribution of revenue before July 1, 2028, shall continue to be used for these determinations for all of 2028.

(b) Notwithstanding the adoption of different tax rates by a county applicable after 2028 or the adoption of municipal tax rates under IC 6-3.6-6-22, applicable after 2028, or any other provision of law, the certified distribution methodology calculation for local income tax distributions made in 2028 shall continue for local income tax distributions made in 2029 and 2030 to account for the transition to any new tax rates.

- 1 **(c) This SECTION expires June 30, 2031."**
- 2 Renumber all SECTIONS consecutively.
 (Reference is to HB 1210 as introduced.)

and when so amended that said bill do pass.

Representative Thompson