



COMMITTEE REPORT

MR. PRESIDENT:

The Senate Committee on Tax and Fiscal Policy, to which was referred House Bill No. 1210, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

- 1 Delete the title and insert the following:
2 A BILL FOR AN ACT to amend the Indiana Code concerning state
3 and local administration.
4 Page 1, between the enacting clause and line 1, begin a new
5 paragraph and insert:
6 "SECTION 1. IC 3-11-1.5-18, AS AMENDED BY P.L.278-2019,
7 SECTION 52, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
8 JULY 1, 2026]: Sec. 18. (a) If the election division determines that the
9 proposed precinct establishment order would comply with this chapter,
10 the election division shall issue an order authorizing the county
11 executive to establish the proposed precincts.
12 (b) The order issued by the election division under subsection (a)
13 must state that the election division finds that the proposed precincts
14 would comply with the standards set forth in this chapter. The election
15 division shall promptly provide a copy of the order to the county
16 executive.
17 (c) The county executive must give notice of the proposed order to
18 the voters of the county by one (1) publication under ~~IC 5-3-1-4.~~
19 **IC 5-3-1-1.5.** The notice must state the following:

- 1 (1) The name of each existing precinct whose boundaries would
 2 be changed by the adoption of the proposed order by the county.
- 3 (2) That any registered voter of the county may object to the
 4 proposed order by filing a sworn statement with the election
 5 division setting forth the voter's specific objections to the
 6 proposed order and requesting that a hearing be conducted by the
 7 commission under IC 4-21.5.
- 8 (3) The mailing address of the election division.
- 9 (4) The deadline for filing the objection with the election division
 10 under this section.
- 11 (d) Except as provided in subsection (g), an objection to a proposed
 12 precinct establishment order must be filed not later than noon ten (10)
 13 days after the publication of the notice by the county executive.
- 14 (e) If an objection is not filed with the election division by the date
 15 and time specified under subsection (d), the election division shall
 16 promptly notify the county executive. The county executive may
 17 proceed immediately to adopt the proposed order.
- 18 (f) If an objection is filed with the election division by the date and
 19 time specified under subsection (d), the election division shall
 20 promptly notify the county executive. The county executive may not
 21 adopt the proposed order until the commission conducts a hearing
 22 under IC 4-21.5 and determines whether the proposed precincts would
 23 comply with the standards set forth in this chapter.
- 24 (g) If the co-directors determine that the expiration of the ten (10)
 25 day period described in subsection (d) will occur:
- 26 (1) after the next period specified under section 25 of this chapter
 27 begins; or
- 28 (2) without sufficient time for a county or an objector to receive
 29 notice of a hearing before the commission concerning an
 30 objection before the next period specified under section 25 of this
 31 chapter begins;
- 32 the co-directors may request a hearing before the commission under
 33 section 21 of this chapter, notify the county executive of the request,
 34 and publication under subsection (c) is not required.
- 35 SECTION 2. IC 3-11-13-22, AS AMENDED BY P.L.212-2025,
 36 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 37 JULY 1, 2026]: Sec. 22. (a) This section applies to:
- 38 (1) a ballot card voting system; and
 39 (2) a voting system that includes features of a ballot card voting
 40 system and a direct record electronic voting system.
- 41 (b) Not later than seventy-four (74) days before election day, for
 42 each county planning to use automatic tabulating machines at the next

1 election, VSTOP shall provide each county election board with a
 2 randomly sorted list of unique identification numbers for the inventory
 3 of machines in the county maintained under IC 3-11-16-4. Starting at
 4 the top of the list, the county election board shall select machines in the
 5 list in the order listed so that:

6 (1) if a machine to be selected in the list is not scheduled to be
 7 used in the upcoming election, the selection process will move to
 8 the next machine in the order listed;

9 (2) each selected machine is scheduled to be used in the
 10 upcoming election; and

11 (3) the number of machines selected is not less than five percent
 12 (5%) of the machines in the county scheduled by the county
 13 election board to be used in the upcoming election.

14 (c) The county election board shall test the machines as described
 15 in subsection (b) to ascertain that the machines will correctly do the
 16 following:

17 (1) Count the votes cast for straight party tickets, for all
 18 candidates (including write-in candidates), and on all public
 19 questions.

20 (2) Retract an absentee ballot card of a voter who is later found
 21 disqualified or whose ballot may not be counted, in accordance
 22 with IC 3-11.5-4-6, before the voter's ballot is tabulated.

23 If an individual attending the public test requests that additional
 24 automatic tabulating machines be tested, then the county election board
 25 shall select and test additional machines from the list in the manner
 26 described in subsection (b).

27 (d) If VSTOP does not provide the lists under subsection (b) not
 28 later than sixty (60) days before the election, the county election board
 29 shall establish and implement a procedure for random selection of not
 30 less than five percent (5%) of the machines in the county to be used in
 31 the upcoming election. The county election board shall then test the
 32 machines selected as described in subsection (c).

33 (e) Not later than seven (7) days after conducting the test under
 34 subsection (c), the county election board shall certify to the election
 35 division that the test has been conducted in conformity with subsection
 36 (c). The testing under subsection (c) must begin before absentee voting
 37 begins in the office of the circuit court clerk under IC 3-11-10-26.

38 (f) Public notice of the time and place shall be given at least
 39 forty-eight (48) hours before the test. The notice shall be published
 40 once in accordance with ~~IC 5-3-1-4~~. **IC 5-3-1-1.5.**

41 (g) If a county election board determines that:

42 (1) a ballot:

1 (A) must be reprinted or corrected as provided by
 2 IC 3-11-2-16 because of the omission of a candidate, political
 3 party, or public question from the ballot; or
 4 (B) is an absentee ballot that a voter is entitled to recast under
 5 IC 3-11.5-4-2 because the absentee ballot includes a candidate
 6 for election to office who:
 7 (i) ceased to be a candidate; and
 8 (ii) has been succeeded by a candidate selected under
 9 IC 3-13-1 or IC 3-13-2; and
 10 (2) ballots used in the test conducted under this section were not
 11 reprinted or corrected to remove the omission of a candidate,
 12 political party, or public question, or indicate the name of the
 13 successor candidate;
 14 the county election board shall conduct an additional public test
 15 described in subsection (c) using the reprinted or corrected ballots.
 16 Notice of the time and place of the additional test shall be given in
 17 accordance with IC 5-14-1.5, but publication of the notice in
 18 accordance with ~~IC 5-3-1-4~~ **IC 5-3-1-1.5** is not required.

19 (h) Notwithstanding IC 3-5-4-1.7, a county election board may send
 20 a signed form from a public test to the election division by electronic
 21 mail or fax.

22 SECTION 3. IC 3-11-13-41 IS AMENDED TO READ AS
 23 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 41. Public notice of the
 24 time and place of an audit under section 37 of this chapter shall be
 25 given at least forty-eight (48) hours before the audit. The notice shall
 26 be published once in accordance with ~~IC 5-3-1-4~~ **IC 5-3-1-1.5**.
 27 However, if publication in accordance with ~~IC 5-3-1-4~~ **IC 5-3-1-1.5**
 28 will not allow the county election board to certify the results of the
 29 audit within ten (10) days after the election, notice shall be given by
 30 posting it:

- 31 (1) at or near the county courthouse; and
 32 (2) at the post office serving the county courthouse.

33 SECTION 4. IC 3-11-14.5-2, AS AMENDED BY P.L.71-2019,
 34 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 JULY 1, 2026]: Sec. 2. (a) Except as provided by subsection (b), public
 36 notice of the time and place shall be given at least forty-eight (48)
 37 hours before the test. The notice shall be published once in accordance
 38 with ~~IC 5-3-1-4~~ **IC 5-3-1-1.5**.

39 (b) This subsection applies to an additional public test conducted
 40 under section 1(e) of this chapter. Notice of the time and place of the
 41 additional test shall be given in accordance with IC 5-14-1.5, but
 42 publication of the notice in accordance with ~~IC 5-3-1-4~~ **IC 5-3-1-1.5** is

1 not required.

2 SECTION 5. IC 3-12-3.5-8, AS AMENDED BY P.L.210-2018,
3 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JULY 1, 2026]: Sec. 8. (a) As used in this section, "audit threshold
5 number" refers to the following number:

6 (1) One (1), if the total number of votes cast, as determined under
7 subsection (c), is not more than twenty (20).

8 (2) Two (2), if the total number of votes cast, as determined under
9 subsection (c), is:

10 (A) more than twenty (20); but

11 (B) not more than forty (40).

12 (3) Three (3), if the total number of votes cast, as determined
13 under subsection (c), is:

14 (A) more than forty (40); but

15 (B) not more than sixty (60).

16 (4) Four (4), if the total number of votes cast, as determined under
17 subsection (c), is:

18 (A) more than sixty (60); but

19 (B) not more than eighty (80).

20 (5) Five percent (5%) of the total number of votes cast, rounded
21 up to the nearest whole number, if the total number of votes cast,
22 as determined under subsection (c), is:

23 (A) more than eighty (80); but

24 (B) not more than five hundred (500).

25 (6) Twenty-five (25), if the total number of votes cast, as
26 determined under subsection (c) is more than five hundred (500).

27 (b) As used in this section, "judge" refers only to the judge who is
28 a member of a political party other than the political party of the
29 inspector.

30 (c) After each electronic voting system has been secured and the
31 paper vote total printouts obtained, the inspector and judge shall record
32 the total number of:

33 (1) votes cast on all electronic voting systems located within the
34 precinct; and

35 (2) voters who have received a ballot by signing in at the polls
36 according to the poll lists for each precinct;

37 to determine if the total number of votes cast on the electronic voting
38 systems differs from the number of voters shown to have received a
39 ballot at the polls according to the poll lists.

40 (d) The inspector and judge shall record the information set forth in
41 subsection (c) on a form prescribed under IC 3-5-4-8 and provided to
42 each precinct and vote center under IC 3-11-3-10 by the county

1 election board. The inspector and judge shall sign the form before
2 delivering the certificates in accordance with section 4 of this chapter
3 and return the form with the certificates.

4 (e) If the number of ballots received at the polls differs from the
5 total number of voters shown on the poll lists, the inspector and judge
6 shall report this fact in writing to the county election board together
7 with the reasons for the discrepancy, if known, at the time that the
8 inspector and judge return the precinct poll list to the board on the form
9 required under subsection (d).

10 (f) The county election board shall compile the following
11 information into a single document listing for each precinct:

12 (1) The number of votes cast on the electronic voting systems in
13 the precinct, as shown on the form required for the precinct under
14 subsection (d).

15 (2) The number of voters who cast ballots on the electronic voting
16 systems as shown on the form required for the precinct under
17 subsection (d).

18 (3) The number of absentee ballots returned by voters of the
19 precinct.

20 (4) The number of absentee ballots described in subdivision (3)
21 that were counted.

22 (5) The difference between the number in subdivision (1) and the
23 number in subdivision (2).

24 Not later than noon on the second Friday following the election, the
25 county election board shall discuss and publish the document described
26 in this subsection at a public hearing and immediately make the
27 document available for inspection and copying by any voter of the
28 county.

29 (g) If the number determined under subsection (f)(5) is greater than
30 or equal to the audit threshold number, then the county election board
31 or the secretary of state may order an audit of all the votes cast in that
32 precinct under this section. Before ordering an audit, the county
33 election board shall recheck the computations reported by the inspector
34 and judge under subsection (c).

35 (h) The county election board shall confirm that the votes cast in an
36 election:

37 (1) for each candidate and each public question; and

38 (2) on a direct record electronic voting system in the precinct;
39 were correctly counted.

40 (i) The county election board shall conduct an audit by means of
41 tests and procedures that are approved by the commission and
42 independent of the provider of the direct record electronic voting

1 system being audited.

2 (j) The county election board shall certify the results of the audit not
3 later than noon thirty (30) days after the election. The certification must
4 be on the form prescribed by the election division. One (1) copy shall
5 be filed with the election returns, and one (1) copy must be delivered
6 to the election division.

7 (k) Public notice of the time and place of an audit shall be given at
8 least forty-eight (48) hours before the audit. The notice shall be
9 published once in accordance with ~~IC 5-3-1-4~~ **IC 5-3-1-1.5**. However,
10 if publication in accordance with ~~IC 5-3-1-4~~ **IC 5-3-1-1.5** will not
11 allow the county election board to certify the results of the audit within
12 thirty (30) days after the election, notice shall be given by posting at or
13 near the office of the county election board.

14 (l) Not later than ninety (90) days after each election in which an
15 audit is conducted under this section, the secretary of state shall publish
16 a report stating whether the results of each audit indicate that the
17 discrepancy was the result of human error, intentional violations of
18 election laws, unknown causes, or a combination of these factors."

19 Page 11, delete lines 36 through 42.

20 Page 12, delete lines 1 through 8, begin a new line double block
21 indented and insert:

22 **"(B) In each state fiscal year beginning after June 30, 2025,**
23 **and ending before July 1, 2027, and only after review by**
24 **the budget committee for each distribution, upon the state**
25 **budget director's receipt of a certificate from the fiscal**
26 **officer of the northwest Indiana regional development**
27 **authority of the amount deposited under IC 36-7.5-6-5(a)**
28 **by the city of Gary in the blighted property demolition**
29 **fund established by IC 36-7.5-6-4 during the state fiscal**
30 **year an amount equal to the amount deposited under**
31 **IC 36-7.5-6-5(a) by the city of Gary in the blighted**
32 **property demolition fund established by IC 36-7.5-6-4, up**
33 **to three million dollars (\$3,000,000)."**

34 Page 21, delete lines 26 through 42.

35 Page 22, delete lines 1 through 21, begin a new paragraph and
36 insert:

37 "SECTION 9. IC 5-1-5-2, AS AMENDED BY P.L.229-2011,
38 SECTION 62, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
39 UPON PASSAGE]: Sec. 2. (a) The governing body of any issuing body
40 may by ordinance provide for the issuance of bonds to refund
41 outstanding bonds issued at any time by such issuing body or its
42 predecessor, and to pay redemption premiums and costs of refunding

1 to effect a saving to the issuing body. Issuance of bonds to refund
 2 outstanding bonds may also be made in order to pay or discharge all or
 3 any part of such outstanding series or issue of bond, including any
 4 interest thereon, in arrears or about to become due and for which
 5 sufficient funds are not available or to modify restrictive covenants in
 6 outstanding bonds impeding additional financing. To determine
 7 whether or not a savings will be effected, consideration shall be given
 8 to the estimated or known interest payable to the fixed maturities of the
 9 refunding bonds, the interest payable on the bonds to be refunded, the
 10 costs of issuance of the refunding bonds, including any sale discount,
 11 the redemption premiums, if any, to be paid, and the probable earned
 12 income from the investment of the refunding bond proceeds pending
 13 redemption of the bonds to be refunded.

14 (b) The provisions of subsection (a) requiring a savings to be
 15 effected do not apply to:

16 (1) the issuance of bonds to refund previously issued refunding
 17 bonds, if the statute under which the refunding bonds are issued
 18 expressly exempts such an issue from this savings requirement;

19 or

20 (2) the issuance of refunding bonds by a school corporation that
 21 is an eligible school corporation under section 2.5 **or** 2.6 of this
 22 chapter.

23 SECTION 8. IC 5-1-5-2.6 IS ADDED TO THE INDIANA CODE
 24 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
 25 UPON PASSAGE]: **Sec. 2.6. (a) This section applies as an
 26 alternative to section 2.5 of this chapter.**

27 **(b) As used in this section, "eligible school corporation" means
 28 a school corporation (as defined in IC 36-1-2-17) that satisfies all
 29 the conditions required by this section.**

30 **(c) As used in this section, "increment" means the annual
 31 difference between:**

32 **(1) the annual debt service payment for the bonds proposed to
 33 be retired or refunded; and**

34 **(2) the annual debt service payment for the proposed
 35 refunding bonds;**

36 **for each year that the bonds that are being retired or refunded
 37 would have been outstanding.**

38 **(d) In order for a school corporation to be an eligible school
 39 corporation under this section, the school corporation must
 40 determine that:**

41 **(1) the percentage computed under subsection (e) for the
 42 school corporation is at least sixty percent (60%); and**

1 **(2) application of this section will not reduce revenue to other**
2 **local units in the same county;**
3 **regarding the year for which the latest certified levies have been**
4 **determined.**

5 **(e) A school corporation shall compute its percentage as follows:**

6 **(1) Compute the amount of credits granted under**
7 **IC 6-1.1-20.6 against the school corporation's levy for the**
8 **school corporation's operations fund (IC 20-46-8).**

9 **(2) Compute the school corporation's levy for the school**
10 **corporation's operations fund.**

11 **(3) Divide the amount computed under subdivision (1) by the**
12 **amount computed under subdivision (2) and express it as a**
13 **percentage.**

14 **(f) A school corporation that desires to be an eligible school**
15 **corporation under this section must submit a written request for**
16 **a certification by the department of local government finance that**
17 **the computation of the school corporation's percentage computed**
18 **under subsection (d)(1) and school corporation's determination**
19 **under subsection (d)(2) are correct. The department of local**
20 **government finance shall, not later than thirty (30) business days**
21 **after the date the department receives the school corporation's**
22 **request, make its determination and, if correct, certify that the**
23 **percentage computed under subsection (d)(1) and the**
24 **determination under subsection (d)(2) for the school corporation**
25 **meets the definition of an eligible school corporation.**

26 **(g) A school corporation that desires to be an eligible school**
27 **corporation under this section must, and notwithstanding any**
28 **other law, adopt a resolution that sets forth the following:**

29 **(1) The determinations made under subsection (d)(1) and**
30 **(d)(2), including the department of local government finance's**
31 **certification of the percentage computed under subsection (e)**
32 **and determination under subsection (d)(2).**

33 **(2) A determination providing for the:**

34 **(A) issuance of bonds to refund bonds or leases issued by**
35 **or on behalf of the school corporation before July 1, 2025;**
36 **and**

37 **(B) payment of redemption premiums and the costs of the**
38 **refunding.**

39 **(3) With respect to the refunding bonds, the following:**

40 **(A) The maximum principal amount.**

41 **(B) The maximum interest rate.**

42 **(C) The annual lease or debt service payment.**

- 1 **(D) The final maturity date.**
 2 **(E) The estimated amount of the increment that will occur**
 3 **for each year that the bonds that are being retired or**
 4 **refunded by the issuance of refunding bonds would have**
 5 **been outstanding.**
 6 **(F) A finding that the annual debt service or lease payment**
 7 **on the refunding bonds will not increase the annual debt**
 8 **service or lease payment above the annual debt service or**
 9 **lease payment approved by the school corporation for the**
 10 **original project.**

11 **If the governing body adopts a resolution under this section, the**
 12 **governing body must publish notice of the adoption of the**
 13 **resolution as required by IC 5-3-1.**

14 **(h) An eligible school corporation may issue refunding bonds as**
 15 **permitted by this section. In addition, an eligible school**
 16 **corporation may extend the repayment period beyond the**
 17 **repayment period for the bonds that are being retired or refunded**
 18 **by the issuance of refunding bonds. However, the repayment**
 19 **period may be extended only once for a particular bond, and the**
 20 **extension may not exceed ten (10) years after the latest maturity**
 21 **date for any of the bonds being retired or refunded by the eligible**
 22 **school corporation under this section.**

23 SECTION 11. IC 5-1-5-18, AS AMENDED BY P.L.229-2011,
 24 SECTION 65, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 25 UPON PASSAGE]: Sec. 18. (a) This section applies to bonds that are:

- 26 (1) issued after June 30, 2008, by a local issuing body; and
 27 (2) payable from ad valorem property taxes, special benefit taxes
 28 on property, or tax increment revenues derived from property
 29 taxes;

30 including bonds that are issued under a statute that permits the bonds
 31 to be issued without complying with any other law or otherwise
 32 expressly exempts the bonds from the requirements of this section.

33 (b) Savings (as computed under section 2 of this chapter) that
 34 accrue from the issuance of bonds to retire or otherwise refund other
 35 bonds may be used only for the following purposes:

- 36 (1) To maintain a debt service reserve fund for the refunding
 37 bonds at the level required under the terms of the refunding
 38 bonds, if the local issuing body adopts an ordinance, resolution,
 39 or order authorizing that use of the proceeds or earnings.

40 (2) To pay the principal or interest, or both, on:

- 41 (A) the refunding bonds; or
 42 (B) other bonds, if the issuing body approves an ordinance

1 authorizing the use of the savings to pay principal or interest
2 on other bonds.

3 (3) To reduce the rate or amount of ad valorem property taxes,
4 special benefit taxes on property, or tax increment revenues
5 imposed by or allocated to the local issuing body.

6 (c) An increment as computed under section 2.5 **or 2.6** of this
7 chapter that occurs from the issuance of bonds by an eligible school
8 corporation to retire or otherwise refund other bonds as provided in
9 section 2.5 **or 2.6** of this chapter may be used only to make transfers
10 permitted by IC 20-46-7-15 for the eligible school corporation.

11 SECTION 9. IC 5-1-11-2, AS AMENDED BY P.L.125-2018,
12 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
13 JULY 1, 2026]: Sec. 2. (a) Notice of sale of bonds sold at public sale
14 under section 1 of this chapter shall be published in accordance with
15 the provisions of this chapter and either IC 5-3-1 or subsection (b).

16 (b) If a political subdivision or body referred to in section 1 of this
17 chapter determines to sell bonds under this subsection, notice of intent
18 to sell such bonds shall be published once each week for two (2) weeks
19 in accordance with ~~IC 5-3-1-4~~ **IC 5-3-1-1.5** and in a newspaper of
20 general circulation published in the state capital. The notice must state
21 that any person interested in submitting a bid for the bonds may furnish
22 in writing to the official of the political subdivision or body responsible
23 for their sale, at the address set forth in the notice, the person's name,
24 address, and telephone number. The person may also furnish a telex
25 number. The notice of intent to sell bonds must state:

- 26 (1) the amount of the bonds to be offered;
27 (2) the denominations;
28 (3) the dates of maturity;
29 (4) the maximum rate or rates of interest;
30 (5) the place of sale; and
31 (6) the time within which the name, address, and telephone
32 number must be furnished, which must not be less than seven (7)
33 days after the last publication of the notice of intent to sell.

34 The official of the political subdivision or body responsible for the
35 bond sale shall notify each person so registered of the date and time
36 bids will be received not less than twenty-four (24) hours before the
37 date and time of sale. The notification shall be made by telephone at
38 the number furnished by the person, and also by telex if the person
39 furnishes a telex number. Bids may not be received more than ninety
40 (90) days after the first publication of the notice of intent to sell.

41 (c) This chapter does not prevent the sale of bonds under the
42 provisions of any statute inconsistent with this chapter so long as the

1 procedures required for the sale in that statute are complied with, but
 2 if notice of that sale must be published, the notice shall be published in
 3 accordance with IC 5-3-1.

4 SECTION 3. IC 5-1-14-10, AS AMENDED BY P.L.236-2023,
 5 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 6 UPON PASSAGE]: Sec. 10. (a) If an issuer has issued obligations
 7 under a statute that establishes a maximum term or repayment period
 8 for the obligations, notwithstanding that statute, the issuer may
 9 continue to make payments of principal, interest, or both, on the
 10 obligations after the expiration of the term or period if principal or
 11 interest owed to owners of the obligations remains unpaid.

12 (b) This section does not authorize the use of revenues or funds to
 13 make payments of principal and interest other than those revenues or
 14 funds that were pledged for the payments before the expiration of the
 15 term or period.

16 (c) Except as otherwise provided by this section, IC 5-1-5-2.5,
 17 **IC 5-1-5-2.6**, IC 5-1-8-1(b), IC 16-22-8-43, IC 36-7-12-27,
 18 IC 36-7-14-25.1, or IC 36-9-13-30 (but only with respect to any bonds
 19 issued under IC 36-9-13-30 that are secured by a lease entered into by
 20 a political subdivision organized and existing under IC 16-22-8), the
 21 maximum term or repayment period for obligations issued after June
 22 30, 2008, that are wholly or partially payable from ad valorem property
 23 taxes, special benefit taxes on property, or tax increment revenues
 24 derived from property taxes may not exceed:

25 (1) the maximum applicable period under federal law, for
 26 obligations that are issued to evidence loans made or guaranteed
 27 by the federal government or a federal agency;

28 (2) twenty-five (25) years, for obligations that are wholly or
 29 partially payable from tax increment revenues derived from
 30 property taxes; or

31 (3) twenty (20) years, for obligations that are not described in
 32 subdivision (1) or (2), and are wholly or partially payable from ad
 33 valorem property taxes or special benefit taxes on property.

34 SECTION 10. IC 5-1-14-19 IS ADDED TO THE INDIANA CODE
 35 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 36 1, 2026]: **Sec. 19. (a) This section applies to a contract between a
 37 municipal entity and a municipal adviser entered into, renewed, or
 38 amended after June 30, 2026.**

39 **(b) As used in this section, "municipal advisor" means an entity
 40 defined as a municipal advisor under Section 15B of the Securities
 41 Exchange Act.**

42 **(c) A municipal advisor must meet the following criteria:**

1 **(1) A municipal advisor employing more than one (1)**
2 **employee must employ at least one (1) individual who meets**
3 **both of the following criteria:**

4 **(A) The individual is registered as a municipal advisor**
5 **under applicable federal law and regulations.**

6 **(B) The individual has successfully passed the Municipal**
7 **Advisor Representative Qualification Examination (Series**
8 **54), or any successor examination recognized by the**
9 **Municipal Securities Rulemaking Board.**

10 **(2) A municipal advisor employing only one (1) employee**
11 **must employ an individual who meets both of the following**
12 **criteria:**

13 **(A) The individual is registered as a municipal advisor**
14 **under applicable federal law and regulations.**

15 **(B) The individual has successfully passed the Municipal**
16 **Advisor Representative Qualification Examination (Series**
17 **50), or any successor examination recognized by the**
18 **Municipal Securities Rulemaking Board.**

19 **(d) As used in this section, "municipal entity" refers to:**

20 **(1) a state agency (as defined in IC 4-1-10-2);**

21 **(2) a county;**

22 **(3) a township;**

23 **(4) a city;**

24 **(5) a town;**

25 **(6) a school corporation;**

26 **(7) a special taxing district;**

27 **(8) an instrumentality of an entity listed in subdivisions (1)**
28 **through (7); and**

29 **(9) any other entity required to sell bonds pursuant to**
30 **IC 5-1-11.**

31 **(e) An entity that provides municipal advisory services,**
32 **including but not limited to financial planning, debt issuance, and**
33 **budget management advisory services, to:**

34 **(1) a state agency;**

35 **(2) a political subdivision (as defined in IC 36-1-2-13); or**

36 **(3) a municipal entity located in Indiana;**

37 **must comply with the municipal advisor qualification requirements**
38 **under subsection (c).**

39 **(f) If a municipal entity hires or retains a municipal advisor, the**
40 **municipal entity shall complete a request for qualifications at least**
41 **once every three (3) years to select the municipal advisor. The**
42 **request for qualifications must include a scope of services and an**

1 **evaluation criteria outline. The request for qualifications shall be**
2 **completed before July 1 each year it is completed.**

3 **(g) Municipal entity contracts in place longer than three (3)**
4 **years as of July 1, 2026, expire on July 1, 2026.**

5 **(h) The municipal entity shall publish a contract entered into**
6 **with a municipal advisor in a prominent location on the municipal**
7 **entity's website and on the department of local government**
8 **finance's computer gateway.**

9 **(i) Once selected for a municipal entity's contract, the municipal**
10 **advisor shall register with the department of local government**
11 **finance. The department of local government finance shall give the**
12 **municipal advisor access to the municipal entity's gateway portal**
13 **upon receipt of their registration. If the municipal advisor does not**
14 **register with the department of local government finance, the**
15 **department of local government finance may issue a fine of ten**
16 **thousand dollars (\$10,000) to the municipal advisor.**

17 SECTION 7. IC 5-1-17.5-16, AS AMENDED BY P.L.2-2014,
18 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
19 JULY 1, 2026]: Sec. 16. (a) The board of directors of the commission
20 is composed of the following five (5) directors, who serve at the
21 pleasure of the governor and must be residents of Indiana:

22 (1) The budget director, or the budget director's designee, who
23 shall serve as chair of the commission.

24 (2) Four (4) directors appointed by the governor. The president
25 pro tempore of the senate and the speaker of the house of
26 representatives may each make one (1) recommendation to the
27 governor concerning the appointment of a director under this
28 subdivision.

29 (b) The commission shall be governed by the board. The directors
30 may not be elected public officials of the state or any political
31 subdivision. Except for the budget director, the directors first appointed
32 continue in office for terms expiring on July 1, 2014, July 1, 2015, July
33 1, 2016, and July 1, 2017, and until their respective successors are duly
34 appointed and qualified.

35 (c) Except for the budget director, the term of any director first
36 appointed must be designated by the governor. If a vacancy occurs on
37 the board, the governor shall fill the vacancy by appointing a new
38 director. The successor of each such director is appointed for a term of
39 four (4) years, except that any person appointed to fill a vacancy is
40 appointed to serve only for the unexpired term and until a successor is
41 duly appointed and qualified. A director is eligible for reappointment.

1 (d) The directors shall hold an initial organizational meeting within
2 thirty (30) days after the board's appointment and after public notice
3 given by the budget director in accordance with ~~IC 5-3-1-4~~.
4 **IC 5-3-1-1.5**. As soon as practicable after January 15 of each year, the
5 board shall hold its annual organizational meeting. The board shall
6 elect one (1) of the directors as vice chair and another director as
7 secretary-treasurer to perform the duties of those offices. These officers
8 serve from the date of their election and until their successors are
9 elected and qualified. Special meetings may be called by the chair or
10 any two (2) directors of the board.

11 (e) Three (3) directors constitute a quorum of the board, and the
12 affirmative vote of at least three (3) directors is necessary for any
13 official action taken by the board. A vacancy in the membership of the
14 board does not impair the rights of a quorum to exercise all the rights
15 and perform all the duties of the board.

16 (f) Except for the budget director, the directors are entitled to
17 reimbursement for traveling expenses and other expenses actually
18 incurred in connection with their duties as provided by law. Directors
19 are not entitled to the salary per diem provided by IC 4-10-11-2.1(b) or
20 any other compensation while performing their duties.

21 (g) All expenses incurred in carrying out the provisions of this
22 chapter shall be payable solely from funds provided under this chapter
23 or from the proceeds of bonds issued by the authority under this
24 chapter, and no liability or obligation shall be incurred by the
25 commission or the authority under this chapter beyond the extent to
26 which money shall have been provided under the authority of this
27 chapter.

28 (h) The board:

29 (1) is responsible for implementing the powers and duties of the
30 commission under this chapter;

31 (2) may adopt bylaws for the regulation of the affairs of the board,
32 the conduct of the business of the commission, and the
33 safeguarding of the funds and property entrusted to the
34 commission; and

35 (3) shall, without complying with IC 4-22-2, adopt the code of
36 ethics specified in executive order 05-12 for its members and
37 employees.

38 SECTION 10. IC 5-3-1-1, AS AMENDED BY P.L.84-2023,
39 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
40 JULY 1, 2026]: Sec. 1. (a) The cost of all public notice advertising
41 which any elected or appointed public official or governmental agency
42 is required by law to have published, or orders published, for which the

1 compensation to the newspapers, locality newspapers, or qualified
2 publications publishing such advertising is drawn from and is the
3 ultimate obligation of the public treasury of the governmental unit
4 concerned with the advertising shall be charged to and collected from
5 the proper fund of the public treasury and paid over to the newspapers,
6 locality newspapers, or qualified publications publishing such
7 advertising, after proof of publication and claim for payment has been
8 filed.

9 (b) The basic charges for publishing public notice advertising shall
10 be by the line and shall be computed based on a square of two hundred
11 and fifty (250) ems at the following rates:

12 (1) Before January 1, 1996, three dollars and thirty cents (\$3.30)
13 per square for the first insertion in newspapers or qualified
14 publications plus one dollar and sixty-five cents (\$1.65) per
15 square for each additional insertion in newspapers, or qualified
16 publications.

17 (2) After December 31, 1995, and before December 31, 2005, a
18 newspaper or qualified publication may, effective January 1 of
19 any year, increase the basic charges by five percent (5%) more
20 than the basic charges that were in effect during the previous year.
21 However, the basic charges for the first insertion of a public
22 notice in a newspaper, or qualified publication may not exceed the
23 lowest classified advertising rate charged to advertisers by the
24 newspaper, or qualified publication for comparable use of the
25 same amount of space for other purposes.

26 (3) After December 31, 2009, and before January 1, 2017, a
27 newspaper or qualified publication may, effective January 1 of
28 any year, increase the basic charges by not more than two and
29 three-quarters percent (2.75%) more than the basic charges that
30 were in effect during the previous year. However, the basic
31 charges for the first insertion of a public notice in a newspaper or
32 qualified publication may not exceed the lowest classified
33 advertising rate charged to advertisers by the newspaper or
34 qualified publication for comparable use of the same amount of
35 space for other purposes and must include all multiple insertion
36 discounts extended to the newspaper's other advertisers.

37 (4) After December 31, 2016, a newspaper, locality newspaper,
38 or qualified publication may, effective January 1 of any year,
39 increase the basic charges by not more than two and
40 three-quarters percent (2.75%) more than the basic charges that
41 were in effect during the previous year. However, the basic
42 charges for the first insertion of a public notice in a newspaper,

1 locality newspaper, or qualified publication may not exceed the
2 lowest classified advertising rate charged to advertisers by the
3 newspaper, locality newspaper, or qualified publication for
4 comparable use of the same amount of space for other purposes
5 and must include all multiple insertion discounts extended to the
6 newspaper's, locality newspaper's, or qualified publication's other
7 advertisers.

8 An additional charge of fifty percent (50%) shall be allowed for the
9 publication of all public notice advertising containing rule or tabular
10 work.

11 (c) All public notice advertisements shall be set in solid type that is
12 at least 7 point type, without any leads or other devices for increasing
13 space. All public notice advertisements shall be headed by not more
14 than two (2) lines, neither of which shall total more than four (4) solid
15 lines of the type in which the body of the advertisement is set. Public
16 notice advertisements may be submitted by an appointed or elected
17 official or a governmental agency to a newspaper, locality newspaper,
18 or qualified publication in electronic form, if the newspaper, locality
19 newspaper, or qualified publication is equipped to accept information
20 in compatible electronic form.

21 (d) Each newspaper, locality newspaper, or qualified publication
22 publishing public notice advertising shall submit proof of publication
23 and claim for payment in duplicate on each public notice advertisement
24 published. For each additional proof of publication required by a public
25 official, a charge of one dollar (\$1) per copy shall be allowed each
26 newspaper, locality newspaper, or qualified publication furnishing
27 proof of publication.

28 (e) The circulation of a newspaper, locality newspaper, or qualified
29 publication is determined as follows:

30 (1) For a newspaper, by the circulation stated on line 10.C. (Total
31 Paid and/or Requested Circulation of Single Issue Published
32 Nearest to Filing Date) of the Statement of Ownership,
33 Management and Circulation required by 39 U.S.C. 3685 that was
34 filed during the previous year.

35 (2) For a locality newspaper, by a verified affidavit filed with each
36 agency, department, or office of the political subdivision that has
37 public notices the locality newspaper wants to publish. The
38 affidavit must:

39 (A) be filed with the agency, department, or office of the
40 political subdivision before January 1 of each year; and

41 (B) attest to the circulation of the locality newspaper for the
42 issue published nearest to October 1 of the previous year, as

1 determined by an independent audit of the locality newspaper
2 performed for the previous year.

3 (3) For a qualified publication, by a verified affidavit filed with
4 each governmental agency that has public notices the qualified
5 publication wants to publish. The affidavit must:

6 (A) be filed with the governmental agency before January 1 of
7 each year; and

8 (B) attest to the circulation of the qualified publication for the
9 issue published nearest to October 1 of the previous year.

10 (f) This subsection applies to a towing service acting as an agent of
11 a governmental agency to facilitate the removal of abandoned vehicles
12 or parts. A towing service shall be charged the basic rates charged for
13 all public notice advertising in subsection (b)(4) for providing the
14 notice required under IC 9-22-1-23.

15 **(g) The basic charge for publication of a notice in an electronic
16 edition of a newspaper or locality newspaper shall be the same as
17 the basic charge for publication of the notice in the print edition.**

18 SECTION 11. IC 5-3-1-1.5, AS AMENDED BY P.L.146-2024,
19 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
20 JULY 1, 2026]: Sec. 1.5. (a) This section applies to a notice that must
21 be published in accordance with this chapter.

22 **(b) As used in this section, "political subdivision" has the
23 meaning set forth in IC 5-3-5-3.**

24 **(c) As used in this chapter, "state agency" has the meaning set
25 forth in IC 1-1-15-3.**

26 (b) If a newspaper or locality newspaper maintains a website, a
27 notice that is published in the newspaper or locality newspaper must
28 also be posted on the website of the newspaper or locality newspaper.
29 The notice must appear on the website on the same day the notice
30 appears in the newspaper or locality newspaper.

31 (c) The state board of accounts shall develop a standard form for
32 notices posted on a newspaper's or locality newspaper's website.

33 (d) A newspaper or locality newspaper may not charge a fee for
34 posting a notice on the newspaper's or locality newspaper's website
35 under this section.

36 **(d) Whenever officers of a political subdivision are required to
37 publish a notice affecting the political subdivision, a person shall
38 publish the notice in any one (1) or combination of the following
39 forms of media:**

40 **(1) Publication in any of the following forms of a newspaper:**

- 1 **(A) A print edition newspaper that is published in or**
 2 **circulates within the political subdivision specified in the**
 3 **statute.**
- 4 **(B) An electronic edition published by the newspaper**
 5 **described in clause (A).**
- 6 **(2) Publication in any of the following forms of a locality**
 7 **newspaper:**
- 8 **(A) A print edition locality newspaper that circulates**
 9 **within the political subdivision specified in the statute.**
- 10 **(B) An electronic edition published by the locality**
 11 **newspaper described in clause (A).**
- 12 **(3) Publication on a political subdivision website under**
 13 **IC 5-3-5.**
- 14 **(e) This section does not exempt a person from complying with**
 15 **any other statutory requirement, including deadlines for**
 16 **publication of notice and frequency of publication.**
- 17 **(f) A newspaper or locality newspaper may not:**
- 18 **(1) charge a person a fee for viewing or searching the**
 19 **newspaper's or locality newspaper's electronic edition for**
 20 **public notices; or**
- 21 **(2) require a person to register on the newspaper's or locality**
 22 **newspaper's website in order to view or search for public**
 23 **notices in the electronic edition.**
- 24 **(g) The basic charge for publication of a notice in an electronic**
 25 **edition of a newspaper or locality newspaper shall be the same as**
 26 **the basic charge for publication of the notice in the print edition in**
 27 **accordance with section 1 of this chapter.**
- 28 SECTION 12. IC 5-3-1-1.6 IS REPEALED [EFFECTIVE JULY 1,
 29 2026]. Sec. 1.6. (a) This section applies to a notice published by a
 30 political subdivision in a newspaper or locality newspaper under
 31 section 4 of this chapter.
- 32 (b) This subsection applies if a newspaper or locality newspaper
 33 publishes:
- 34 (1) a print edition not more than three (3) times a week; and
 35 (2) an electronic edition.
- 36 A notice may be published in either the print edition or the electronic
 37 edition:
- 38 (c) This subsection applies if a newspaper or locality newspaper:
- 39 (1) publishes a print edition not more than two (2) times a week;
 40 and
 41 (2) does not publish an electronic edition.

1 A notice may be published in either the print edition or on the website
 2 of the newspaper or locality newspaper. If the newspaper or locality
 3 newspaper does not maintain a website, a notice may be published in
 4 either the print edition or on the political subdivision's official website
 5 (as defined in IC 5-3-5-2) in accordance with IC 5-3-5.

6 (d) A newspaper or locality newspaper may not:

7 (1) charge a person a fee for viewing or searching the website or
 8 electronic edition for public notices; or

9 (2) require a person to register on the newspaper or locality
 10 newspaper's website in order to view or search for public notices
 11 on the website.

12 (e) The basic charge for publication of a notice in an electronic
 13 edition shall be the same as the basic charge for publication of the
 14 notice in the print edition in accordance with section 1 of this chapter.

15 SECTION 8. IC 5-3-1-2, AS AMENDED BY P.L.146-2024,
 16 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 17 JULY 1, 2026]: Sec. 2. (a) This section applies only when notice of an
 18 event is required to be given by publication in accordance with this
 19 chapter.

20 (b) If the event is a public hearing or meeting concerning any matter
 21 not specifically mentioned in subsection (c), (d), (e), (f), (g), (h), or (i),
 22 notice shall be published one (1) time, at least ten (10) days before the
 23 date of the hearing or meeting.

24 (c) If the event is an election, notice shall be published one (1) time,
 25 not later than twenty-one (21) days before election day.

26 (d) If the event is a sale of bonds, notes, or warrants, notice shall be
 27 published two (2) times, at least one (1) week apart, with:

28 (1) the first publication made at least fifteen (15) days before the
 29 date of the sale; and

30 (2) the second publication made at least three (3) days before the
 31 date of the sale.

32 (e) If the event is the receiving of bids, notice shall be published two
 33 (2) times, at least one (1) week apart, with the second publication made
 34 at least seven (7) days before the date the bids will be received.

35 (f) If the event is the establishment of a cumulative or sinking fund,
 36 notice of the proposal and of the public hearing that is required to be
 37 held by the political subdivision shall be published two (2) times, at
 38 least one (1) week apart, with the second publication made at least
 39 three (3) days before the date of the hearing.

40 (g) If the event is the submission of a proposal adopted by a political
 41 subdivision for a cumulative or sinking fund for the approval of the
 42 department of local government finance, the notice of the submission

1 shall be published one (1) time. The political subdivision shall publish
 2 the notice when directed to do so by the department of local
 3 government finance.

4 (h) If the event is the required publication of an ordinance, notice of
 5 the passage of the ordinance shall be published one (1) time within
 6 thirty (30) days after the passage of the ordinance.

7 (i) If the event is one about which notice is required to be published
 8 after the event, notice shall be published one (1) time within thirty (30)
 9 days after the date of the event.

10 (j) If the event is one about which notice is required under
 11 IC 36-1-11-5(e), IC 36-7-14-22.6, or IC 36-7-15.1-15.6, notice shall be
 12 published:

13 (1) one (1) time not more than ten (10) days after the date on
 14 which the determination was made; and

15 (2) not less than ten (10) days before the date offers will be
 16 received.

17 The notice under this subsection may be published solely on the
 18 political subdivision's official website (as defined in IC 5-3-5-2) in
 19 accordance with IC 5-3-5.

20 (k) If any officer charged with the duty of publishing any notice
 21 required by law is unable to procure publication of notice:

22 (1) at the price fixed by law;

23 (2) because all newspapers or locality newspapers that are
 24 qualified to publish the notice refuse to publish the notice; or

25 (3) because the newspapers or locality newspapers referred to in
 26 subdivision (2) refuse to post the notice on the newspapers' or
 27 locality newspapers' websites (if required under section 1.5 of this
 28 chapter);

29 it is sufficient for the officer to post printed notices in three (3)
 30 prominent places in the political subdivision, instead of publication of
 31 the notice in newspapers or locality newspapers and on a website (if
 32 required under section 1.5 of this chapter).

33 (l) This subsection applies if an officer described in subsection (k)
 34 or the officer's designee submits a notice to a newspaper or locality
 35 newspaper in a timely manner and the newspaper or locality newspaper
 36 does not refuse to publish the notice but subsequently fails to publish
 37 the notice. If, within the same period required for publishing notice
 38 under this section, the officer or officer's designee posts:

39 (1) printed notices in three (3) prominent places in the political
 40 subdivision; or

41 (2) notice on the political subdivision's website in a location
 42 where the notice is easily accessible and identifiable;

1 the notice is sufficient, and publication of the notice in newspapers or
 2 locality newspapers and on the newspapers' websites (if required under
 3 section 1.5 of this chapter) is not required.

4 (m) A political subdivision that is required under this chapter to
 5 publish notice in a newspaper two (2) or more times may make:

6 (1) the first publication of notice in a newspaper as required under
 7 section ~~4~~ 1.5 of this chapter or the applicable statute; and

8 (2) all subsequent publications of notice:

9 (A) in accordance with IC 5-3-5; and

10 (B) on the official website of the political subdivision.

11 If a political subdivision is required to publish a notice two (2) or more
 12 times in at least two (2) newspapers contemporaneously, the first
 13 publication of the notice includes the first publication of the notice in
 14 both newspapers.

15 SECTION 13. IC 5-3-1-4 IS REPEALED [EFFECTIVE JULY 1,
 16 2026]. Sec. 4. (a) ~~Whenever officers of a political subdivision are
 17 required to publish a notice affecting the political subdivision, they
 18 shall publish the notice in two (2) newspapers published in the political
 19 subdivision.~~

20 (b) ~~This subsection applies to notices published by county officers.
 21 If there is only one (1) newspaper published in the county, then
 22 publication in that newspaper alone is sufficient.~~

23 (c) ~~This subsection applies to notices published by city, town, or
 24 school corporation officers. If there is only one (1) newspaper
 25 published in the municipality or school corporation, then publication
 26 in that newspaper alone is sufficient. If no newspaper is published in
 27 the municipality or school corporation, then publication of the notice
 28 shall be made in one (1) of the following:~~

29 (1) ~~A locality newspaper that circulates within the municipality or
 30 school corporation.~~

31 (2) ~~A newspaper published in the county in which the
 32 municipality or school corporation is located and that circulates
 33 within the municipality or school corporation.~~

34 (d) ~~This subsection applies to notices published by officers of
 35 political subdivisions not covered by subsection (a) or (b). If there is
 36 only one (1) newspaper published in the political subdivision, then the
 37 notice shall be published in that newspaper. If no newspaper is
 38 published in the political subdivision, then publication of the notice
 39 shall be made in one (1) of the following:~~

40 (1) ~~A locality newspaper that circulates within the municipality or
 41 school corporation.~~

- 1 (2) A newspaper published in the county and that circulates
2 within the political subdivision:
- 3 (e) This subsection applies to a political subdivision, including a
4 city, town, or school corporation. Notwithstanding any other law, if a
5 political subdivision has territory in more than one (1) county, public
6 notices that are required by law or ordered to be published must be
7 given as follows:
- 8 (1) By publication in two (2) newspapers published within the
9 boundaries of the political subdivision:
- 10 (2) If only one (1) newspaper is published within the boundaries
11 of the political subdivision, by publication of the notice in that
12 newspaper and in one (1) of the following:
- 13 (A) A locality newspaper that circulates within the political
14 subdivision:
- 15 (B) In another newspaper:
- 16 (i) published in any county in which the political subdivision
17 extends; and
- 18 (ii) that has a general circulation in the political subdivision:
- 19 (3) If no newspaper is published within the boundaries of the
20 political subdivision, by publishing the notice in two (2)
21 publications, consisting of either or both of the following:
- 22 (A) A locality newspaper that circulates within the political
23 subdivision:
- 24 (B) A newspaper that:
- 25 (i) is published in any counties into which the political
26 subdivision extends; and
- 27 (ii) has a general circulation in the political subdivision:
- 28 (4) If only one (1) newspaper is published in any of the counties
29 into which the political subdivision extends, by publication of the
30 notice in one (1) of the following:
- 31 (A) A locality newspaper that circulates within the political
32 subdivision:
- 33 (B) The newspaper published in the county if the newspaper
34 circulates within the political subdivision:
- 35 (f) A political subdivision may, in its discretion, publish public
36 notices in a qualified publication or additional newspapers or locality
37 newspapers to provide supplementary notification to the public. The
38 cost of publishing supplementary notification is a proper expenditure
39 of the political subdivision:
- 40 SECTION 9. IC 5-3-2-2, AS AMENDED BY P.L.122-2024,
41 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
42 JULY 1, 2026]: Sec. 2. (a) In addition to the requirement for all

1 newspapers provided in ~~IC 5-3-1-4~~, **IC 5-3-1-1.5**, a newspaper in
 2 which notices, reports, and other information affecting county business
 3 are required by law to be published shall have a paid circulation of not
 4 less than two percent (2%) of the population of the county in which it
 5 is published.

6 (b) In addition to the requirements for qualified publications
 7 provided in ~~IC 5-3-1-4~~, **IC 5-3-1-1.5**, in which notices, reports, and
 8 other information affecting county business may be published,
 9 qualified publications must be circulated to not less than ten percent
 10 (10%) of the population of the county in which the qualified
 11 publication is published.

12 SECTION 10. IC 5-3-5-4, AS AMENDED BY P.L.1-2025,
 13 SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 JULY 1, 2026]: Sec. 4. (a) A political subdivision that is required by
 15 statute to publish notice in a newspaper two (2) or more times may
 16 make:

17 (1) the first publication of a notice in a newspaper or newspapers
 18 as required under ~~IC 5-3-1-4~~ **IC 5-3-1-1.5** or the applicable
 19 statute; and

20 (2) if the political subdivision maintains an official website, all
 21 subsequent publications of the notice only on the official website
 22 of the political subdivision.

23 (b) If a political subdivision is required to publish a notice two (2)
 24 or more times in at least two (2) newspapers more or less
 25 contemporaneously, the first publication of the notice includes the first
 26 publication of the notice in both newspapers."

27 Page 27, between lines 19 and 20, begin a new paragraph and insert:

28 "SECTION 16. IC 6-1.1-4-13, AS AMENDED BY THE
 29 TECHNICAL CORRECTIONS BILL OF THE 2026 GENERAL
 30 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 31 JANUARY 1, 2025 (RETROACTIVE)]: Sec. 13. (a) In assessing or
 32 reassessing land, the land shall be assessed as agricultural land only
 33 when it is devoted to agricultural use **regardless of:**

34 **(1) who owns the land; or**

35 **(2) who the person or entity is that is liable for property taxes**
 36 **due on the land under IC 6-1.1-2-4.**

37 (b) For purposes of this section, and in addition to any other land
 38 considered devoted to agricultural use, any:

39 (1) land enrolled in:

40 **(A) a farm program of the state or of the United States**
 41 **Department of Agriculture, including all acreage within an**
 42 **assigned farm number;**

- 1 ~~(A)~~ **(B)** a land conservation or reserve program administered
 2 by the United States Department of Agriculture;
 3 ~~(B)~~ **(C)** a land conservation program administered by the
 4 United States Department of Agriculture's Farm Service
 5 Agency; or
 6 ~~(C)~~ **(D)** a conservation reserve program or agricultural
 7 easement program administered by the United States
 8 Department of Agriculture's ~~National~~ **Natural** Resources
 9 Conservation Service;
- 10 (2) land enrolled in the department of natural resources' classified
 11 forest and wildlands program (or any similar or successor
 12 program);
 13 (3) land classified in the category of other agriculture use, as
 14 provided in the department of local government finance's real
 15 property assessment guidelines; or
 16 (4) land devoted to the harvesting of hardwood timber;
- 17 is considered to be devoted to agricultural use. Agricultural use for
 18 purposes of this section includes but is not limited to the uses included
 19 in the definition of "agricultural use" in IC 36-7-4-616(b), such as the
 20 production of livestock or livestock products, commercial aquaculture,
 21 equine or equine products, land designated as a conservation reserve
 22 plan, pastureland, poultry or poultry products, horticultural or nursery
 23 stock, fruit, vegetables, forage, grains, timber, trees, bees and apiary
 24 products, tobacco, other agricultural crops, general farming operation
 25 purposes, native timber lands, or land that lays fallow. Agricultural use
 26 may not be determined by the size of a parcel or size of a part of the
 27 parcel. This subsection does not affect the assessment of any real
 28 property assessed under IC 6-1.1-6 (assessment of certain forest lands),
 29 IC 6-1.1-6.2 (assessment of certain windbreaks), or IC 6-1.1-6.7
 30 (assessment of filter strips).
- 31 (c) The department of local government finance shall give written
 32 notice to each county assessor of:
- 33 (1) the availability of the United States Department of
 34 Agriculture's soil survey data; and
 35 (2) the appropriate soil productivity factor for each type or
 36 classification of soil shown on the United States Department of
 37 Agriculture's soil survey map.
- 38 All assessing officials and the property tax assessment board of appeals
 39 shall use the data in determining the true tax value of agricultural land.
 40 However, notwithstanding the availability of new soil productivity
 41 factors and the department of local government finance's notice of the
 42 appropriate soil productivity factor for each type or classification of

1 soil shown on the United States Department of Agriculture's soil survey
 2 map for the March 1, 2012, assessment date, the soil productivity
 3 factors used for the March 1, 2011, assessment date shall be used for
 4 the January 1, 2016, assessment date and each assessment date
 5 thereafter.

6 (d) The department of local government finance shall by rule
 7 provide for the method for determining the true tax value of each parcel
 8 of agricultural land.

9 (e) This section does not apply to land purchased for industrial or
 10 commercial uses.

11 **(f) If an assessor changes the underlying parcel characteristics,**
 12 **including age, grade, condition, property classification, or land**
 13 **type previously assessed as agricultural land under this section, the**
 14 **assessor bears the burden of proving that the change in underlying**
 15 **characteristics is correct."**

16 Page 30, between lines 30 and 31, begin a new paragraph and insert:
 17 "SECTION 21. IC 6-1.1-8.5 IS REPEALED [EFFECTIVE
 18 JANUARY 1, 2026 (RETROACTIVE)]. (Assessment of Industrial
 19 Facilities in Lake County).

20 SECTION 22. IC 6-1.1-8.7 IS REPEALED [EFFECTIVE
 21 JANUARY 1, 2026 (RETROACTIVE)]. (Assessment of Industrial
 22 Facilities).

23 SECTION 23. IC 6-1.1-10-25, AS AMENDED BY P.L.79-2014,
 24 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 25 JANUARY 1, 2026 (RETROACTIVE)]: Sec. 25. (a) Subject to the
 26 limitations contained in subsection (b) of this section, tangible property
 27 is exempt from property taxation if it is owned by any of the following
 28 organizations:

- 29 (1) The Young Men's Christian Association.
- 30 (2) The Salvation Army, Inc.
- 31 (3) The Knights of Columbus.
- 32 (4) The Young Men's Hebrew Association.
- 33 (5) The Young Women's Christian Association.
- 34 (6) A chapter or post of Disabled American Veterans of World
 35 War I or II.
- 36 (7) A chapter or post of the Veterans of Foreign Wars.
- 37 (8) A post of the American Legion.
- 38 (9) A post of the American War Veterans.
- 39 (10) The Boy Scouts of America, one (1) or more of its
 40 incorporated local councils, or a bank or trust company in trust for
 41 the benefit of one (1) or more of its local councils.

1 (11) The Girl Scouts of the U.S.A., one or more of its
 2 incorporated local councils, or a bank or trust company in trust for
 3 the benefit of one (1) or more of its local councils.

4 **(12) The Indiana Historical Society, Inc.**

5 (b) This exemption does not apply unless the property is exclusively
 6 used, and in the case of real property actually occupied, for the
 7 purposes and objectives of the organization."

8 Page 35, between lines 9 and 10, begin a new paragraph and insert:

9 **"(d) Beginning with taxes assessed in 2026 and due and payable**
 10 **in 2027, an individual who receives a deduction under this section**
 11 **may not receive a local property tax credit under IC 6-1.1-51.3."**

12 Page 47, line 16, strike "may," and insert "**and claims the**
 13 **deduction under this section shall,"**

14 Page 55, delete lines 12 through 41.

15 Page 56, delete lines 23 through 42.

16 Page 57, delete lines 1 through 15.

17 Page 58, between lines 32 and 33, begin a new paragraph and insert:

18 "SECTION 44. IC 6-1.1-15-1.1, AS AMENDED BY P.L.9-2024,
 19 SECTION 167, IS AMENDED TO READ AS FOLLOWS
 20 [EFFECTIVE JULY 1, 2026]: Sec. 1.1. (a) A taxpayer may appeal an
 21 assessment of a taxpayer's tangible property by filing a notice in writing
 22 with the township assessor, or the county assessor if the township is not
 23 served by a township assessor. Except as provided in subsections (e)
 24 and (h), an appeal under this section may raise any claim of an error
 25 related to the following:

26 (1) The assessed value of the property.

27 (2) The assessment was against the wrong person.

28 (3) The approval denial or omission of a deduction, credit,
 29 exemption, abatement, or tax cap.

30 (4) A clerical, mathematical, or typographical mistake.

31 (5) The description of the real property.

32 (6) The legality or constitutionality of a property tax or
 33 assessment.

34 A written notice under this section must be made on a form designated
 35 by the department of local government finance. A taxpayer must file a
 36 separate petition for each parcel.

37 (b) A taxpayer may appeal an error in the assessed value of the
 38 property under subsection (a)(1) any time after the official's action, but
 39 not later than the following:

40 (1) For assessments before January 1, 2019, the earlier of:

41 (A) forty-five (45) days after the date on which the notice of
 42 assessment is mailed by the county; or

- 1 (B) forty-five (45) days after the date on which the tax
 2 statement is mailed by the county treasurer, regardless of
 3 whether the assessing official changes the taxpayer's
 4 assessment.
- 5 (2) For assessments of real property, after December 31, 2018, the
 6 earlier of:
- 7 (A) June 15 of the assessment year, if the notice of assessment
 8 is mailed by the county before May 1 of the assessment year;
 9 or
- 10 (B) June 15 of the year in which the tax statement is mailed by
 11 the county treasurer, if the notice of assessment is mailed by
 12 the county on or after May 1 of the assessment year.
- 13 (3) For assessments of personal property, forty-five (45) days after
 14 the date on which the county mails the notice under
 15 IC 6-1.1-3-20.
- 16 A taxpayer may appeal an error in the assessment under subsection
 17 (a)(2), (a)(3), (a)(4), (a)(5), or (a)(6) not later than three (3) years after
 18 the taxes were first due.
- 19 (c) Except as provided in subsection (d), an appeal under this
 20 section applies only to the tax year corresponding to the tax statement
 21 or other notice of action.
- 22 (d) An appeal under this section applies to a prior tax year if a
 23 county official took action regarding a prior tax year, and such action
 24 is reflected for the first time in the tax statement. A taxpayer who has
 25 timely filed a written notice of appeal under this section may be
 26 required to file a petition for each tax year, and each petition filed later
 27 must be considered timely.
- 28 (e) A taxpayer may not appeal under this section any claim of error
 29 related to the following:
- 30 (1) The denial of a deduction, exemption, abatement, or credit if
 31 the authority to approve or deny is not vested in the county board,
 32 county auditor, county assessor, or township assessor.
- 33 (2) The calculation of interest and penalties.
- 34 (3) A matter under subsection (a) if a separate appeal or review
 35 process is statutorily prescribed.
- 36 However, a claim may be raised under this section regarding the
 37 omission or application of a deduction approved by an authority other
 38 than the county board, county auditor, county assessor, or township
 39 assessor.
- 40 (f) The filing of a written notice under this section constitutes a
 41 request by the taxpayer for a preliminary informal meeting with the

1 township assessor, or the county assessor if the township is not served
2 by a township assessor.

3 (g) A county or township official who receives a written notice
4 under this section shall forward the notice to:

5 (1) the county board; and

6 (2) the county auditor, if the taxpayer raises a claim regarding a
7 matter that is in the discretion of the county auditor.

8 (h) A taxpayer may not raise any claim in an appeal under this
9 section related to the legality or constitutionality of:

10 (1) a user fee (as defined in IC 33-23-1-10.5);

11 (2) any other charge, fee, or rate imposed by a political
12 subdivision under any other law; or

13 (3) any tax imposed by a political subdivision other than a
14 property tax.

15 (i) This subsection applies only to an appeal based on a claim of
16 error in the determination of property that is or is not eligible for a
17 standard homestead deduction under IC 6-1.1-12-37 and only for an
18 assessment date occurring before January 1, 2024. A taxpayer may
19 appeal an error in the assessment of property as described in this
20 subsection any time after the official's action, but not later than one (1)
21 year after the date on which the property that is the subject of the
22 appeal was assessed.

23 **(j) In an appeal of the assessed value of a property:**

24 **(1) the county or township assessor in conjunction with the**
25 **preliminary informal meeting; or**

26 **(2) the county board in conjunction with an appeal hearing by**
27 **the county board;**

28 **may request a taxpayer to provide income data necessary to**
29 **determine the assessed value under the income capitalization**
30 **approach. If requested, a taxpayer shall provide income data**
31 **within sixty (60) days of the request."**

32 Page 66, between lines 7 and 8, begin a new paragraph and insert:
33 "SECTION 46. IC 6-1.1-18.5-3, AS AMENDED BY P.L.68-2025,
34 SECTION 60, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
35 JANUARY 1, 2029]: Sec. 3. (a) A civil taxing unit may not impose an
36 ad valorem property tax levy for an ensuing calendar year that exceeds
37 the amount determined in the last STEP of the following STEPS:

38 STEP ONE: Determine the civil taxing unit's maximum
39 permissible ad valorem property tax levy for the preceding
40 calendar year.

- 1 STEP TWO: Multiply the amount determined in STEP ONE by
 2 the amount determined in the last STEP of section 2(b) of this
 3 chapter.
- 4 STEP THREE: Determine the lesser of one and fifteen hundredths
 5 (1.15) or the quotient (rounded to the nearest ten-thousandth
 6 (0.0001)), of the assessed value of all taxable property subject to
 7 the civil taxing unit's ad valorem property tax levy for the ensuing
 8 calendar year, divided by the assessed value of all taxable
 9 property that is subject to the civil taxing unit's ad valorem
 10 property tax levy for the ensuing calendar year and that is
 11 contained within the geographic area that was subject to the civil
 12 taxing unit's ad valorem property tax levy in the preceding
 13 calendar year.
- 14 STEP FOUR: Determine the greater of the amount determined in
 15 STEP THREE or one (1).
- 16 STEP FIVE: Multiply the amount determined in STEP TWO by
 17 the amount determined in STEP FOUR.
- 18 STEP SIX: Add the amount determined under STEP TWO to the
 19 amount of an excessive levy appeal granted under section 13 of
 20 this chapter for the ensuing calendar year.
- 21 STEP SEVEN: Determine the greater of STEP FIVE or STEP
 22 SIX.
- 23 (b) In the case of a county that was covered by IC 6-3.6-11-1 (before
 24 its repeal), the maximum permissible property tax levy for the civil
 25 taxing unit under STEP ONE of subsection (a) shall be increased by
 26 **the amount determined under subsection (c)** to the extent ~~and in the~~
 27 ~~amount that revenue from~~ a levy freeze was applied to adjust the civil
 28 taxing unit's maximum permissible property tax levy in the tax year
 29 immediately preceding the repeal of IC 6-3.6-11-1. The increase shall
 30 apply to each tax year after the repeal.
- 31 (c) Notwithstanding any other provision of law, if a county has a
 32 stabilization fund, the county may use **a combination of money in the**
 33 **stabilization from that fund** for operations of the county ~~in lieu of and~~
 34 **a maximum** ~~increases~~ **increase** pursuant to this subsection (b). A
 35 county to which this subsection applies shall adopt a plan to phase in
 36 a multi-year gradual spend down of money in its stabilization fund or
 37 other available funds over a specified number of years that allows for
 38 the gradual increase of the county's levy in combination with money
 39 from its stabilization fund."
- 40 Page 68, between lines 13 and 14, begin a new paragraph and insert:
 41 "SECTION 11. IC 6-1.1-20-5, AS AMENDED BY P.L.146-2008,
 42 SECTION 195, IS AMENDED TO READ AS FOLLOWS

1 [EFFECTIVE JULY 1, 2026]: Sec. 5. (a) When the proper officers of
 2 a political subdivision decide to issue bonds or enter into leases in a
 3 total amount which exceeds five thousand dollars (\$5,000), they shall
 4 give notice of the decision by:

- 5 (1) posting; and
- 6 (2) publication once each week for two (2) weeks.

7 The notice required by this section shall be posted in three (3) public
 8 places in the political subdivision and published in accordance with
 9 ~~IC 5-3-1-4~~. **IC 5-3-1-1.5**. The decision to issue bonds may be a
 10 preliminary decision.

11 (b) This subsection does not apply to bonds or lease rental
 12 agreements for which a political subdivision:

- 13 (1) after June 30, 2008, makes:
 - 14 (A) a preliminary determination as described in section 3.1 or
 - 15 3.5 of this chapter; or
 - 16 (B) a decision as described in subsection (a); or
- 17 (2) in the case of bonds or lease rental agreements not subject to
 18 section 3.1 or 3.5 of this chapter and not subject to subsection (a),
 19 adopts a resolution or ordinance authorizing the bonds or lease
 20 rental agreement after June 30, 2008.

21 Ten (10) or more taxpayers who will be affected by the proposed
 22 issuance of the bonds and who wish to object to the issuance on the
 23 grounds that it is unnecessary or excessive may file a petition in the
 24 office of the auditor of the county in which the political subdivision is
 25 located. The petition must be filed within fifteen (15) days after the
 26 notice required by subsection (a) is given, and it must contain the
 27 objections of the taxpayers and facts which show that the proposed
 28 issue is unnecessary or excessive. When taxpayers file a petition in the
 29 manner prescribed in this subsection, the county auditor shall
 30 immediately forward a certified copy of the petition and any other
 31 relevant information to the department of local government finance."

32 Page 69, between lines 1 and 2, begin a new paragraph and insert:

33 "SECTION 54. IC 6-1.1-20.3-6.5, AS AMENDED BY
 34 P.L.241-2017, SECTION 7, IS AMENDED TO READ AS FOLLOWS
 35 [EFFECTIVE UPON PASSAGE]: Sec. 6.5. (a) After the board receives
 36 a petition concerning a political subdivision under section 6(a), 6(b)(2),
 37 or 6(c) of this chapter, the board may designate the political
 38 subdivision as a distressed political subdivision if at least one (1) of the
 39 following conditions applies to the political subdivision:

- 40 (1) The political subdivision has defaulted in payment of principal
 41 or interest on any of its bonds or notes.

- 1 (2) The political subdivision has failed to make required
2 payments to payroll employees for thirty (30) days or two (2)
3 consecutive payrolls.
- 4 (3) The political subdivision has failed to make required
5 payments to judgment creditors for sixty (60) days beyond the
6 date of the recording of the judgment.
- 7 (4) The political subdivision, for at least thirty (30) days beyond
8 the due date, has failed to do any of the following:
- 9 (A) Forward taxes withheld on the incomes of employees.
- 10 (B) Transfer employer or employee contributions due under
11 the Federal Insurance Contributions Act (FICA).
- 12 (C) Deposit the political subdivision's minimum obligation
13 payment to a pension fund.
- 14 (5) The political subdivision has accumulated a deficit equal to
15 eight percent (8%) or more of the political subdivision's revenues.
16 For purposes of this subdivision, "deficit" means a negative fund
17 balance calculated as a percentage of revenues at the end of a
18 budget year for any governmental or proprietary fund. The
19 calculation must be presented on an accrual basis according to
20 generally accepted accounting principles.
- 21 (6) The political subdivision has sought to negotiate a resolution
22 or an adjustment of claims that in the aggregate:
- 23 (A) exceed thirty percent (30%) of the political subdivision's
24 anticipated annual revenues; and
- 25 (B) are ninety (90) days or more past due.
- 26 (7) The political subdivision has carried over interfund loans for
27 the benefit of the same fund at the end of two (2) successive
28 years.
- 29 (8) The political subdivision has been severely affected, as
30 determined by the board, as a result of granting the property tax
31 credits under IC 6-1.1-20.6.
- 32 (9) In addition to the conditions listed in subdivisions (1) through
33 (8), and in the case of a school corporation, the board may also
34 designate a school corporation as a distressed political
35 subdivision if at least one (1) of the following conditions applies:
- 36 (A) The school corporation has:
- 37 (i) issued refunding bonds under IC 5-1-5-2.5 or
38 **IC 5-1-5-2.6**; or
- 39 (ii) adopted a resolution under IC 5-1-5-2.5 or **IC 5-1-5-2.6**;
40 making the determinations and including the information
41 specified in IC 5-1-5-2.5(g) and **IC 5-1-5-2.6(d) and**
42 **IC 5-1-5-2.6(e).**

- 1 (B) The ratio that the amount of the school corporation's debt
 2 (as determined in December 2010) bears to the school
 3 corporation's 2011 ADM ranks in the highest ten (10) among
 4 all school corporations.
- 5 (C) The ratio that the amount of the school corporation's debt
 6 (as determined in December 2010) bears to the school
 7 corporation's total assessed valuation for calendar year 2011
 8 ranks in the highest ten (10) among all school corporations.
- 9 (D) The amount of homestead assessed valuation in the school
 10 corporation for calendar year 2011 was at least sixty percent
 11 (60%) of the total amount of assessed valuation in the school
 12 corporation for calendar year 2011.

13 The board may consider whether a political subdivision has fully
 14 exercised all the local options available to the political subdivision,
 15 such as a local option income tax or a local option income tax rate
 16 increase or, in the case of a school corporation, an operating
 17 referendum.

18 (b) If the board designates a political subdivision as distressed under
 19 subsection (a), the board shall review the designation annually to
 20 determine if the distressed political subdivision meets at least one (1)
 21 of the conditions listed in subsection (a).

22 (c) If the board designates a political subdivision as a distressed
 23 political subdivision under subsection (a), the board shall immediately
 24 notify:

- 25 (1) the treasurer of state;
 26 (2) the county auditor and county treasurer of each county in
 27 which the distressed political subdivision is wholly or partially
 28 located; and
 29 (3) in the case of a school corporation, the Indiana education
 30 employment relations board established by IC 20-29-3-1;

31 that the board has designated the political subdivision as a distressed
 32 political subdivision."

33 Page 74, delete lines 26 through 42, begin a new paragraph and
 34 insert:

35 "SECTION 12. IC 6-1.1-23.5-10, AS AMENDED BY
 36 P.L.146-2024, SECTION 5, IS AMENDED TO READ AS FOLLOWS
 37 [EFFECTIVE JULY 1, 2026]: Sec. 10. (a) After preparing the notice
 38 described under section 9 of this chapter, the county treasurer shall do
 39 the following:

- 40 (1) Post a copy of the notice at a public place of posting in the
 41 county courthouse or in another public county building at least

1 thirty (30) days before the earliest date on which the application
2 for judgment may be made.

3 (2) Publish the notice once in accordance with ~~IC 5-3-1-4~~
4 **IC 5-3-1-1.5** at least thirty (30) days before the earliest date on
5 which the application for judgment may be made. The expenses
6 of this publication shall be paid out of the county general fund
7 without prior appropriation.

8 (3) Publish a notice twice in accordance with IC 5-3-1-2(m) or
9 ~~IC 5-3-1-4~~ **IC 5-3-1-1.5** at the following times stating that the
10 complete listing of mobile homes eligible for sale at auction under
11 this chapter is available on the website of the county government
12 or the county government's contractor:

13 (A) The first time at least seven (7) days after the publication
14 of the notice required under subdivision (2).

15 (B) The second time at least seven (7) days after the
16 publication of the notice required under clause (A).

17 (4) At least thirty (30) days before the earliest date on which the
18 application for judgment may be made, mail a copy of the notice
19 described under section 9 of this chapter by certified mail, return
20 receipt requested, to any party having a substantial property
21 interest of record.

22 (b) The notices mailed under this section are considered sufficient
23 notice of the intended application for judgment and of the sale of
24 mobile homes under the order of the court.

25 (c) For mobile homes that are not sold when initially offered for sale
26 under this chapter, the county treasurer may omit the descriptions of
27 the mobile homes specified in section 9(b)(1) and 9(b)(3) of this
28 chapter for those mobile homes when they are for sale at a subsequent
29 auction if:

30 (1) the county treasurer includes in the notice a statement that
31 descriptions of those mobile homes are available on the website
32 of the county government or the county government's contractor
33 and the information may be obtained in an alternative form from
34 the county treasurer upon request; and

35 (2) the descriptions of those mobile homes eligible for sale a
36 second or subsequent time are made available on the website of
37 the county government or the county government's contractor and
38 may be obtained from the county treasurer in an alternative form
39 upon request in accordance with section 11 of this chapter.

40 SECTION 13. IC 6-1.1-24-3, AS AMENDED BY P.L.125-2025,
41 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
42 JULY 1, 2026]: Sec. 3. (a) This section does not apply to vacant or

1 abandoned real property that is on the list prepared by the county
2 auditor under section 1.5 of this chapter.

3 (b) When real property is eligible for sale under this chapter, the
4 county auditor shall post a copy of the notice required by section 2 of
5 this chapter at a public place of posting in the county courthouse or in
6 another public county building at least twenty-one (21) days before the
7 earliest date of application for judgment. In addition, the county auditor
8 shall, in accordance with ~~IC 5-3-1-4~~, **IC 5-3-1-1.5**, publish the notice
9 required in section 2 of this chapter once each week for three (3)
10 consecutive weeks before the earliest date on which the application for
11 judgment may be made. The expenses of this publication shall be paid
12 out of the county general fund without prior appropriation.

13 (c) At least twenty-one (21) days before the application for
14 judgment is made, the county auditor shall mail a copy of the notice
15 required by section 2 of this chapter by certified mail, return receipt
16 requested, to any:

- 17 (1) mortgagee;
- 18 (2) purchaser under an installment land contract recorded in the
- 19 office of the county recorder; or
- 20 (3) person who claims a substantial property interest of public
- 21 record;

22 who annually requests, by certified mail, a copy of the notice.

23 (d) The notices mailed under this section are considered sufficient
24 notice of the intended application for judgment and of the sale of real
25 property under the order of the court.

26 (e) For properties not sold at their initial tax sale, the county auditor
27 may omit the descriptions of the tracts or items of real property
28 specified in section 2(b)(1) and 2(b)(5) of this chapter for those
29 properties when they come up for sale at subsequent tax sales if:

- 30 (1) the county auditor includes in the notice a statement that
- 31 descriptions of those tracts or items of real property are available
- 32 on the website of the county government or the county
- 33 government's contractor and the information may be obtained in
- 34 an alternative form from the county auditor upon request; and
- 35 (2) the descriptions of those tracts or items of real property
- 36 eligible for sale a second or subsequent time are made available
- 37 on the website of the county government or the county
- 38 government's contractor and may be obtained from the county
- 39 auditor in an alternative form upon request in accordance with
- 40 section 3.4 of this chapter.

41 (f) If taxes assessed on a mineral interest (as defined in
42 IC 32-23-10-1) remain unpaid and the mineral interest is eligible for

1 sale under this chapter, in addition to the notice requirements described
 2 in subsections (b) and (c), the county auditor shall do the following at
 3 least twenty-one (21) days before the date of application for judgment:

4 (1) Post a copy of the notice required in section 2 of this chapter
 5 on the county's website.

6 (2) Provide a copy of the notice required in section 2 of this
 7 chapter to the department of natural resources.

8 SECTION 14. IC 6-1.1-24-6.1, AS AMENDED BY THE
 9 TECHNICAL CORRECTIONS BILL OF THE 2026 GENERAL
 10 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 11 JULY 1, 2026]: Sec. 6.1. (a) The county executive may do the
 12 following:

13 (1) By resolution, identify properties concerning which the county
 14 executive desires to offer to the public the certificates of sale
 15 acquired by the county executive under section 6 of this chapter.

16 (2) Except as otherwise provided in subsection (c), in conformity
 17 with ~~IC 5-3-1-4~~, **IC 5-3-1-1.5**, publish:

18 (A) notice of the date, time, and place for a public sale; and

19 (B) a listing of parcels on which certificates will be offered by
 20 parcel number and minimum bid amount;

21 once each week for three (3) consecutive weeks, with the final
 22 advertisement being not less than thirty (30) days before the sale
 23 date. The expenses of the publication shall be paid out of the
 24 county general fund.

25 (3) Sell each certificate of sale covered by the resolution for a
 26 price that:

27 (A) is less than the minimum sale price prescribed by section
 28 5 of this chapter; and

29 (B) includes any costs to the county directly attributable to the
 30 sale of the certificate of sale.

31 (b) Except as otherwise provided in subsection (c), notice of the list
 32 of properties prepared under subsection (a) and the date, time, and
 33 place for the public sale of the certificates of sale shall be published in
 34 accordance with IC 5-3-1. The notice must:

35 (1) include a description of the property by parcel number and
 36 common address;

37 (2) specify that the county executive will accept bids for the
 38 certificates of sale for the price referred to in subsection (a)(3);

39 (3) specify the minimum bid for each parcel;

40 (4) include a statement that a person redeeming each tract or item
 41 of real property after the sale of the certificate must pay:

- 1 (A) the amount of the minimum bid under section 5 of this
2 chapter for which the tract or item of real property was last
3 offered for sale;
- 4 (B) ten percent (10%) of the amount for which the certificate
5 is sold;
- 6 (C) the attorney's fees and costs of giving notice under
7 IC 6-1.1-25-4.5;
- 8 (D) the costs of a title search or of examining and updating the
9 abstract of title for the tract or item of real property;
- 10 (E) all taxes and special assessments on the tract or item of
11 real property paid by the purchaser after the sale of the
12 certificate plus interest at the rate of ten percent (10%) per
13 annum on the amount of taxes and special assessments paid by
14 the purchaser on the redeemed property;
- 15 (F) all costs of sale, advertising costs, and other expenses of
16 the county directly attributable to the sale of certificates of
17 sale; and
- 18 (G) all taxes or special assessments, or both, paid by the
19 county treasurer under section 7(b) of this chapter; and
- 20 (5) include a statement that, if the certificate is sold for an amount
21 more than the minimum bid under section 5 of this chapter for
22 which the tract or item of real property was last offered for sale
23 and the property is not redeemed, the owner of record of the tract
24 or item of real property who is divested of ownership at the time
25 the tax deed is issued may have a right to the tax sale surplus.
- 26 (c) For properties identified under subsection (a) for which the
27 certificates of sale are not sold when initially offered for sale under this
28 section, the county executive may omit from the notice the descriptions
29 of the tracts or items of real property under subsection (b)(1) and the
30 associated minimum bids under subsection (b)(3) if:
- 31 (1) the county executive includes in the notice a statement that
32 descriptions of those tracts or items of real property are available
33 on the ~~Internet web site~~ **website** of the county government or the
34 county government's contractor and the information may be
35 obtained in an alternative form from the county executive upon
36 request; and
- 37 (2) the descriptions of those tracts or items of real property for
38 which a certificate of sale is eligible for sale under this section are
39 made available on the ~~Internet web site~~ **website** of the county
40 government or the county government's contractor and may be
41 obtained from the county executive in an alternative form upon
42 request in accordance with section 3.4 of this chapter.

1 SECTION 15. IC 6-1.1-25-4.5, AS AMENDED BY P.L.236-2015,
2 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2026]: Sec. 4.5. (a) Except as provided in subsection (d), a
4 purchaser or the purchaser's assignee is entitled to a tax deed to the
5 property that was sold only if:

6 (1) the redemption period specified in section 4(a)(1) of this
7 chapter has expired;

8 (2) the property has not been redeemed within the period of
9 redemption specified in section 4(a) of this chapter; and

10 (3) not later than six (6) months after the date of the sale:

11 (A) the purchaser or the purchaser's assignee; or

12 (B) in a county where the county auditor and county treasurer
13 have an agreement under section 4.7 of this chapter, the
14 county auditor;

15 gives notice of the sale to the owner of record at the time of the
16 sale and any person with a substantial property interest of public
17 record in the tract or item of real property.

18 (b) A county executive is entitled to a tax deed to property on which
19 the county executive acquires a lien under IC 6-1.1-24-6 and for which
20 the certificate of sale is not sold under IC 6-1.1-24-6.1 only if:

21 (1) the redemption period specified in section 4(b) of this chapter
22 has expired;

23 (2) the property has not been redeemed within the period of
24 redemption specified in section 4(b) of this chapter; and

25 (3) not later than ninety (90) days after the date the county
26 executive acquires the lien under IC 6-1.1-24-6, the county
27 auditor gives notice of the sale to:

28 (A) the owner of record at the time the lien was acquired; and

29 (B) any person with a substantial property interest of public
30 record in the tract or item of real property.

31 (c) A purchaser of a certificate of sale under IC 6-1.1-24-6.1 is
32 entitled to a tax deed to the property for which the certificate was sold
33 only if:

34 (1) the redemption period specified in section 4(c) of this chapter
35 has expired;

36 (2) the property has not been redeemed within the period of
37 redemption specified in section 4(c) of this chapter; and

38 (3) not later than ninety (90) days after the date of sale of the
39 certificate of sale under IC 6-1.1-24, the purchaser gives notice of
40 the sale to:

41 (A) the owner of record at the time of the sale; and

1 (B) any person with a substantial property interest of public
2 record in the tract or item of real property.

3 (d) The person required to give the notice under subsection (a), (b),
4 or (c) shall give the notice by sending a copy of the notice by certified
5 mail, return receipt requested, to:

6 (1) the owner of record at the time of the:

7 (A) sale of the property;

8 (B) acquisition of the lien on the property under IC 6-1.1-24-6;

9 or

10 (C) sale of the certificate of sale on the property under
11 IC 6-1.1-24;

12 at the last address of the owner for the property, as indicated in
13 the records of the county auditor; and

14 (2) any person with a substantial property interest of public record
15 at the address for the person included in the public record that
16 indicates the interest.

17 However, if the address of the person with a substantial property
18 interest of public record is not indicated in the public record that
19 created the interest and cannot be located by ordinary means by the
20 person required to give the notice under subsection (a), (b), or (c), the
21 person may give notice by publication in accordance with ~~IC 5-3-1-4~~
22 **IC 5-3-1-1.5** once each week for three (3) consecutive weeks.

23 (e) The notice that this section requires shall contain at least the
24 following:

25 (1) A statement that a petition for a tax deed will be filed on or
26 after a specified date.

27 (2) The date on or after which the petitioner intends to petition for
28 a tax deed to be issued.

29 (3) A description of the tract or item of real property shown on the
30 certificate of sale.

31 (4) The date the tract or item of real property was sold at a tax
32 sale.

33 (5) The name of the:

34 (A) purchaser or purchaser's assignee;

35 (B) county executive that acquired the lien on the property
36 under IC 6-1.1-24-6; or

37 (C) person that purchased the certificate of sale on the
38 property under IC 6-1.1-24.

39 (6) A statement that any person may redeem the tract or item of
40 real property.

41 (7) The components of the amount required to redeem the tract or
42 item of real property.

- 1 (8) A statement that an entity identified in subdivision (5) is
2 entitled to reimbursement for additional taxes or special
3 assessments on the tract or item of real property that were paid by
4 the entity subsequent to the tax sale, lien acquisition, or purchase
5 of the certificate of sale, and before redemption, plus interest.
- 6 (9) A statement that the tract or item of real property has not been
7 redeemed.
- 8 (10) A statement that an entity identified in subdivision (5) is
9 entitled to receive a deed for the tract or item of real property if it
10 is not redeemed before the expiration of the period of redemption
11 specified in section 4 of this chapter.
- 12 (11) A statement that an entity identified in subdivision (5) is
13 entitled to reimbursement for costs described in section 2(e) of
14 this chapter.
- 15 (12) The date of expiration of the period of redemption specified
16 in section 4 of this chapter.
- 17 (13) A statement that if the property is not redeemed, the owner
18 of record at the time the tax deed is issued may have a right to the
19 tax sale surplus, if any.
- 20 (14) The street address, if any, or a common description of the
21 tract or item of real property.
- 22 (15) The key number or parcel number of the tract or item of real
23 property.
- 24 (f) The notice under this section must include not more than one (1)
25 tract or item of real property listed and sold in one (1) description.
26 However, when more than one (1) tract or item of real property is
27 owned by one (1) person, all of the tracts or items of real property that
28 are owned by that person may be included in one (1) notice.
- 29 (g) A single notice under this section may be used to notify joint
30 owners of record at the last address of the joint owners for the property
31 sold, as indicated in the records of the county auditor.
- 32 (h) The notice required by this section is considered sufficient if the
33 notice is mailed to the address required under subsection (d).
- 34 (i) The notice under this section and the notice under section 4.6 of
35 this chapter are not required for persons in possession not shown in the
36 public records.
- 37 (j) If the purchaser fails to:
38 (1) comply with subsection (c)(3); or
39 (2) petition for the issuance of a tax deed within the time
40 permitted under section 4.6(a) of this chapter;
41 the certificate of sale reverts to the county executive and may be
42 retained by the county executive or sold under IC 6-1.1-24-6.1."

1 Delete pages 75 through 78.

2 Page 79, delete lines 1 through 10, begin a new paragraph and
3 insert:

4 "SECTION 63. IC 6-1.1-28-0.7, AS AMENDED BY THE
5 TECHNICAL CORRECTIONS BILL OF THE 2025 GENERAL
6 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
7 JULY 1, 2026]: Sec. 0.7. The county assessor of the county responsible
8 for administration of a multiple county property tax assessment board
9 of appeals under section 0.5 of this chapter shall give notice of the
10 time, date, place, and purpose of each annual session of the multiple
11 county property tax assessment board of appeals. The county assessor
12 shall give the notice two (2) weeks before the first meeting of the
13 multiple county property tax assessment board of appeals by:

14 (1) publication of the notice within the geographic area over
15 which the multiple county property tax assessment board of
16 appeals has jurisdiction in the same manner as political
17 subdivisions subject to ~~IC 5-3-1-4(e)~~ **IC 5-3-1-1.5** are required to
18 publish notice; and

19 (2) posting of the notice on the county assessor's ~~Internet web site.~~
20 **website.**

21 SECTION 63. IC 6-1.1-36-17, AS AMENDED BY P.L.68-2025,
22 SECTION 80, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
23 JULY 1, 2026]: Sec. 17. a) As used in this section, "nonreverting fund"
24 refers to a nonreverting fund established under subsection (d).

25 (b) If a county auditor makes a determination that property was not
26 eligible for a standard deduction under IC 6-1.1-12-37 in a particular
27 year within three (3) years after the date on which taxes for the
28 particular year are first due, the county auditor ~~may~~ **shall** issue a notice
29 of taxes, interest, and penalties due to the owner that improperly
30 received the standard deduction and include a statement that the
31 payment is to be made payable to the county auditor. **In addition to all
32 other penalties, the taxpayer is liable for and the auditor shall
33 include in the notice a ten percent (10%) fine as a penalty for
34 claiming the homestead deduction falsely, which shall be calculated
35 as ten percent (10%) of the taxpayer's total tax bill as if the
36 homestead deduction had not been applied.** The additional taxes and
37 civil penalties that result from the removal of the deduction, if any, are
38 imposed for property taxes first due and payable for an assessment date
39 occurring before the earlier of the date of the notation made under
40 subsection (c)(2)(A) or the date a notice of an ineligible homestead lien
41 is recorded under subsection (e)(2) in the office of the county recorder.
42 The notice must require full payment of the amount owed within:

- 1 (1) one (1) year with no penalties and interest, if:
 2 (A) the taxpayer did not comply with the requirement to return
 3 the homestead verification form under IC 6-1.1-22-8.1(b)(9)
 4 (expired January 1, 2015); and
 5 (B) the county auditor allowed the taxpayer to receive the
 6 standard deduction in error; or
 7 (2) thirty (30) days, if subdivision (1) does not apply.
- 8 With respect to property subject to a determination made under this
 9 subsection that is owned by a bona fide purchaser without knowledge
 10 of the determination, no lien attaches for any additional taxes and civil
 11 penalties that result from the removal of the deduction.
- 12 (c) If a county auditor issues a notice of taxes, interest, and penalties
 13 due to an owner under subsection (b), the county auditor shall:
 14 (1) notify the county treasurer of the determination; and
 15 (2) do one (1) or more of the following:
 16 (A) Make a notation on the tax duplicate that the property is
 17 ineligible for the standard deduction and indicate the date the
 18 notation is made.
 19 (B) Record a notice of an ineligible homestead lien under
 20 subsection (e)(2).
- 21 (d) Each county auditor shall establish a nonreverting fund. Upon
 22 collection of the adjustment in tax due (and any interest and penalties
 23 on that amount) after the termination of a deduction or credit as
 24 specified in subsection (b), the county treasurer shall deposit that
 25 amount:
 26 (1) in the nonreverting fund, if the county contains a consolidated
 27 city; or
 28 (2) if the county does not contain a consolidated city:
 29 (A) in the nonreverting fund, to the extent that the amount
 30 collected, after deducting the direct cost of any contract,
 31 including contract related expenses, under which the
 32 contractor is required to identify homestead deduction
 33 eligibility, does not cause the total amount deposited in the
 34 nonreverting fund under this subsection for the year during
 35 which the amount is collected to exceed one hundred thousand
 36 dollars (\$100,000); or
 37 (B) in the county general fund, to the extent that the amount
 38 collected exceeds the amount that may be deposited in the
 39 nonreverting fund under clause (A).
- 40 (e) Any part of the amount due under subsection (b) that is not
 41 collected by the due date is subject to collection under one (1) or more
 42 of the following:

- 1 (1) After being placed on the tax duplicate for the affected
 2 property and collected in the same manner as other property taxes.
 3 (2) Through a notice of an ineligible homestead lien recorded in
 4 the county recorder's office without charge.

5 The adjustment in tax due (and any interest and penalties on that
 6 amount) after the termination of a deduction or credit as specified in
 7 subsection (b) shall be deposited as specified in subsection (d) only in
 8 the first year in which that amount is collected. Upon the collection of
 9 the amount due under subsection (b) or the release of a lien recorded
 10 under subdivision (2), the county auditor shall submit the appropriate
 11 documentation to the county recorder, who shall amend the information
 12 recorded under subdivision (2) without charge to indicate that the lien
 13 has been released or the amount has been paid in full.

14 (f) The amount to be deposited in the nonreverting fund or the
 15 county general fund under subsection (d) includes adjustments in the
 16 tax due as a result of the termination of deductions or credits available
 17 only for property that satisfies the eligibility for a standard deduction
 18 under IC 6-1.1-12-37, including the following:

- 19 (1) Supplemental deductions under IC 6-1.1-12-37.5.
 20 (2) Homestead credits under IC 6-1.1-20.4, IC 6-3.6-5 (before its
 21 expiration), IC 6-3.6-11-3 (before its expiration), or any other law.
 22 (3) Credit for excessive property taxes under IC 6-1.1-20.6-7.5 or
 23 IC 6-1.1-20.6-8.5.

24 Any amount paid that exceeds the amount required to be deposited
 25 under subsection (d)(1) or (d)(2) shall be distributed as property taxes.

26 (g) Money deposited under subsection (d)(1) or (d)(2) shall be
 27 treated as miscellaneous revenue. Distributions shall be made from the
 28 nonreverting fund established under this section upon appropriation by
 29 the county fiscal body and shall be made only for the following
 30 purposes:

- 31 (1) Fees and other costs incurred by the county auditor to discover
 32 property that is eligible for a standard deduction under
 33 IC 6-1.1-12-37.
 34 (2) Other expenses of the office of the county auditor.

35 The amount of deposits in a reverting fund, the balance of a
 36 nonreverting fund, and expenditures from a reverting fund may not be
 37 considered in establishing the budget of the office of the county auditor
 38 or in setting property tax levies that will be used in any part to fund the
 39 office of the county auditor."

40 Page 83, between lines 8 and 9, begin a new paragraph and insert:
 41 "SECTION 66. IC 6-1.1-51.3-0.6 IS ADDED TO THE INDIANA
 42 CODE AS A **NEW** SECTION TO READ AS FOLLOWS

1 [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: **Sec. 0.6. (a) If**
 2 **the amount of any credit claimed under this chapter for a taxpayer**
 3 **in a taxable year exceeds the taxpayers property tax liability for**
 4 **that taxable year, the taxpayer may not carry the excess over to the**
 5 **following taxable year.**

6 **(b) A taxpayer is not entitled to any carryback or refund of any**
 7 **unused credit."**

8 Page 87, between lines 2 and 3, begin a new paragraph and insert:

9 **"(g) This subsection applies only for taxes assessed in 2026 and**
 10 **due and payable in 2027. For all taxpayers that received a**
 11 **deduction under IC 6-1.1-12-14 before the enactment of HEA**
 12 **1210-2026, notwithstanding any other provision, the county**
 13 **auditor shall not apply the deduction under IC 6-1.1-12-14 and**
 14 **shall instead apply the local property tax credit under this**
 15 **section."**

16 Page 89, between lines 17 and 18, begin a new paragraph and insert:

17 **"SECTION 71. IC 6-2.5-15-15.5 IS ADDED TO THE INDIANA**
 18 **CODE AS A NEW SECTION TO READ AS FOLLOWS**
 19 **[EFFECTIVE JULY 1, 2026]: Sec. 15.5. (a) This section applies to a**
 20 **qualified data center user that:**

21 **(1) uses or will use qualified data center equipment in**
 22 **connection with a qualified data center for which a permit**
 23 **that:**

24 **(A) authorizes the development, construction, or operation**
 25 **of the qualified data center in a local unit; and**

26 **(B) is issued after June 30, 2026, by the local authority with**
 27 **jurisdiction over the local unit; and**

28 **(2) is issued a specific transaction award certificate under this**
 29 **chapter with respect to the qualified data center after June 30,**
 30 **2026.**

31 **(b) In order to use the specific transaction award certificate**
 32 **issued under this chapter, the qualified data center user described**
 33 **in subsection (a) shall submit to the county treasurer or city fiscal**
 34 **officer, whichever enters into the agreement with the data center,**
 35 **copies of the electricity bill or invoices on a calendar quarterly**
 36 **basis along with an amount equal to at least one percent (1%) of**
 37 **both:**

38 **(1) the sales price on each purchase of qualified data center**
 39 **equipment that is made; and**

40 **(2) the data center's total amount of electricity billed;**
 41 **each calendar quarter continuing through the duration of the**
 42 **specific transaction award certificate.**

1 **(c) The county or city shall determine:**

2 **(1) how the contributions required under subsection (b) will**
 3 **be allocated; and**

4 **(2) for what purposes the contributions required under**
 5 **subsection (b) will be used.**

6 SECTION 72. IC 6-3.1-34-18, AS AMENDED BY P.L.201-2023,
 7 SECTION 102, IS AMENDED TO READ AS FOLLOWS
 8 [EFFECTIVE UPON PASSAGE]: Sec. 18. (a) Except as provided in
 9 subsection (b), if the corporation awards a tax credit to a taxpayer
 10 under this chapter that exceeds twenty million dollars (\$20,000,000),
 11 the corporation shall include in an agreement entered into under section
 12 17 of this chapter a provision that requires the taxpayer to repay to the
 13 corporation the portion of the credit that exceeds twenty million dollars
 14 (\$20,000,000) with interest. Notwithstanding the date on which a tax
 15 credit is awarded under this chapter, any repayment of any part of a
 16 credit awarded under this chapter shall be deposited in the state general
 17 fund.

18 (b) Notwithstanding subsection (a), the corporation may exclude
 19 from its agreement entered into under section 17 of this chapter a
 20 repayment provision for any portion of the credit if the award is for a
 21 qualified redevelopment site subject to a proposal that will result in a
 22 qualified investment of at least one hundred million dollars
 23 (\$100,000,000).

24 (c) If the corporation enters into an agreement with a taxpayer under
 25 section 17 of this chapter that includes a repayment provision under
 26 subsection (a), the corporation shall include in the repayment provision
 27 a provision establishing the interest rate that will be applied. The
 28 interest rate shall be determined by the board and approved by the
 29 budget agency.

30 (d) This subsection applies to an active multi-phased project
 31 occurring on a defined footprint for which the taxpayer has received
 32 approval for at least the first phase of the active multi-phased project
 33 from the corporation's board before July 1, 2018, for a tax credit under
 34 IC 6-3.1-11 (industrial recovery tax credit) before its expiration. The
 35 following apply to a project described in this subsection:

36 (1) Only qualified investments that are made after June 30, 2021,
 37 are eligible for a credit award under this chapter.

38 (2) The annual amount of credits awarded under this chapter for
 39 the project may not exceed five million dollars (\$5,000,000).

40 (3) The corporation may not include a repayment provision as part
 41 of an agreement entered into under section 17 of this chapter for
 42 the credits awarded for the project.

1 (e) The part of any credit that is subject to a repayment provision
 2 under this section must be included in the calculation of the aggregate
 3 amount of applicable tax credits that the corporation may certify for a
 4 state fiscal year under IC 5-28-6-9.

5 (f) **This subsection applies retroactively and only to an**
 6 **agreement entered into under section 17 of this chapter that was**
 7 **executed on or before December 31, 2020, and that:**

8 (1) **awards a credit under this chapter and an industrial**
 9 **recovery tax credit under IC 6-3.1-11 under the same**
 10 **agreement;**

11 (2) **awards a credit under this chapter with a maximum**
 12 **amount of ten million dollars (\$10,000,000);**

13 (3) **states an estimated capital investment of at least two**
 14 **hundred fifty millions dollars (\$250,000,000); and**

15 (4) **is for a project in a county having a population of more**
 16 **than three hundred fifty thousand (350,000) and less than four**
 17 **hundred thousand (400,000).**

18 **Notwithstanding subsection (a), for an agreement to which this**
 19 **subsection applies, the corporation shall not enforce any**
 20 **repayment provision relating to the credit awarded under this**
 21 **chapter and shall amend the agreement to remove the repayment**
 22 **provision not later than June 30, 2026."**

23 Page 103, between lines 26 and 27, begin a new paragraph and
 24 insert:

25 "SECTION 91. IC 6-3.6-3-13 IS ADDED TO THE INDIANA
 26 CODE AS A NEW SECTION TO READ AS FOLLOWS
 27 [EFFECTIVE UPON PASSAGE]: **Sec. 13. The following apply**
 28 **beginning March 1, 2026:**

29 (1) **Each county may, prior to October 1, 2026, convene a**
 30 **Municipal Unit Strategic Taskforce (MUST) with one (1)**
 31 **representative from the county council and each city and town**
 32 **fiscal officer in the county to negotiate and determine through**
 33 **unanimous support a local income tax distribution agreement**
 34 **as it pertains to the county's maximum local income tax rates**
 35 **under IC 6-3.6-6-2(b)(1) and IC 6-3.6-6-2(b)(4). The**
 36 **committee may not include representatives from the fire**
 37 **protection and emergency medical services as defined in**
 38 **IC 6-3.6-6-4.3 and nonmunicipal civil taxing units as defined**
 39 **in IC 6-3.6-6-0.5.**

40 (2) **If the Municipal Unit Strategic Taskforce (MUST)**
 41 **determines a local income tax distribution agreement under**
 42 **subdivision (1), the county shall send the local income tax**

1 **distribution agreement to the department of local government**
 2 **finance. The department of local government finance shall**
 3 **compile a report of all local income tax distribution**
 4 **agreements and submit the report to the legislative council in**
 5 **an electronic format under IC 5-14-6 prior to December 1,**
 6 **2026."**

7 Page 104, line 16, after "chapter" delete ".".

8 Page 104, line 16, reset in roman "or that".

9 Page 104, reset in roman line 17.

10 Page 104, line 18, reset in roman "treated as such."

11 Page 104, line 26, after "chapter" delete "." and insert "**and has not**
 12 **made an election under section 23(b)(3) of this chapter."**

13 Page 118, line 31, after "more" insert ".".

14 Page 118, line 31, strike "but less than seven thousand (7,000)."

15 Page 132, between lines 31 and 32, begin a new paragraph and
 16 insert:

17 "SECTION 120. IC 6-6-5-10, AS AMENDED BY P.L.137-2024,
 18 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 JULY 1, 2026]: Sec. 10. (a) The bureau shall establish procedures
 20 necessary for the collection of the tax imposed by this chapter and for
 21 the proper accounting for the same. The necessary forms and records
 22 shall be subject to approval by the state board of accounts.

23 (b) The county treasurer, upon receiving the excise tax collections,
 24 shall receipt such collections into a separate account for settlement
 25 thereof at the same time as property taxes are accounted for and settled
 26 in June and December of each year, with the right and duty of the
 27 treasurer and auditor to make advances prior to the time of final
 28 settlement of such property taxes in the same manner as provided in
 29 IC 5-13-6-3.

30 (c) As used in this subsection, "taxing district" has the meaning set
 31 forth in IC 6-1.1-1-20, "taxing unit" has the meaning set forth in
 32 IC 6-1.1-1-21, and "tuition support levy" refers to a school
 33 corporation's tuition support property tax levy under IC 20-45-3-11
 34 (repealed) for the school corporation's general fund. The county auditor
 35 shall determine the total amount of excise taxes collected for each
 36 taxing district in the county and the amount so collected (and the
 37 distributions received under section 9.5 of this chapter) shall be
 38 apportioned and distributed among the respective funds of the taxing
 39 units in the same manner and at the same time as property taxes are
 40 apportioned and distributed (subject to adjustment as provided in
 41 IC 36-8-19-7.5). In the event a taxing unit merges or consolidates with
 42 one (1) or more taxing units in the county, the county auditor shall

1 include adjustments to the current taxing unit's apportionment and
2 distributions, if necessary, so that the apportionment and distributions
3 accurately reflect the merger or consolidation of the taxing units.
4 However, for purposes of determining distributions under this section
5 for 2009 and each year thereafter, a state welfare and tuition support
6 allocation shall be deducted from the total amount available for
7 apportionment and distribution to taxing units under this section before
8 any apportionment and distribution is made. The county auditor shall
9 remit the state welfare and tuition support allocation to the treasurer of
10 state for deposit, as directed by the budget agency. The amount of the
11 state welfare and tuition support allocation for a county for a particular
12 year is equal to the result determined under STEP FOUR of the
13 following formula:

14 STEP ONE: Determine the result of the following:

15 (A) Separately for 1997, 1998, and 1999 for each taxing
16 district in the county, determine the result of:

17 (i) the amount appropriated in the year by the county from
18 the county's county welfare fund and county welfare
19 administration fund; divided by

20 (ii) the total amounts appropriated by all taxing units in the
21 county for the same year.

22 (B) Determine the sum of the clause (A) amounts.

23 (C) Divide the clause (B) amount by three (3).

24 (D) Determine the result of:

25 (i) the amount of excise taxes allocated to the taxing district
26 that would otherwise be available for distribution to taxing
27 units in the taxing district; multiplied by

28 (ii) the clause (C) amount.

29 STEP TWO: Determine the result of the following:

30 (A) Separately for 2006, 2007, and 2008 for each taxing
31 district in the county, determine the result of:

32 (i) the tax rate imposed in the taxing district for the county's
33 county medical assistance to wards fund, family and
34 children's fund, children's psychiatric residential treatment
35 services fund, county hospital care for the indigent fund,
36 children with special health care needs county fund, plus, in
37 the case of Marion County, the tax rate imposed by the
38 health and hospital corporation that was necessary to raise
39 thirty-five million dollars (\$35,000,000) from all taxing
40 districts in the county; divided by

41 (ii) the aggregate tax rate imposed in the taxing district for
42 the same year.

- 1 (B) Determine the sum of the clause (A) amounts.
- 2 (C) Divide the clause (B) amount by three (3).
- 3 (D) Determine the result of:
- 4 (i) the amount of excise taxes allocated to the taxing district
- 5 that would otherwise be available for distribution to taxing
- 6 units in the taxing district after subtracting the STEP ONE
- 7 (D) amount for the same taxing district; multiplied by
- 8 (ii) the clause (C) amount.
- 9 (E) Determine the sum of the clause (D) amounts for all taxing
- 10 districts in the county.
- 11 STEP THREE: Determine the result of the following:
- 12 (A) Separately for 2006, 2007, and 2008 for each taxing
- 13 district in the county, determine the result of:
- 14 (i) the tuition support levy tax rate imposed in the taxing
- 15 district plus the tax rate imposed by the school corporation
- 16 for the school corporation's special education preschool fund
- 17 in the district; divided by
- 18 (ii) the aggregate tax rate imposed in the taxing district for
- 19 the same year.
- 20 (B) Determine the sum of the clause (A) amounts.
- 21 (C) Divide the clause (B) amount by three (3).
- 22 (D) Determine the result of:
- 23 (i) the amount of excise taxes allocated to the taxing district
- 24 that would otherwise be available for distribution to taxing
- 25 units in the taxing district after subtracting the STEP ONE
- 26 (D) amount for the same taxing district; multiplied by
- 27 (ii) the clause (C) amount.
- 28 (E) Determine the sum of the clause (D) amounts for all taxing
- 29 districts in the county.
- 30 STEP FOUR: Determine the sum of the STEP ONE, STEP TWO,
- 31 and STEP THREE amounts for the county.
- 32 If the boundaries of a taxing district change after the years for which a
- 33 ratio is calculated under STEP ONE, STEP TWO, or STEP THREE,
- 34 the state comptroller shall establish a ratio for the new taxing district
- 35 that reflects the tax rates imposed in the predecessor taxing districts. If
- 36 a new taxing district is established after the years for which a ratio is
- 37 calculated under STEP ONE, STEP TWO, or STEP THREE, the state
- 38 comptroller shall establish a ratio for the new taxing district and adjust
- 39 the ratio for other taxing districts in the county.
- 40 (d) Such determination shall be made from copies of vehicle
- 41 registration forms furnished by the bureau of motor vehicles. Prior to
- 42 such determination, the county assessor of each county shall, from

1 copies of registration forms, cause information pertaining to legal
2 residence of persons owning taxable vehicles to be verified from the
3 assessor's records, to the extent such verification can be so made. The
4 assessor shall further identify and verify from the assessor's records the
5 several taxing units within which such persons reside.

6 (e) Such verifications shall be done by not later than thirty (30) days
7 after receipt of vehicle registration forms by the county assessor, and
8 the assessor shall certify such information to the county auditor for the
9 auditor's use as soon as it is checked and completed.

10 **(f) The taxing unit may deposit distributions received under this**
11 **chapter in any fund maintained by the taxing unit, and the**
12 **distributions may be used for any purpose allowed by law."**

13 Page 133, between lines 6 and 7, begin a new paragraph and insert:
14 "SECTION 122. IC 6-6-5.1-22, AS ADDED BY P.L.131-2008,
15 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
16 JULY 1, 2026]: Sec. 22. (a) The bureau shall establish procedures
17 necessary for the collection and proper accounting of the tax imposed
18 by this chapter. The necessary forms and records are subject to
19 approval by the state board of accounts.

20 (b) The county treasurer, upon receiving the excise tax collections,
21 shall place the collections into a separate account for settlement at the
22 same time as property taxes are accounted for and settled in June and
23 December of each year, with the right and duty of the county treasurer
24 and county auditor to make advances before the time of final settlement
25 of property taxes in the same manner as provided in IC 5-13-6-3.

26 (c) The county auditor shall determine the total amount of excise
27 taxes collected under this chapter for each taxing unit in the county.
28 The amount collected shall be apportioned and distributed among the
29 respective funds of each taxing unit in the same manner and at the
30 same time as property taxes are apportioned and distributed.

31 (d) The determination under subsection (c) shall be made from
32 copies of vehicle registration forms and receipts for excise taxes paid
33 on truck campers furnished by the bureau. Before the determination,
34 the county assessor shall, from copies of registration forms and
35 receipts, verify information pertaining to legal residence of persons
36 owning taxable recreational vehicles and truck campers from the
37 county assessor's records, to the extent the verification can be made.
38 The county assessor shall further identify and verify from the assessor's
39 records the taxing units within which the persons reside.

40 (e) Verifications under subsection (d) shall be completed not later
41 than thirty (30) days after receipt of vehicle registration forms and
42 receipts by the county assessor. The county assessor shall certify the

1 information to the county auditor for the county auditor's use when the
2 information is checked and completed.

3 **(f) The taxing unit may deposit distributions received under this**
4 **chapter in any fund maintained by the taxing unit, and the**
5 **distributions may be used for any purpose allowed by law."**

6 Page 134, between lines 12 and 13, begin a new paragraph and
7 insert:

8 "SECTION 124. IC 6-6-6.5-21, AS AMENDED BY P.L.9-2024,
9 SECTION 208, IS AMENDED TO READ AS FOLLOWS
10 [EFFECTIVE JULY 1, 2026]: Sec. 21. (a) The department shall
11 allocate each aircraft excise tax payment collected by it to the county
12 in which the aircraft is usually located when not in operation or to the
13 aircraft owner's county of residence if based out of state. The
14 department shall distribute to each county treasurer on a quarterly basis
15 the aircraft excise taxes which were collected by the department during
16 the preceding three (3) months and which the department has allocated
17 to that county. The distribution shall be made on or before the fifteenth
18 of the month following each quarter and the first distribution each year
19 shall be made in April.

20 (b) Concurrently with making a distribution of aircraft excise taxes,
21 the department shall send an aircraft excise tax report to the county
22 treasurer and the county auditor. The department shall prepare the
23 report on the form prescribed by the state board of accounts. The
24 aircraft excise tax report must include aircraft identification, owner
25 information, and excise tax payment, and must indicate the county
26 where the aircraft is normally kept when not in operation. The
27 department shall, in the manner prescribed by the state board of
28 accounts, maintain records concerning the aircraft excise taxes
29 received and distributed by it.

30 (c) Except as provided in section 21.5 of this chapter, each county
31 treasurer shall deposit money received by the treasurer under this
32 chapter in a separate fund to be known as the "aircraft excise tax fund".
33 The money in the aircraft excise tax fund shall be distributed to the
34 taxing units of the county in the manner prescribed in subsection (d).

35 (d) As used in this subsection, "taxing district" has the meaning set
36 forth in IC 6-1.1-1-20, "taxing unit" has the meaning set forth in
37 IC 6-1.1-1-21, and "tuition support levy" refers to a school
38 corporation's tuition support property tax levy under IC 20-45-3-11
39 (repealed) for the school corporation's general fund. In order to
40 distribute the money in the county aircraft excise tax fund to the taxing
41 units of the county, the county auditor shall first allocate the money in
42 the fund among the taxing districts of the county. In making these

1 allocations, the county auditor shall allocate to a taxing district the
 2 excise taxes collected with respect to aircraft usually located in the
 3 taxing district when not in operation. Subject to this subsection, the
 4 money allocated to a taxing district shall be apportioned and distributed
 5 among the taxing units of that taxing district in the same manner and
 6 at the same time that the property taxes are apportioned and distributed
 7 (subject to adjustment as provided in IC 36-8-19-7.5). For purposes of
 8 determining the distribution for a year under this section for a taxing
 9 unit, a state welfare and tuition support allocation shall be deducted
 10 from the total amount available for apportionment and distribution to
 11 taxing units under this section before any apportionment and
 12 distribution is made. The county auditor shall remit the state welfare
 13 and tuition support allocation to the treasurer of state for deposit as
 14 directed by the budget agency. The amount of the state welfare and
 15 tuition support allocation for a county for a particular year is equal to
 16 the result determined under STEP THREE of the following formula:

17 STEP ONE: Determine the result of the following:

18 (A) Separately for 2006, 2007, and 2008 for each taxing
 19 district in the county, determine the result of:

20 (i) the tax rate imposed in the taxing district for the county's
 21 county medical assistance to wards fund, family and
 22 children's fund, children's psychiatric residential treatment
 23 services fund, county hospital care for the indigent fund,
 24 children with special health care needs county fund, plus, in
 25 the case of Marion County, the tax rate imposed by the
 26 health and hospital corporation that was necessary to raise
 27 thirty-five million dollars (\$35,000,000) from all taxing
 28 districts in the county; divided by

29 (ii) the aggregate tax rate imposed in the taxing district for
 30 the same year.

31 (B) Determine the sum of the clause (A) amounts.

32 (C) Divide the clause (B) amount by three (3).

33 (D) Determine the result of:

34 (i) the amount of excise taxes allocated to the taxing district
 35 that would otherwise be available for distribution to taxing
 36 units in the taxing district; multiplied by

37 (ii) the clause (C) amount.

38 (E) Determine the sum of the clause (D) amounts for all taxing
 39 districts in the county.

40 STEP TWO: Determine the result of the following:

41 (A) Separately for 2006, 2007, and 2008 for each taxing
 42 district in the county, determine the result of:

- 1 (i) the tuition support levy tax rate imposed in the taxing
 2 district plus the tax rate imposed by the school corporation
 3 for the school corporation's special education preschool fund
 4 in the district; divided by
 5 (ii) the aggregate tax rate imposed in the taxing district for
 6 the same year.
- 7 (B) Determine the sum of the clause (A) amounts.
- 8 (C) Divide the clause (B) amount by three (3).
- 9 (D) Determine the result of:
- 10 (i) the amount of excise taxes allocated to the taxing district
 11 that would otherwise be available for distribution to taxing
 12 units in the taxing district; multiplied by
 13 (ii) the clause (C) amount.
- 14 (E) Determine the sum of the clause (D) amounts for all taxing
 15 districts in the county.

16 STEP THREE: Determine the sum of the STEP ONE and STEP
 17 TWO amounts for the county.

18 If the boundaries of a taxing district change after the years for which a
 19 ratio is calculated under STEP ONE or STEP TWO, the state
 20 comptroller shall establish a ratio for the new taxing district that
 21 reflects the tax rates imposed in the predecessor taxing districts. If a
 22 new taxing district is established after the years for which a ratio is
 23 calculated under STEP ONE, STEP TWO, or STEP THREE, the state
 24 comptroller shall establish a ratio for the new taxing district and adjust
 25 the ratio for other taxing districts in the county.

26 (e) Within thirty (30) days following the receipt of excise taxes from
 27 the department, the county treasurer shall file a report with the county
 28 auditor concerning the aircraft excise taxes collected by the county
 29 treasurer. The county treasurer shall file the report on the form
 30 prescribed by the state board of accounts. The county treasurer shall,
 31 in the manner and at the times prescribed in IC 6-1.1-27, make a
 32 settlement with the county auditor for the aircraft excise taxes collected
 33 by the county treasurer. The county treasurer shall, in the manner
 34 prescribed by the state board of accounts, maintain records concerning
 35 the aircraft excise taxes received and distributed by the treasurer.

36 **(f) The taxing unit may deposit distributions received under this**
 37 **chapter in any fund maintained by the taxing unit, and the**
 38 **distributions may be used for any purpose allowed by law.**

39 SECTION 111. IC 6-6-11-31, AS AMENDED BY P.L.9-2024,
 40 SECTION 213, IS AMENDED TO READ AS FOLLOWS
 41 [EFFECTIVE JULY 1, 2026]: Sec. 31. (a) A boat excise tax fund is

1 established in each county. Each county treasurer shall deposit in the
2 fund the taxes received under this chapter.

3 (b) As used in this subsection, "taxing district" has the meaning set
4 forth in IC 6-1.1-1-20, "taxing unit" has the meaning set forth in
5 IC 6-1.1-1-21, and "tuition support levy" refers to a school
6 corporation's tuition support property tax levy under IC 20-45-3-11
7 (repealed) for the school corporation's general fund. The excise tax
8 money in the county boat excise tax fund shall be distributed to the
9 taxing units of the county. The county auditor shall allocate the money
10 in the fund among the taxing districts of the county based on the tax
11 situs of each boat. Subject to this subsection, the money allocated to the
12 taxing units shall be apportioned and distributed among the funds of
13 the taxing units in the same manner and at the same time that property
14 taxes are apportioned and distributed (subject to adjustment as
15 provided in IC 36-8-19-7.5). For purposes of determining the
16 distribution for a year under this section for a taxing unit, a state
17 welfare and tuition support allocation shall be deducted from the total
18 amount available for apportionment and distribution to taxing units
19 under this section before any apportionment and distribution is made.
20 The county auditor shall remit the state welfare and tuition support
21 allocation to the treasurer of state for deposit as directed by the budget
22 agency. The amount of the state welfare and tuition support allocation
23 for a county for a particular year is equal to the result determined under
24 STEP THREE of the following formula:

25 STEP ONE: Determine the result of the following:

26 (A) Separately for 2006, 2007, and 2008 for each taxing
27 district in the county, determine the result of:

28 (i) the tax rate imposed in the taxing district for the county's
29 county medical assistance to wards fund, family and
30 children's fund, children's psychiatric residential treatment
31 services fund, county hospital care for the indigent fund,
32 children with special health care needs county fund, plus, in
33 the case of Marion County, the tax rate imposed by the
34 health and hospital corporation that was necessary to raise
35 thirty-five million dollars (\$35,000,000) from all taxing
36 districts in the county; divided by

37 (ii) the aggregate tax rate imposed in the taxing district for
38 the same year.

39 (B) Determine the sum of the clause (A) amounts.

40 (C) Divide the clause (B) amount by three (3).

41 (D) Determine the result of:

- 1 (i) the amount of excise taxes allocated to the taxing district
 2 that would otherwise be available for distribution to taxing
 3 units in the taxing district; multiplied by
 4 (ii) the clause (C) amount.
- 5 (E) Determine the sum of the clause (D) amounts for all taxing
 6 districts in the county.
- 7 STEP TWO: Determine the result of the following:
- 8 (A) Separately for 2006, 2007, and 2008 for each taxing
 9 district in the county, determine the result of:
- 10 (i) the tuition support levy tax rate imposed in the taxing
 11 district plus the tax rate imposed by the school corporation
 12 for the school corporation's special education preschool fund
 13 in the district; divided by
 14 (ii) the aggregate tax rate imposed in the taxing district for
 15 the same year.
- 16 (B) Determine the sum of the clause (A) amounts.
- 17 (C) Divide the clause (B) amount by three (3).
- 18 (D) Determine the result of:
- 19 (i) the amount of excise taxes allocated to the taxing district
 20 that would otherwise be available for distribution to taxing
 21 units in the taxing district; multiplied by
 22 (ii) the clause (C) amount.
- 23 (E) Determine the sum of the clause (D) amounts for all taxing
 24 districts in the county.

25 STEP THREE: Determine the sum of the STEP ONE and STEP
 26 TWO amounts for the county.

27 If the boundaries of a taxing district change after the years for which a
 28 ratio is calculated under STEP ONE or STEP TWO, the state
 29 comptroller shall establish a ratio for the new taxing district that
 30 reflects the tax rates imposed in the predecessor taxing districts. If a
 31 new taxing district is established after the years for which a ratio is
 32 calculated under STEP ONE, STEP TWO, or STEP THREE, the state
 33 comptroller shall establish a ratio for the new taxing district and adjust
 34 the ratio for other taxing districts in the county.

35 **(c) The taxing unit may deposit distributions received under this**
 36 **chapter in any fund maintained by the taxing unit, and the**
 37 **distributions may be used for any purpose allowed by law.**

38 SECTION 1. IC 6-9-1-2, AS AMENDED BY P.L.104-2022,
 39 SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 40 JULY 1, 2026]: Sec. 2. (a) In a county having a population of more
 41 than two hundred fifty thousand (250,000) and less than three hundred

1 thousand (300,000), there is hereby created on and after January 1,
2 1973, a special funds board of managers.

3 (b) The board of managers shall be composed of eleven (11)
4 members as follows **plus any additional members appointed under**
5 **subsection (l):**

6 (1) Six (6) appointed by the mayor of the city having the largest
7 population in the county, one (1) of whom shall be from the hotel
8 motel industry.

9 (2) Three (3) appointed by the mayor of the city having the
10 second largest population in the county, one (1) of whom may be
11 from the hotel motel industry.

12 (3) Two (2) appointed by the board of county commissioners of
13 the county, one (1) of whom shall be from the hotel motel
14 industry.

15 (c) Except for the members first appointed, each member of the
16 board of managers shall serve for a term of two (2) years commencing
17 on the fifteenth day of the January following their appointment and
18 until their successors are appointed and are qualified.

19 (d) The two (2) members first appointed by the board of
20 commissioners shall serve from the date of their appointment staggered
21 terms as follows:

22 (1) One (1) to January 15 of the year following the appointment.

23 (2) One (1) to January 15 of the second year following the
24 appointment.

25 (e) Three (3) of the members first appointed by the mayor of the city
26 having the largest population in the county and the three (3) members
27 first appointed by the mayor of the city having the second largest
28 population in the county shall serve from the date of their appointment
29 as follows:

30 (1) One (1) appointed by each mayor to January 15 of the year
31 following the appointment.

32 (2) Two (2) appointed by each mayor to January 15 of the second
33 year following their appointment.

34 (f) The three (3) remaining members first appointed by the mayor
35 of the city having the largest population in the county shall serve to
36 January 15 of the second year following their appointment.

37 (g) At the end of the term of any member of the board of managers,
38 the person or body making the original appointment may reappoint
39 such person whose term has expired or appoint a new member for a full
40 two (2) year term.

41 (h) If a vacancy occurs in the board of managers during any term, a
42 successor for the vacancy shall be appointed by the person or body

1 making the original appointment, and such successor shall serve for the
2 remainder of the vacated term.

3 (i) Any member of the board of managers may be removed for cause
4 by the person or body making the original appointment.

5 (j) Not more than two (2) members of the board of managers
6 appointed by the mayor of the city with the second largest population
7 in the county shall be of the same political party. No more than three
8 (3) of the board of managers appointed by the mayor of the city having
9 the largest population in the county shall be of the same political party.

10 (k) Each member of the board of managers, before entering upon the
11 member's duties, shall take and subscribe an oath of office in the usual
12 form, to be endorsed upon the member's certificate of appointment,
13 which shall be promptly filed with the county's circuit court clerk. Each
14 member of the board of managers must be a resident of the county
15 during the member's entire term. Such member shall receive no salary,
16 but shall be entitled to reimbursement for any expenses necessarily
17 incurred in the performance of the member's duties.

18 **(l) The board of managers must also contain a member**
19 **appointed by the city executive of each city within the county**
20 **(other than the cities described in subsection (b)(1) and (b)(2)).**

21 SECTION 1. IC 6-9-2.5-2 IS AMENDED TO READ AS
22 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 2. (a) There is created
23 a seven (7) member convention and visitor commission (referred to as
24 the "commission" in this chapter) **plus any additional members**
25 **appointed under subsection (f)**, whose purpose it is to promote the
26 development and growth of the convention and visitor industry in said
27 county.

28 (b) The county council, by majority vote, shall appoint two (2)
29 members of the commission, at least one (1) of whom must be engaged
30 in the hotel or motel business in the county. The county commissioners,
31 by majority vote, shall appoint two (2) members of the commission, at
32 least one (1) of whom must be engaged in the hotel or motel business
33 in the county. The mayor of a municipality in the county that has the
34 largest population, as determined in the federal decennial census, shall
35 appoint three (3) members of the commission. At least one (1) of the
36 members appointed by the mayor must be engaged in the hotel or motel
37 business in the county. Beginning with the next appointment available
38 to the mayor after a riverboat (as defined in IC 4-33-2-17) initially
39 begins operation from the county, at least one (1) of the members
40 appointed by the mayor must represent the interests of riverboats in the
41 county.

1 (c) All terms of office begin on January 1 and end on December 31.
 2 Members of the commission appointed by the county council serve two
 3 (2) year terms. Members appointed by the county commissioners serve
 4 one (1) year terms. Members appointed by the mayor of the largest
 5 municipality in the county serve two (2) year terms. A member whose
 6 term expires may be reappointed to serve another term. If a vacancy
 7 occurs, a qualified person shall be appointed by the original appointing
 8 authority to serve for the remainder of the term.

9 (d) A member of the commission may be removed for cause by his
 10 appointing authority.

11 (e) Members of the commission may not receive a salary. However,
 12 commission members shall receive reimbursement for necessary
 13 expenses, but only when such necessary expenses are incurred in the
 14 performance of their respective duties.

15 **(f) The commission must also contain a member appointed by**
 16 **the city executive of each city within the county (other than the**
 17 **cities described in subsection (b)).**

18 SECTION 2. IC 6-9-3-1, AS AMENDED BY P.L.172-2011,
 19 SECTION 96, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 20 JULY 1, 2026]: Sec. 1. (a) This chapter applies to the following
 21 counties:

22 (1) Clark County.

23 (2) Floyd County.

24 (b) In these counties, there is created a special funds board of
 25 managers. As used in this chapter, the term "board of managers" means
 26 a special funds board of managers.

27 (c) Beginning January 15, 2012, the board of managers is composed
 28 of thirteen (13) members as follows **plus any additional members**
 29 **appointed under subsection (k):**

30 (1) Three (3) members appointed by the executive of the city of
 31 New Albany, including at least two (2) members who are:

32 (A) engaged in a convention, visitor, or tourism business; or

33 (B) involved in or promoting conventions, visitors, or tourism.

34 (2) Three (3) members appointed by the executive of the city of
 35 Jeffersonville, including at least two (2) members who are:

36 (A) engaged in a convention, visitor, or tourism business; or

37 (B) involved in or promoting conventions, visitors, or tourism.

38 (3) Two (2) members appointed by the legislative body of the
 39 town of Clarksville, including at least one (1) member who is:

40 (A) engaged in a convention, visitor, or tourism business; or

41 (B) involved in or promoting conventions, visitors, or tourism.

- 1 (4) Two (2) members appointed by the executive of Floyd County,
 2 including at least one (1) member who is:
- 3 (A) engaged in a convention, visitor, or tourism business; or
 - 4 (B) involved in or promoting conventions, visitors, or tourism.
- 5 (5) Three (3) members appointed by the executive of Clark
 6 County, including at least two (2) members who are:
- 7 (A) engaged in a convention, visitor, or tourism business; or
 - 8 (B) involved in or promoting conventions, visitors, or tourism.
- 9 (d) The terms of office for the members of the board of managers
 10 are for two (2) years and end as follows:
- 11 (1) For each of the following members, the term of office ends on
 12 January 15 of each odd-numbered year:
 - 13 (A) One (1) member appointed by the executive of Floyd
 14 County.
 - 15 (B) One (1) member appointed by the executive of Clark
 16 County.
 - 17 (C) One (1) member appointed by each of the city executives
 18 referred to in this section.
 - 19 (2) For all other members, the terms of office end on January 15
 20 of each even-numbered year.
- 21 The term of the second member appointed under subsection (c)(4) by
 22 the executive of Floyd County begins January 15, 2012.
- 23 (e) At the end of the term of a member of the board of managers, the
 24 person or body making the original appointment may reappoint a
 25 person whose term has expired or appoint a new member for a two (2)
 26 year term. If a vacancy occurs in the board of managers during a term,
 27 a successor for the vacancy shall be appointed by the person or body
 28 making the original appointment, and the successor shall serve for the
 29 remainder of the vacated term.
- 30 (f) A member of the board of managers may be removed for cause
 31 by the person or body making the original appointment.
- 32 (g) The following apply to the board of managers appointed under
 33 this section:
- 34 (1) If an entity is authorized to appoint three (3) members, not
 35 more than two (2) of the members appointed by the entity may
 36 belong to the same political party.
 - 37 (2) If an entity is authorized to appoint two (2) members, the
 38 members appointed by the entity must belong to different political
 39 parties.
- 40 (h) Each member of the board of managers, before entering upon the
 41 member's duties, shall take an oath of office in the usual form, to be
 42 endorsed upon the member's certificate of appointment, which shall be

1 promptly filed with the clerk of the circuit court of the member's county
2 of residence.

3 (i) A person may not be appointed as a member who has not been
4 a resident of one (1) of the two (2) counties for a period of two (2)
5 years immediately preceding the person's appointment.

6 (j) A member may receive no salary but is entitled to reimbursement
7 for any expenses necessarily incurred in the performance of the
8 member's duties.

9 **(k) The board of managers must also contain a member**
10 **appointed by the city executive of each city within each county**
11 **(other than the cities described in subsection (c)(1) and (c)(2)).**

12 SECTION 3. IC 6-9-4-2 IS AMENDED TO READ AS FOLLOWS
13 [EFFECTIVE JULY 1, 2026]: Sec. 2. (a) There is created a five (5)
14 member convention and visitor commission (referred to as the
15 "commission" in this chapter) **plus any additional members**
16 **appointed under subsection (g)**, whose purpose it is to promote the
17 development and growth of the convention and visitor industry in the
18 county.

19 (b) The county council, by majority vote, shall appoint three (3)
20 members of the commission. Two (2) members must be owners or
21 general managers of a hotel or motel having at least forty (40) beds that
22 is located in the county.

23 (c) The county commissioners, by majority vote, shall appoint two
24 (2) members of the commission. One (1) member must be an owner or
25 general manager of a hotel or motel having at least forty (40) beds that
26 is located in the county. One (1) member must be the director or
27 associate director of the Indiana University Memorial Union.

28 (d) All terms of office begin on January 1 and end on December 31.
29 Members of the commission appointed by the county council serve two
30 (2) year terms, and members appointed by the county commissioners
31 serve one (1) year terms. A member whose term expires may be
32 reappointed to serve another term. If a vacancy occurs, a person shall
33 be appointed by the original appointing authority to serve for the
34 remainder of the term.

35 (e) A member of the commission may be removed for cause by ~~his~~
36 **the** appointing authority.

37 (f) Members of the commission may not receive a salary. However,
38 commission members shall receive reimbursement for necessary
39 expenses, but only when the necessary expenses are incurred in the
40 performance of their respective duties.

41 **(g) The commission must also contain a member appointed by**
42 **the city executive of each city within the county.**

1 SECTION 4. IC 6-9-6-2 IS AMENDED TO READ AS FOLLOWS
2 [EFFECTIVE JULY 1, 2026]: Sec. 2. (a) There is created a nine (9)
3 member special funds board of managers (referred to as the "board of
4 managers" in this chapter) **plus any additional members appointed**
5 **under subsection (g)**, whose purpose is to promote the development
6 and growth of the convention and visitor industry in the county.

7 (b) The mayor of the second class city shall appoint three (3)
8 individuals to serve as members of the board of managers. One (1) of
9 those appointees shall be a representative of the city's business
10 community, and no more than two (2) of those appointees may be
11 members of the same political party. The mayor of the third class city
12 shall appoint three (3) individuals to serve as members of the board of
13 managers. One (1) of those appointees shall be a representative of the
14 city's business community, and no more than two (2) of the appointees
15 may be members of the same political party. The county commissioners
16 shall appoint three (3) individuals to serve as members of the board of
17 managers. No more than two (2) of the appointees may be members of
18 the same political party. All individuals appointed to the board of
19 managers must have been residents of the county for at least two (2)
20 years immediately prior to their appointment.

21 (c) All terms of membership begin on January 15 and continue for
22 two (2) years until a successor is appointed. A member whose term
23 expires may be reappointed to serve another term. If a vacancy occurs
24 in the board of managers, the original appointing officer or authority
25 shall appoint a replacement to serve the remainder of the two (2) year
26 term.

27 (d) A member of the board of managers may be removed for cause
28 by the appointing officer or authority.

29 (e) Each member of the board of managers shall, before beginning
30 the duties of the office, take an oath of office to be endorsed upon the
31 member's certificate of appointment, which certificate shall be filed
32 with the clerk of the circuit court of the county.

33 (f) Members of the board of managers may not receive a salary, but
34 are entitled to reimbursement for expenses necessarily incurred in the
35 performance of their duties.

36 **(g) The board of managers must also contain a member**
37 **appointed by the city executive of each city within the county**
38 **(other than the cities described in subsection (b)).**

39 SECTION 5. IC 6-9-7-2 IS AMENDED TO READ AS FOLLOWS
40 [EFFECTIVE JULY 1, 2026]: Sec. 2. (a) There is created a ten (10)
41 member convention and visitor commission (referred to as the
42 "commission" in this chapter) **plus any additional members**

1 **appointed under subsection (f)** whose purpose is to promote the
2 development and growth of the convention and visitor industry in the
3 county.

4 (b) The county council shall, by majority vote, appoint three (3)
5 members of the commission, at least one (1) of whom must be engaged
6 in the hotel or motel business in the county, at least one (1) of whom
7 must be a representative of the travel or visitor industry in the county,
8 and at least one (1) of whom must be a member of the county council.

9 The county commissioners shall, by majority vote, appoint three (3)
10 members of the commission, at least one (1) of whom must be engaged
11 in the hotel or motel business in the county, at least one (1) of whom
12 must be a county commissioner, and at least one (1) of whom must be
13 a representative of the county's business community which
14 representative may be an executive officer of the chamber of commerce
15 of the county's largest city. The members appointed by the council and
16 the commissioners shall, by a majority vote, appoint one (1) member
17 of the commission from the Purdue conferences department. The
18 executive of the city with the greatest population in the county shall
19 appoint two (2) members of the commission, one (1) who must be a
20 representative of the economic development community and one (1)
21 who must be a representative of the travel or visitor industry in the
22 county. The executive of the city with the second greatest population
23 in the county shall appoint one (1) member of the commission, who
24 must be a representative of the travel or visitor industry.

25 (c) All terms of office begin on January 1 and end on December 31.
26 Members of the commission appointed by the county council serve two
27 (2) year terms, and members appointed by the county commissioners
28 or by the other members of the commission serve one (1) year terms.
29 A member whose term expires may be reappointed to serve another
30 term. If a vacancy occurs, a qualified person shall be appointed by the
31 original appointing authority to serve for the remainder of the term.

32 (d) A member of the commission may be removed for cause by his
33 appointing authority.

34 (e) Members of the commission may not receive a salary. However,
35 commission members shall receive reimbursement for necessary
36 expenses, but only when those necessary expenses are incurred in the
37 performance of their respective duties. In addition, commission
38 members may receive a maximum of thirty-five dollars (\$35) per diem
39 expenses for attendance at the official commission meetings.

40 **(f) The commission must also contain a member appointed by**
41 **the city executive of each city within the county (other than the**
42 **cities described in subsection (b)).**

1 SECTION 112. IC 6-9-9-3, AS AMENDED BY P.L.290-2019,
 2 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 JULY 1, 2026]: Sec. 3. (a) Except as provided in ~~subsection (b);~~
 4 **subsections (b) and (e)**, the tax imposed by section 2 of this chapter is
 5 imposed at the rate of seven percent (7%) on the gross income derived
 6 from lodging income only.

7 (b) **Except as provided in subsection (e)**, the county fiscal body
 8 may adopt an ordinance to increase the tax rate to eight percent (8%).

9 (c) The capital improvement board of managers shall make grants
 10 to the convention and visitor bureau in the county from the tax
 11 proceeds paid to the capital improvement board of managers under this
 12 chapter. A grant made to the convention and visitor bureau in the
 13 county under this subsection is to be used solely for the development
 14 and promotion of the tourism and convention industry within the
 15 county. The amount of the grants to the convention and visitor bureau
 16 in the county under this subsection must equal or exceed:

17 (1) two-sevenths (2/7) of the tax proceeds paid to the capital
 18 improvement board of managers under this chapter, while an
 19 ordinance described in subsection (b) is not in effect in the
 20 county; or

21 (2) three-eighths (3/8) of the tax proceeds paid to the capital
 22 improvement board of managers under this chapter, while an
 23 ordinance described in subsection (b) is in effect in the county.

24 (d) The capital improvement board of managers may establish
 25 budgetary requirements for the convention and visitors bureau. If the
 26 convention and visitors bureau fails to conform, the board may elect to
 27 suspend funding until the bureau complies. **The convention and**
 28 **visitor bureau in the county must include a member appointed by**
 29 **the city executive of each city within the county.**

30 (e) **Beginning after December 31, 2048, and notwithstanding**
 31 **subsections (a) and (b), a tax rate imposed under this chapter may**
 32 **not exceed five percent (5%). The portion of the tax rate imposed**
 33 **under this chapter that exceeds five percent (5%) shall expire**
 34 **January 1, 2049.**

35 SECTION 110. IC 6-9-9-5 IS ADDED TO THE INDIANA CODE
 36 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE JULY
 37 1, 2026]: Sec. 5. (a) **The county treasurer shall transfer the amount**
 38 **of money received under section 3 of this chapter that is generated**
 39 **by a rate that exceeds five percent (5%) to the fiscal officer of each**
 40 **city in the county distributed based on the population as of the**
 41 **most recent decennial census in the city divided by the total**
 42 **population for all cities in the county.**

1 **(b) The fiscal officer of each city under subsection (a) shall**
2 **establish a municipal tourism capital fund. The fiscal officer shall**
3 **deposit in the fund all money received by the city under this**
4 **section. The city fiscal body shall administer the fund. The city may**
5 **not establish a tourism board or similar entity for any purposes of**
6 **the fund and the city fiscal body shall have sole authority regarding**
7 **the use of money in the fund as set forth under subsection (c).**

8 **(c) Money in the fund may be used only for capital projects for**
9 **tourism related purposes as determined by the city fiscal body. The**
10 **city fiscal body may issue bonds, enter into leases, or incur other**
11 **obligations for the purposes of this subsection.**

12 **(d) Money transferred to a city under subsection (a) shall not be**
13 **used by the city for tourism marketing, tourism promotion, or**
14 **tourism planning purposes.**

15 SECTION 7. IC 6-9-10-2 IS AMENDED TO READ AS FOLLOWS
16 [EFFECTIVE JULY 1, 2026]: Sec. 2. (a) There is created a seven (7)
17 member board of managers (referred to as the "board" in this chapter)
18 **plus any additional members appointed under subsection (g),**
19 whose purpose is to promote the development and growth of the
20 convention and tourism industry in the county.

21 (b) The board of county commissioners, by majority vote, shall
22 appoint three (3) members of the board, one (1) of whom must be
23 engaged in the lodging industry in the county, one (1) of whom must
24 be a county commissioner in the county, and one (1) of whom must be
25 a member of a chamber of commerce in the county. The city council of
26 the county's largest city according to the last preceding United States
27 decennial census shall, by majority vote, appoint three (3) members of
28 the board, one (1) of whom must be engaged in the lodging industry in
29 the county, one (1) of whom must be engaged in the travel industry in
30 the county, and one (1) of whom must be a member of the chamber of
31 commerce of the county's largest city. The mayor of the city having the
32 largest population in the county according to the last preceding United
33 States decennial census shall appoint one (1) member who must be a
34 member of the county's business community.

35 (c) All terms of office begin on January 1 and end on December 31.
36 Members of the board appointed by the county commissioners serve
37 one (1) year terms, and the other members of the board serve two (2)
38 year terms. If a vacancy occurs, a qualified person shall be appointed
39 by the original appointing authority to serve for the remainder of the
40 term.

41 (d) A board member may be removed for cause by his appointing
42 authority.

1 (e) Members of the board may not receive a salary. However, board
 2 members shall receive reimbursement for necessary expenses incurred
 3 in the performance of their respective duties.

4 (f) Each board member, before entering his duties, shall take an oath
 5 of office in the usual form, to be indorsed upon his certificate of
 6 appointment, which shall be promptly filed with the clerk of the circuit
 7 court of his county of residence.

8 **(g) The board of managers must also contain a member**
 9 **appointed by the city executive of each city within the county**
 10 **(other than the city described in subsection (b)).**

11 SECTION 8. IC 6-9-10.5-9, AS ADDED BY P.L.172-2011,
 12 SECTION 105, IS AMENDED TO READ AS FOLLOWS
 13 [EFFECTIVE JULY 1, 2026]: Sec. 9. (a) If the tax levied under section
 14 6 of this chapter is increased by an ordinance of the county fiscal body,
 15 the county executive shall create a commission to promote:

16 (1) economic development; and

17 (2) the development and growth of the convention, visitor, and
 18 tourism industry;

19 in the county.

20 (b) The composition and appointment of the membership of a
 21 commission created under subsection (a) must be as follows:

22 (1) Subject to subdivision (2), the county executive shall
 23 determine the number of members of the commission. **However,**
 24 **the commission also consists of any members appointed under**
 25 **subsection (h).**

26 (2) The commission must be composed of an odd number of
 27 members.

28 (3) A simple majority of the members must be:

29 (A) engaged in the convention or tourism business;

30 (B) involved in or promoting conventions, visitors, or tourism;
 31 or

32 (C) involved in promoting economic development in the
 33 county.

34 (4) At least two (2) members must be engaged in the business of
 35 renting or furnishing rooms, lodging, or accommodations (as
 36 described in section 6 of this chapter) if at least two (2) such
 37 individuals are available and willing to serve on the commission.

38 (5) Not more than a simple majority of the members may be
 39 affiliated with the same political party.

40 (6) Each member must reside in the county.

41 (7) The executive of the largest municipality of the county shall
 42 appoint a number of members equal to:

- 1 (A) the total number of members of the commission;
2 multiplied by
3 (B) a fraction:
4 (i) the numerator of which is equal to the population of the
5 largest municipality in the county; and
6 (ii) the denominator of which is equal to the total population
7 of the county;
8 rounded to the nearest whole number. The county executive shall
9 determine who appoints the members of the commission not
10 appointed by the executive of the largest municipality of the
11 county.
- 12 (c) All terms of office of commission members begin on January 1.
13 Initial appointments must be for staggered terms, with subsequent
14 appointments for two (2) year terms. A member whose term expires
15 may be reappointed to serve another term. If a vacancy occurs, the
16 appointing authority shall appoint a qualified person to serve for the
17 remainder of the term. If an initial appointment is not made by
18 February 1 or a vacancy is not filled within thirty (30) days after the
19 vacancy occurs, the commission shall appoint a member by majority
20 vote.
- 21 (d) A member of the commission may be removed for cause by the
22 member's appointing authority.
- 23 (e) Members of the commission may not receive a salary. However,
24 commission members are entitled to reimbursement for necessary
25 expenses incurred in the performance of their respective duties.
- 26 (f) Each commission member, before entering the member's duties,
27 shall take an oath of office in the usual form, to be endorsed upon the
28 member's certificate of appointment and promptly filed with the clerk
29 of the circuit court of the county.
- 30 (g) The commission shall meet after January 1 each year for the
31 purpose of organization. The commission shall elect one (1) of its
32 members president, another vice president, another secretary, and
33 another treasurer. The members elected to those offices shall perform
34 the duties pertaining to the offices. The first officers chosen shall serve
35 from the date of their election until their successors are elected and
36 qualified. A majority of the commission constitutes a quorum, and the
37 concurrence of a majority of the commission is necessary to authorize
38 any action.
- 39 **(h) The commission must also contain a member appointed by**
40 **the city executive of each city within the county (other than the**
41 **municipality described in subsection (b)(7)).**

1 SECTION 9. IC 6-9-11-2 IS AMENDED TO READ AS FOLLOWS
2 [EFFECTIVE JULY 1, 2026]: Sec. 2. (a) If a tax is levied under section
3 6(a) of this chapter, there is created a five (5) member convention and
4 visitor commission (referred to as the "commission" in this chapter)
5 **plus any additional members appointed under subsection (e)**, whose
6 purpose it is to promote the development and growth of the convention
7 and visitor industry in the county.

8 (b) The county council, by majority vote, shall appoint two (2)
9 members of the commission, one (1) of whom must be engaged in the
10 hotel or motel business in the county and one (1) of whom must be
11 engaged in the profession of education within the county. The two (2)
12 members appointed by the county council may not be members of the
13 same political party. The county commissioners, by majority vote, shall
14 appoint two (2) members of the commission, one (1) of whom must be
15 engaged in the hotel or motel business within the county and one (1) of
16 whom must be representative of business, industry or labor within the
17 county. The two (2) members appointed by the county commissioners
18 may not be members of the same political party. The mayor of the
19 largest city in the county, according to the preceding decennial United
20 States census, shall appoint one (1) member of the commission. The
21 mayor's appointee must be engaged in the hotel or motel business in the
22 county.

23 (c) The initial terms of office of the members of the commission
24 begin on the date a tax is levied under section 6(a) of this chapter. The
25 initial terms of the members appointed by the county commissioners
26 end on December 31 of the year in which the tax is levied, and the
27 initial terms of the members appointed by the county council and by the
28 mayor of the largest city end on December 31 of the immediately
29 following year. All terms of office after the initial terms begin on
30 January 1 and end on December 31. After the initial terms, members of
31 the commission appointed by the county council and by the mayor of
32 the largest city serve two (2) year terms, and members appointed by the
33 county commissioners serve one (1) year terms. A member whose term
34 expires may be reappointed to serve another term. If a vacancy occurs,
35 the commission, by majority vote shall, within thirty (30) days, appoint
36 a qualified person to serve the remainder of the term. If the commission
37 fails to appoint a person within thirty (30) days of the vacancy, the
38 original appointing official or body for that vacant position, by majority
39 vote, shall appoint a qualified person to serve the remainder of the
40 term.

41 (d) Members of the commission may not receive a salary. However,
42 commission members shall receive reimbursement for necessary

1 expenses, but only when the necessary expenses are incurred in the
2 performance of their respective duties.

3 **(e) The commission must also contain a member appointed by**
4 **the city executive of each city within the county (other than the city**
5 **described in subsection (b)).**

6 SECTION 10. IC 6-9-14-2 IS AMENDED TO READ AS
7 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 2. (a) A county that
8 imposes a tax pursuant to section 6 of this chapter shall create a five (5)
9 member convention and visitors commission (referred to as the
10 "commission" in this chapter) **plus any additional members**
11 **appointed under subsection (f)**, whose purpose it is to promote the
12 development and growth of conventions and visitation in the county.

13 (b) If a convention and visitors commission is created for a county,
14 the county council, by majority vote, shall appoint three (3) members
15 of the commission, at least two (2) of whom must be engaged in the
16 hotel or motel business in the county. The county commissioners, by
17 majority vote, shall appoint two (2) members of the commission, at
18 least one (1) of whom must be engaged in the hotel or motel business
19 within the county.

20 (c) All terms of office begin on January 1 and end on December 31.
21 Members of the commission appointed by the county council serve two
22 (2) year terms, and members appointed by the county commissioners
23 serve one (1) year terms. A member whose term expires may be
24 reappointed to serve another term. If a vacancy occurs, a qualified
25 person shall be appointed by the original appointing authority to serve
26 for the remainder of the term.

27 (d) A member of the commission may be removed for cause by his
28 appointing authority.

29 (e) Members of the commission may not receive a salary. However,
30 commission members shall receive reimbursement for necessary
31 expenses, but only when the necessary expenses are incurred in the
32 performance of their respective duties.

33 **(f) The commission must also contain a member appointed by**
34 **the city executive of each city within the county.**

35 SECTION 11. IC 6-9-15-2 IS AMENDED TO READ AS
36 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 2. (a) There is created
37 a seven (7) member board of managers (referred to as the "board" in
38 this chapter) **plus any additional members appointed under**
39 **subsection (g)**, whose purpose is to promote the development and
40 growth of the convention activity, tourism and industry in the county.

41 (b) The board of county commissioners, by majority vote, shall
42 appoint three (3) members of the board, one (1) of whom must be

1 engaged in the lodging industry in the county, one (1) of whom must
 2 be a county commissioner in the county, and one (1) of whom must be
 3 a member of a chamber of commerce in the county. The city council of
 4 the county's largest city according to the last preceding United States
 5 decennial census shall, by majority vote, appoint three (3) members of
 6 the board, one (1) of whom must be engaged in the lodging industry in
 7 the county, one (1) of whom must be engaged in the travel industry in
 8 the county, and one (1) of whom must be a member of the common
 9 council of the county's largest city. The mayor of the city having the
 10 largest population in the county according to the last preceding United
 11 States decennial census shall appoint one (1) member who must be a
 12 member of the county's business community.

13 (c) All terms of office begin on January 1 and end on December 31.
 14 Members of the board appointed by the county commissioners serve
 15 one (1) year terms, and the other members of the board serve two (2)
 16 year terms. If a vacancy occurs, a qualified person shall be appointed
 17 by the original appointing authority to serve for the remainder of the
 18 term.

19 (d) A board member may be removed for cause by his appointing
 20 authority.

21 (e) Members of the board may not receive a salary or reimbursement
 22 for necessary expenses incurred in the performance of their respective
 23 duties.

24 (f) Each board member, before entering his duties, shall take an oath
 25 of office in the usual form, to be indorsed upon his certificate of
 26 appointment, which shall be promptly filed with the clerk of the circuit
 27 court of his county of residence.

28 **(g) The board of managers must also contain a member**
 29 **appointed by the city executive of each city within the county**
 30 **(other than the city described in subsection (b)).**

31 SECTION 12. IC 6-9-17-5, AS AMENDED BY P.L.166-2014,
 32 SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 33 JULY 1, 2026]: Sec. 5. (a) When the tax is levied under section 3 of
 34 this chapter, there is created a seven (7) member visitor and convention
 35 commission (referred to as the commission in this chapter), **plus any**
 36 **additional members appointed under subsection (i)**, to promote the
 37 development and growth of the convention and visitor industry in the
 38 county.

39 (b) The executive of the city with the largest population in the
 40 county shall appoint five (5) members of the commission as follows:

41 (1) Two (2) members must be engaged in the lodging business in
 42 the county.

- 1 (2) Two (2) members must be engaged in business in the county.
- 2 (3) One (1) member must be engaged in the tourism and
- 3 hospitality industry.
- 4 (c) The county fiscal body shall appoint two (2) members of the
- 5 commission. Each member must be engaged in business in the county.
- 6 (d) All terms of office of commission members begin on January 1.
- 7 Members of the commission serve terms of two (2) years. A member
- 8 whose term expires may be reappointed to serve another term. If an
- 9 initial appointment is not made by February 1 or a vacancy is not filled
- 10 within thirty (30) days, the commission shall appoint a member by
- 11 majority vote to serve for the remainder of the term.
- 12 (e) A member of the commission may be removed for cause by his
- 13 appointing authority.
- 14 (f) Members of the commission may not receive a salary. However,
- 15 commission members are entitled to reimbursement for necessary
- 16 expenses incurred in the performance of their respective duties.
- 17 (g) Each commission member, before taking office, shall take an
- 18 oath of office in the usual form, to be endorsed upon the member's
- 19 certificate of appointment and promptly filed with the clerk of the
- 20 circuit court of the county.
- 21 (h) The commission shall meet after January 1 each year for the
- 22 purpose of organization. It shall elect one (1) of its members president,
- 23 another vice president, another secretary, and another treasurer. The
- 24 members elected to those offices shall perform the duties pertaining to
- 25 the offices. The officers chosen shall serve from the date of their
- 26 election until their successors are elected and qualified. A majority of
- 27 the commission constitutes a quorum, and the concurrence of a
- 28 majority of the commission is necessary to authorize any action.
- 29 **(i) The commission must also contain a member appointed by**
- 30 **the city executive of each city within the county (other than the city**
- 31 **described in subsection (b))."**
- 32 Page 134, delete lines 13 through 42.
- 33 Page 135, delete lines 1 through 28, begin a new paragraph and
- 34 insert:
- 35 "SECTION 13. IC 6-9-18-3, AS AMENDED BY THE
- 36 TECHNICAL CORRECTIONS BILL OF THE 2026 GENERAL
- 37 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 38 JULY 1, 2026]: Sec. 3. (a) The fiscal body of a county may levy a tax
- 39 on every person engaged in the business of renting or furnishing, for
- 40 periods of less than thirty (30) days, any room or rooms, lodgings, or
- 41 accommodations in any:
- 42 (1) hotel;

- 1 (2) motel;
 2 (3) boat motel;
 3 (4) inn;
 4 (5) college or university memorial union;
 5 (6) college or university residence hall or dormitory; or
 6 (7) tourist cabin;
 7 located in the county.

8 (b) The tax does not apply to gross income received in a transaction
 9 in which:

- 10 (1) a student rents lodgings in a college or university residence
 11 hall while that student participates in a course of study for which
 12 the student receives college credit from a college or university
 13 located in the county; or
 14 (2) a person rents a room, lodging, or accommodations for a
 15 period of thirty (30) days or more.

16 (c) The tax may not exceed:

- 17 (1) the rate of five percent (5%) in a county other than a county
 18 subject to subdivision (2), (3), ~~or~~ (4), **or (5)**;
 19 (2) after June 30, 2019, and except as provided in section 6.7 of
 20 this chapter, the rate of eight percent (8%) in Howard County; ~~or~~
 21 (3) after June 30, 2021, the rate of nine percent (9%) in Daviess
 22 County;
 23 **(4) subject to subsection (g), after June 30, 2026, the rate of**
 24 **eight percent (8%) in DeKalb County; or**
 25 **(5) subject to subsection (g), after June 30, 2026, the rate of**
 26 **eight percent (8%) in Noble County.**

27 The tax is imposed on the gross retail income derived from lodging
 28 income only and is in addition to the state gross retail tax imposed
 29 under IC 6-2.5.

30 (d) The county fiscal body may adopt an ordinance to require that
 31 the tax shall be paid monthly to the county treasurer. If such an
 32 ordinance is adopted, the tax shall be paid to the county treasurer not
 33 more than twenty (20) days after the end of the month the tax is
 34 collected. If such an ordinance is not adopted, the tax shall be imposed,
 35 paid, and collected in exactly the same manner as the state gross retail
 36 tax is imposed, paid, and collected under IC 6-2.5.

37 (e) All of the provisions of IC 6-2.5 relating to rights, duties,
 38 liabilities, procedures, penalties, definitions, exemptions, and
 39 administration are applicable to the imposition and administration of
 40 the tax imposed under this section except to the extent those provisions
 41 are in conflict or inconsistent with the specific provisions of this
 42 chapter or the requirements of the county treasurer. If the tax is paid to

1 the department of state revenue, the return to be filed for the payment
 2 of the tax under this section may be either a separate return or may be
 3 combined with the return filed for the payment of the state gross retail
 4 tax as the department of state revenue may, by rule, determine.

5 (f) If the tax is paid to the department of state revenue, the amounts
 6 received from the tax imposed under this section shall be paid monthly
 7 by the treasurer of state to the county treasurer upon warrants issued by
 8 the state comptroller.

9 **(g) Beginning after December 31, 2048, a tax rate imposed in**
 10 **DeKalb County under subsection (c)(4) and in Noble County under**
 11 **subsection (c)(5) may not exceed five percent (5%). The portion of**
 12 **a tax rate imposed in DeKalb County under subsection (c)(4) or in**
 13 **Noble County under subsection (c)(5) that exceeds five percent**
 14 **(5%) shall expire January 1, 2049.**

15 SECTION 15. IC 6-9-18-5, AS AMENDED BY P.L.175-2018,
 16 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 17 JULY 1, 2026]: Sec. 5. (a) If a tax is levied under section 3 of this
 18 chapter, the county executive shall create a commission to promote the
 19 development and growth of the convention, visitor, and tourism
 20 industry in the county. If two (2) or more adjoining counties desire to
 21 establish a joint commission, the counties shall enter into an agreement
 22 under IC 36-1-7.

23 (b) The county executive shall determine the number of members,
 24 which must be an odd number, to be appointed to the commission.
 25 **However, the commission must also include any additional**
 26 **members appointed under subsection (i).** A simple majority of the
 27 members must be:

28 (1) engaged in a convention, visitor, or tourism business; or

29 (2) involved in or promoting conventions, visitors, or tourism.

30 A member appointed to the commission under subdivision (1) or (2)
 31 need not be a resident of the county if the member is an owner or an
 32 executive level employee of a convention, visitor, or tourism business
 33 that is located within the county. However, the member must be a
 34 resident of Indiana. If available and willing to serve, at least two (2) of
 35 the members must be engaged in the business of renting or furnishing
 36 rooms, lodging, or accommodations (as described in section 3 of this
 37 chapter). Not more than one (1) member may be affiliated with the
 38 same business entity. Except as otherwise provided in this subsection,
 39 each member must reside in the county. The county executive shall
 40 also determine who will make the appointments to the commission,
 41 except that the executive of the largest municipality in the county shall
 42 appoint a number of the members of the commission, which number

1 shall be in the same ratio to the total size of the commission (rounded
2 off to the nearest whole number) that the population of the largest
3 municipality bears to the total population of the county.

4 (c) This subsection applies to a county in which a tax imposed under
5 this chapter becomes effective after December 31, 1989. If a
6 municipality other than the largest municipality in the county collects
7 fifty percent (50%) or more of the tax revenue collected under this
8 chapter during the three (3) month period following imposition of the
9 tax, the executive of the municipality shall appoint the same number of
10 members to the commission that the executive of the largest
11 municipality in the county appoints under subsection (b).

12 (d) Except as provided in subsection (c), all terms of office of
13 commission members begin on January 1. Initial appointments must be
14 for staggered terms, with subsequent appointments for two (2) year
15 terms. A member whose term expires may be reappointed to serve
16 another term. If a vacancy occurs, the appointing authority shall
17 appoint a qualified person to serve for the remainder of the term. If an
18 initial appointment is not made by February 1 or a vacancy is not filled
19 within thirty (30) days, the commission shall appoint a member by
20 majority vote.

21 (e) A member of the commission may be removed for cause by the
22 member's appointing authority.

23 (f) Members of the commission may not receive a salary. However,
24 commission members are entitled to reimbursement for necessary
25 expenses incurred in the performance of their respective duties.

26 (g) Each commission member, before entering the member's duties,
27 shall take an oath of office in the usual form, to be endorsed upon the
28 member's certificate of appointment and promptly filed with the clerk
29 of the circuit court of the county.

30 (h) The commission shall meet after January 1 each year for the
31 purpose of organization. It shall elect one (1) of its members president,
32 another vice president, another secretary, and another treasurer. The
33 members elected to those offices shall perform the duties pertaining to
34 the offices. The first officers chosen shall serve from the date of their
35 election until their successors are elected and qualified. A majority of
36 the commission constitutes a quorum, and the concurrence of a
37 majority of the commission is necessary to authorize any action.

38 **(i) The commission must also include a member appointed by**
39 **the city executive of each city within the county (other than a city**
40 **described in subsections (b) or (c)). This subsection does not apply**
41 **to Porter County.**

1 SECTION 16. IC 6-9-19-5 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 5. (a) If a tax is levied
3 under section 3 of this chapter, the county executive shall create a
4 commission to promote the development and growth of the convention
5 and visitor industry in the county.

6 (b) The commission consists of seven (7) members **plus any**
7 **additional members appointed under subsection (h). Except for the**
8 **members appointed under subsection (h)**, the county executive shall
9 appoint all members to the commission. Four (4) members must be
10 actively engaged in the management of a hotel or motel in the county.
11 The remainder of the commission members must be members, officers,
12 or directors of a chamber of commerce within the county or of other
13 Indiana not-for-profit corporations organized to promote and solicit
14 conventions, trade shows, or visitors in the county.

15 (c) All terms of office of commission members begin on January 1.
16 Initial appointments must be for staggered terms, with subsequent
17 appointments for two (2) year terms. A member whose term expires
18 may be reappointed to serve another term. If a vacancy occurs, the
19 county executive shall appoint a qualified person, as provided in
20 subsection (b), to serve for the remainder of the term.

21 (d) A member of the commission may be removed for cause by the
22 county executive.

23 (e) Members of the commission may not receive a salary. However,
24 commission members are entitled to reimbursement for necessary
25 expenses incurred in the performance of their respective duties.

26 (f) Each commission member, before entering his duties, shall take
27 an oath of office in the usual form, to be endorsed upon his certificate
28 of appointment and promptly filed with the clerk of the circuit court of
29 the county.

30 (g) The commission shall meet after January 1 each year for the
31 purpose of organization. It shall elect one (1) of its members president,
32 another vice president, another secretary, and another treasurer. The
33 members elected to those offices shall perform the duties pertaining to
34 the offices. The first officers chosen shall serve from the date of their
35 election until their successors are elected and qualified. A majority of
36 the commission constitutes a quorum, and the concurrence of a
37 majority of the commission is necessary to authorize any action.

38 **(h) The commission must also include a member appointed by**
39 **the city executive of each city within the county.**

40 SECTION 122. IC 6-9-29-1.4 IS ADDED TO THE INDIANA
41 CODE AS A **NEW SECTION TO READ AS FOLLOWS**
42 [EFFECTIVE JULY 1, 2026]: **Sec. 1.4. As used in this article, "city"**

1 **means a first class city, second class city, or third class city as**
 2 **classified under IC 36-4-1-1."**

3 Page 135, delete lines 29 through 42, begin a new paragraph and
 4 insert:

5 "SECTION 123. IC 6-9-32-3, AS AMENDED BY P.L.9-2024,
 6 SECTION 245, IS AMENDED TO READ AS FOLLOWS
 7 [EFFECTIVE JULY 1, 2026]: Sec. 3. (a) The fiscal body of a county
 8 may levy a tax on every person engaged in the business of renting or
 9 furnishing, for periods of less than thirty (30) days, any room or rooms,
 10 lodgings, or accommodations in any:

- 11 (1) hotel;
 12 (2) motel;
 13 (3) boat motel;
 14 (4) inn; or
 15 (5) tourist cabin;

16 located in the county.

17 (b) The tax does not apply to gross income received in a transaction
 18 in which a person rents a room, lodging, or accommodations for a
 19 period of thirty (30) days or more.

20 (c) **Subject to subsection (g), the** ~~The~~ tax may not exceed the rate
 21 of ~~five percent (5%)~~ **eight percent (8%)** on the gross retail income
 22 derived from lodging income only and is in addition to the state gross
 23 retail tax imposed 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
 39 combined with the return filed for the payment of the state gross retail
 40 tax as the department of state revenue may, by rule, determine.

41 (f) If the tax is paid to the department of state revenue, the amounts
 42 received from the tax imposed under this section shall be paid monthly

1 by the treasurer of state to the county treasurer upon warrants issued by
2 the state comptroller.

3 **(g) Beginning after December 31, 2048, and notwithstanding**
4 **subsection (c), a tax rate imposed under this chapter may not**
5 **exceed five percent (5%). The portion of the tax rate imposed**
6 **under this chapter that exceeds five percent (5%) shall expire**
7 **January 1, 2049.**

8 SECTION 14. IC 6-9-32-5 IS AMENDED TO READ AS
9 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 5. (a) The county
10 executive shall create a commission to promote the development and
11 growth of the convention, visitor, and tourism industry in the county.
12 If two (2) or more adjoining counties desire to establish a joint
13 commission, the counties shall enter into an agreement under
14 IC 36-1-7.

15 (b) The county executive shall determine the number of members,
16 which must be an odd number, to be appointed to the commission.
17 **However, the commission must also include any additional**
18 **members appointed under subsection (i).** A simple majority of the
19 members must be:

20 (1) engaged in a convention, visitor, or tourism business; or

21 (2) involved in or promoting conventions, visitors, or tourism.

22 If available and willing to serve, at least two (2) of the members must
23 be engaged in the business of renting or furnishing rooms, lodging, or
24 accommodations (as described in section 3 of this chapter). Not more
25 than one (1) member may be affiliated with the same business entity.
26 No more than a simple majority of the members may be affiliated with
27 the same political party. Each member must reside in the county. The
28 county executive shall also determine who will make the appointments
29 to the commission, except that the executive of the largest municipality
30 in the county shall appoint a number of the members of the
31 commission, which number shall be in the same ratio to the total size
32 of the commission (rounded off to the nearest whole number) that the
33 population of the largest municipality bears to the total population of
34 the county.

35 (c) If a municipality other than the largest municipality in the county
36 collects fifty percent (50%) or more of the tax revenue collected under
37 this chapter during the three (3) month period following imposition of
38 the tax, the executive of the municipality shall appoint the same
39 number of members to the commission that the executive of the largest
40 municipality in the county appoints under subsection (b).

41 (d) Except as provided in subsection (c), all terms of office of
42 commission members begin on January 1. Initial appointments must be

1 for staggered terms, with subsequent appointments for two (2) year
 2 terms. A member whose term expires may be reappointed to serve
 3 another term. If a vacancy occurs, the appointing authority shall
 4 appoint a qualified person to serve for the remainder of the term. If an
 5 initial appointment is not made by February 1 or a vacancy is not filled
 6 within thirty (30) days, the commission shall appoint a member by
 7 majority vote.

8 (e) A member of the commission may be removed for cause by the
 9 member's appointing authority.

10 (f) Members of the commission may not receive a salary. However,
 11 commission members are entitled to reimbursement for necessary
 12 expenses incurred in the performance of their respective duties.

13 (g) Each commission member, before entering the member's duties,
 14 shall take an oath of office in the usual form, to be endorsed upon the
 15 member's certificate of appointment and promptly filed with the clerk
 16 of the circuit court of the county.

17 (h) The commission shall meet after January 1 each year for the
 18 purpose of organization. It shall elect one (1) of its members president,
 19 another vice president, another secretary, and another treasurer. The
 20 members elected to those offices shall perform the duties pertaining to
 21 the offices. The first officers chosen shall serve from the date of their
 22 election until their successors are elected and qualified. A majority of
 23 the commission constitutes a quorum, and the concurrence of a
 24 majority of the commission is necessary to authorize any action.

25 **(i) The commission must also include a member appointed by**
 26 **the city executive of each city within the county (other than a city**
 27 **described in subsections (b) or (c)).**

28 SECTION 17. IC 6-9-37-5, AS ADDED BY P.L.214-2005,
 29 SECTION 46, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 30 JULY 1, 2026]: Sec. 5. (a) The county executive shall create a
 31 commission to promote the development and growth of the convention,
 32 visitor, and tourism industry in the county. If two (2) or more adjoining
 33 counties desire to establish a joint commission, the counties shall enter
 34 into an agreement under IC 36-1-7.

35 (b) The county executive shall determine the number of members,
 36 which must be an odd number, to be appointed to the commission.
 37 **However, the commission must also include any additional**
 38 **members appointed under subsection (i).** A simple majority of the
 39 members must be:

40 (1) engaged in a convention, visitor, or tourism business; or

41 (2) involved in or promoting conventions, visitors, or tourism.

1 If available and willing to serve, at least two (2) of the members must
2 be engaged in the business of renting or furnishing rooms, lodging, or
3 accommodations (as described in section 3 of this chapter). Not more
4 than one (1) member may be affiliated with the same business entity.
5 Not more than a simple majority of the members may be affiliated with
6 the same political party. Each member must reside in the county. The
7 county executive shall also determine who will make the appointments
8 to the commission, except that the executive of the largest municipality
9 in the county shall appoint a number of the members of the
10 commission, which number shall be in the same ratio to the total size
11 of the commission (rounded off to the nearest whole number) that the
12 population of the largest municipality bears to the total population of
13 the county.

14 (c) If a municipality other than the largest municipality in the county
15 collects fifty percent (50%) or more of the tax revenue collected under
16 this chapter during the three (3) month period following imposition of
17 the tax, the executive of the municipality shall appoint the same
18 number of members to the commission that the executive of the largest
19 municipality in the county appoints under subsection (b).

20 (d) Except as provided in subsection (c), all terms of office of
21 commission members begin on January 1. Initial appointments must be
22 for staggered terms, with subsequent appointments for two (2) year
23 terms. A member whose term expires may be reappointed to serve
24 another term. If a vacancy occurs, the appointing authority shall
25 appoint a qualified person to serve for the remainder of the term. If an
26 initial appointment is not made by February 1 or a vacancy is not filled
27 within thirty (30) days, the commission shall appoint a member by
28 majority vote.

29 (e) A member of the commission may be removed for cause by the
30 member's appointing authority.

31 (f) Members of the commission may not receive a salary. However,
32 commission members are entitled to reimbursement for necessary
33 expenses incurred in the performance of their respective duties.

34 (g) Each commission member, before entering the member's duties,
35 shall take an oath of office in the usual form, to be endorsed upon the
36 member's certificate of appointment and promptly filed with the clerk
37 of the circuit court of the county.

38 (h) The commission shall meet after January 1 each year for the
39 purpose of organization. It shall elect one (1) of its members president,
40 another vice president, another secretary, and another treasurer. The
41 members elected to those offices shall perform the duties pertaining to
42 the offices. The first officers chosen shall serve from the date of their

1 election until their successors are elected and qualified. A majority of
 2 the commission constitutes a quorum, and the concurrence of a
 3 majority of the commission is necessary to authorize any action.

4 **(i) The commission must also include a member appointed by**
 5 **the city executive of each city within the county (other than a city**
 6 **described in subsections (b) or (c))."**

7 Page 136, delete lines 1 through 26, begin a new paragraph and
 8 insert:

9 "SECTION 124. IC 6-9-45.5-13 IS REPEALED [EFFECTIVE
 10 JULY 1, 2025 (RETROACTIVE)]. ~~Sec. 13. (a) As used in this section;~~
 11 ~~"another food and beverage tax" refers to an excise tax that is imposed~~
 12 ~~under any law other than this chapter and that is levied in all or any~~
 13 ~~part of Orange County on a transaction in which food or beverage is~~
 14 ~~furnished, prepared, or served:~~

15 (1) for consumption at a location, or on equipment, provided by
 16 a retail merchant;

17 (2) in the area in which the food and beverage tax is imposed; and

18 (3) by a retail merchant for consideration.

19 (b) ~~Notwithstanding any other law, another food and beverage tax~~
 20 ~~does not apply to transactions described in section 9 of this chapter.~~

21 SECTION 18. IC 6-9-53-7, AS ADDED BY P.L.290-2019,
 22 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 23 JULY 1, 2026]: Sec. 7. (a) The county executive shall create a
 24 commission to promote the development and growth of the convention,
 25 visitor, and tourism industry in the county. If two (2) or more adjoining
 26 counties desire to establish a joint commission, the counties shall enter
 27 into an agreement under IC 36-1-7.

28 (b) The county executive shall determine the number of members,
 29 which must be an odd number, to be appointed to the commission.
 30 **However, the commission must also include any additional**
 31 **members appointed under subsection (i).** A simple majority of the
 32 members must be:

33 (1) engaged in a convention, visitor, or tourism business; or

34 (2) involved in or promoting conventions, visitors, or tourism.

35 If available and willing to serve, at least two (2) of the members must
 36 be engaged in the business of renting or furnishing rooms, lodging, or
 37 accommodations (as described in section 3 of this chapter). Not more
 38 than one (1) member may be affiliated with the same business entity.
 39 Not more than a simple majority of the members may be affiliated with
 40 the same political party. Each member must reside in the county. The
 41 county executive shall also determine who will make the appointments
 42 to the commission, except that the executive of the largest municipality

1 in the county shall appoint a number of the members of the
2 commission, which number shall be in the same ratio to the total size
3 of the commission (rounded off to the nearest whole number) that the
4 population of the largest municipality bears to the total population of
5 the county.

6 (c) If a municipality other than the largest municipality in the county
7 collects fifty percent (50%) or more of the tax revenue collected under
8 this chapter during the three (3) month period following imposition of
9 the tax, the executive of the municipality shall appoint the same
10 number of members to the commission that the executive of the largest
11 municipality in the county appoints under subsection (b).

12 (d) Except as provided in subsection (c), all terms of office of
13 commission members begin on January 1. Initial appointments must be
14 for staggered terms, with subsequent appointments for two (2) year
15 terms. A member whose term expires may be reappointed to serve
16 another term. If a vacancy occurs, the appointing authority shall
17 appoint a qualified person to serve for the remainder of the term. If an
18 initial appointment is not made by February 1 or a vacancy is not filled
19 within thirty (30) days, the commission shall appoint a member by
20 majority vote.

21 (e) A member of the commission may be removed for cause by the
22 member's appointing authority.

23 (f) Members of the commission may not receive a salary. However,
24 commission members are entitled to reimbursement for necessary
25 expenses incurred in the performance of their respective duties.

26 (g) Each commission member, before entering the commission
27 member's duties, shall take an oath of office in the usual form, to be
28 endorsed upon the commission member's certificate of appointment
29 and promptly filed with the clerk of the circuit court of the county.

30 (h) The commission shall meet after January 1 each year for the
31 purpose of organization. It shall elect one (1) of its members president,
32 another vice president, another secretary, and another treasurer. The
33 members elected to those offices shall perform the duties pertaining to
34 the offices. The first officers chosen shall serve from the date of their
35 election until their successors are elected and qualified. A majority of
36 the commission constitutes a quorum, and the concurrence of a
37 majority of the commission is necessary to authorize any action.

38 **(i) The commission must also include a member appointed by**
39 **the city executive of each city within the county (other than a city**
40 **described in subsections (b) or (c)).**

41 SECTION 124. IC 6-9-56-1, AS ADDED BY P.L.236-2023,
42 SECTION 121, IS AMENDED TO READ AS FOLLOWS

1 [EFFECTIVE JULY 1, 2026]: Sec. 1. (a) This chapter applies to
 2 Hamilton County, if the county had adopted an innkeeper's tax under
 3 IC 6-9-18 before July 1, 2023.

4 (b) The:

- 5 (1) convention, visitor, and tourism promotion fund (**before its**
 6 **repeal**);
- 7 (2) convention and visitor commission;
- 8 (3) innkeeper's tax rate; and
- 9 (4) tax collection procedures;

10 established under IC 6-9-18 before July 1, 2023, remain in effect and
 11 govern the county's innkeeper's tax until amended under this chapter.

12 (c) A member of the convention and visitor commission established
 13 under IC 6-9-18 before July 1, 2023, shall serve a full term of office. If
 14 a vacancy occurs, the appointing authority shall appoint a qualified
 15 replacement as provided under this chapter. The appointing authority
 16 shall make other subsequent appointments to the commission as
 17 provided under this chapter.

18 SECTION 125. IC 6-9-56-3, AS ADDED BY P.L.236-2023,
 19 SECTION 121, IS AMENDED TO READ AS FOLLOWS
 20 [EFFECTIVE JULY 1, 2026]: Sec. 3. (a) The fiscal body of the county
 21 may impose a tax on every person engaged in the business of renting
 22 or furnishing, for periods of less than thirty (30) days, any room or
 23 rooms, lodgings, or accommodations in any:

- 24 (1) hotel;
- 25 (2) motel;
- 26 (3) boat motel;
- 27 (4) inn;
- 28 (5) college or university memorial union;
- 29 (6) college or university residence hall or dormitory; or
- 30 (7) tourist cabin;

31 located in the county.

32 (b) The tax does not apply to gross income received in a transaction
 33 in which:

- 34 (1) a student rents lodgings in a college or university residence
 35 hall while that student participates in a course of study for which
 36 the student receives college credit from a college or university
 37 located in the county; or
- 38 (2) a person rents a room, lodging, or accommodations for a
 39 period of thirty (30) days or more.

40 (c) The following apply to the tax rate imposed under this section:

- 41 (1) Before July 1, 2023, the tax may not exceed the rate of five
 42 percent (5%) on the gross retail income derived from lodging

1 income only and is in addition to the state gross retail tax imposed
2 under IC 6-2.5.

3 (2) After June 30, 2023, **and before January 1, 2049**, the tax
4 may not exceed the rate of eight percent (8%) on the gross retail
5 income derived from lodging income only and is in addition to the
6 state gross retail tax imposed under IC 6-2.5.

7 **(3) After December 31, 2048, a tax rate imposed under this**
8 **chapter may not exceed five percent (5%). The portion of the**
9 **tax rate imposed under subsection (2) that exceeds five**
10 **percent (5%) shall expire January 1, 2049.**

11 (d) The county fiscal body may adopt an ordinance to require that
12 the tax shall be paid monthly to the county treasurer. If such an
13 ordinance is adopted, the tax shall be paid to the county treasurer not
14 more than twenty (20) days after the end of the month the tax is
15 collected. If such an ordinance is not adopted, the tax shall be imposed,
16 paid, and collected in exactly the same manner as the state gross retail
17 tax is imposed, paid, and collected under IC 6-2.5.

18 (e) All of the provisions of IC 6-2.5 relating to rights, duties,
19 liabilities, procedures, penalties, definitions, exemptions, and
20 administration are applicable to the imposition and administration of
21 the tax imposed under this section except to the extent those provisions
22 are in conflict or inconsistent with the specific provisions of this
23 chapter or the requirements of the county treasurer. If the tax is paid to
24 the department of state revenue, the return to be filed for the payment
25 of the tax under this section may be either a separate return or may be
26 combined with the return filed for the payment of the state gross retail
27 tax as the department of state revenue may, by rule, determine.

28 SECTION 125. IC 6-9-56-4, AS ADDED BY P.L.236-2023,
29 SECTION 121, IS AMENDED TO READ AS FOLLOWS
30 [EFFECTIVE JULY 1, 2026]: Sec. 4. (a) If a tax is imposed under
31 section 3 of this chapter, the county treasurer shall establish the
32 following funds:

33 (1) A convention, visitor, and tourism promotion fund **(before its**
34 **repeal).**

35 **(2) A convention, visitor, tourism promotion, and capital fund.**

36 ~~(2)~~ **(3) A municipal** tourism capital fund, if the county fiscal body
37 adopts an ordinance to increase the tax rate under section 3 of this
38 chapter and both the county fiscal body and the county executive
39 adopt ordinances approving the establishment of a tourism capital
40 fund.

1 The county treasurer shall deposit in each fund all amounts the county
 2 treasurer receives under section 3 of this chapter and in accordance
 3 with the allocations required by sections 77.5 and 88.5 of this chapter.

4 (b) The county auditor shall issue a warrant directing the county
 5 treasurer to transfer money from the convention, visitor, ~~and~~ tourism
 6 promotion, **and capital** fund and **municipal** tourism capital fund to the
 7 commission's treasurer if the commission submits a written request for
 8 the transfer.

9 (c) Money in a convention, visitor, ~~and~~ tourism promotion, **and**
 10 **capital** fund, or money transferred from such a fund under subsection
 11 (b), may be expended only **for the following purposes:**

12 (1) To promote and encourage conventions, visitors, and tourism
 13 within the county. Expenditures under this ~~subsection~~ **subdivision**
 14 may include expenditures for advertising, promotional activities,
 15 trade shows, special events, and recreation.

16 (2) **For infrastructure projects that improve or benefit the**
 17 **tourism economy. Expenditures under this subdivision may**
 18 **include acquisition, construction, alteration, improvements,**
 19 **or installation costs of any existing tangible property or**
 20 **tangible property that is to be constructed. Expenditures**
 21 **under this subdivision may include fees for professional**
 22 **services such as architectural, building consulting or**
 23 **planning, and infrastructure feasibility.**

24 (d) Money in a **municipal** tourism capital fund, or money
 25 transferred from such a fund under subsection (b), may be expended on
 26 infrastructure projects that improve or benefit the tourism economy.
 27 Expenditures may include acquisition, construction, alteration,
 28 improvements, or installation costs of any existing tangible property or
 29 tangible property that is to be constructed. Expenditures may include
 30 fees for professional services such as architectural, building consulting
 31 or planning, and infrastructure feasibility.

32 SECTION 126. IC 6-9-56-5, AS ADDED BY P.L.236-2023,
 33 SECTION 121, IS AMENDED TO READ AS FOLLOWS
 34 [EFFECTIVE JULY 1, 2026]: Sec. 5. (a) The county executive shall
 35 create a commission to promote the development and growth of the
 36 convention, visitor, and tourism industry in the county.

37 (b) The county executive shall determine the number of members,
 38 which must be an odd number and may not exceed fifteen (15)
 39 members, to be appointed to the commission. **The commission must**
 40 **also include any additional members appointed under subsection**
 41 **(h).** A simple majority of the members must **not** represent the
 42 hospitality industry or be:

- 1 (1) engaged in a convention, visitor, or tourism business; or
2 (2) involved in or promoting conventions, visitors, or tourism.
- 3 A member appointed to the commission under subdivision (1) or (2)
4 need not be a resident of the county if the member is an owner or an
5 executive level employee of a convention, visitor, or tourism business
6 that is located within the county. However, the member must be a
7 resident of Indiana. If available and willing to serve, at least two (2) of
8 the members must be engaged in the business of renting or furnishing
9 rooms, lodging, or accommodations (as described in section 3 of this
10 chapter). Not more than one (1) member may be affiliated with the
11 same business entity. Except as otherwise provided in this subsection,
12 each member must reside in the county. The county executive shall
13 also determine who will make the appointments to the commission.
- 14 (c) All terms of office of commission members begin on January 1.
15 Initial appointments must be for staggered terms, with subsequent
16 appointments for two (2) year terms. A member whose term expires
17 may be reappointed to serve another term. If a vacancy occurs, the
18 appointing authority shall appoint a qualified person to serve for the
19 remainder of the term. If an initial appointment is not made by
20 February 1 or a vacancy is not filled within thirty (30) days, the
21 commission shall appoint a member by majority vote.
- 22 (d) A member of the commission may be removed for cause by the
23 member's appointing authority.
- 24 (e) Members of the commission may not receive a salary. However,
25 commission members are entitled to reimbursement for necessary
26 expenses incurred in the performance of their respective duties.
- 27 (f) Each commission member, before entering the member's duties,
28 shall take an oath of office in the usual form, to be endorsed upon the
29 member's certificate of appointment and promptly filed with the clerk
30 of the circuit court of the county.
- 31 (g) The commission shall meet after January 1 each year for the
32 purpose of organization. It shall elect one (1) of its members president,
33 another vice president, another secretary, and another treasurer. The
34 members elected to those offices shall perform the duties pertaining to
35 the offices. The first officers chosen shall serve from the date of their
36 election until their successors are elected and qualified. A majority of
37 the commission constitutes a quorum, and the concurrence of a
38 majority of the commission is necessary to authorize any action.
- 39 **(h) The commission must also include a member appointed by**
40 **the city executive of each city within the county.**
- 41 SECTION 127. IC 6-9-56-7 IS REPEALED [EFFECTIVE JULY 1,
42 2026]. ~~Sec. 7. (a) The county treasurer shall deposit in the convention;~~

1 visitor; and tourism promotion fund the amount of money received
2 under section 3 of this chapter that is not more than five percent (5%):

3 (b) Money in the convention; visitor; and tourism promotion fund
4 shall be expended only as provided in this chapter.

5 (c) The commission may transfer money in the convention; visitor;
6 and tourism promotion fund to any Indiana nonprofit corporation for
7 the purpose of promotion and encouragement in the county of
8 conventions; trade shows; visitors; or special events. The commission
9 may transfer money under this section only after approving the transfer.
10 The commission may transfer money under this subsection on a
11 monthly basis or at another frequency as determined by the
12 commission.

13 SECTION 128. IC 6-9-56-7.5 IS ADDED TO THE INDIANA
14 CODE AS A NEW SECTION TO READ AS FOLLOWS
15 [EFFECTIVE JULY 1, 2026]: **Sec. 7.5. (a) For purposes of this**
16 **section, "fund" refers to the convention, visitor, tourism**
17 **promotion, and capital fund established under section 4(a)(2) of**
18 **this chapter.**

19 (b) **The county treasurer shall deposit in the fund the amount of**
20 **money received under section 3 of this chapter that is not more**
21 **than five percent (5%).**

22 (c) **Money in the fund shall be expended only as provided in**
23 **section 4(c) of this chapter.**

24 (d) **The commission may transfer money in the fund to any**
25 **Indiana nonprofit corporation for the purpose of promotion and**
26 **encouragement in the county of conventions, trade shows, visitors,**
27 **or special events. The commission may transfer money under this**
28 **subsection only after approving the transfer. The commission may**
29 **transfer money under this subsection on a monthly basis or at**
30 **another frequency as determined by the commission.**

31 (e) **The commission must approve any transfer of money from**
32 **the fund and may transfer money from the fund to support capital**
33 **projects in the county that promote long term tourism, convention,**
34 **or recreation projects proposed by any of the following:**

35 (1) **The county government.**

36 (2) **A separate body corporate and politic in Hamilton County.**

37 (3) **Any Indiana nonprofit corporation in Hamilton County.**

38 **The commission may transfer money under this subsection on a**
39 **monthly basis or at another frequency as determined by the**
40 **commission.**

41 (f) **The commission may also review and approve proposals**
42 **submitted by applicants that seek money from the fund with the**

1 purpose and view of enhancing or providing support for capital
 2 projects that promote long term tourism, convention, or other
 3 economic development related to recreation. Funding available
 4 under this subsection shall be made available on an annual basis.
 5 In determining whether to provide funding to a particular capital
 6 project under this subsection, the commission may use the
 7 following factors as a guide for capital project funding:

8 (1) The proposed capital project is believed to be economically
 9 sound to the Hamilton County tourism, convention, or
 10 recreation economy and is also believed to be beneficial to:

11 (A) the general population of Hamilton County; or

12 (B) a particular location in Hamilton County.

13 (2) The proposed capital project provides for reasonably
 14 adequate public assembly, gathering, or entertainment space
 15 and is integrally related to enhancing the tourism, convention,
 16 or recreation opportunities in Hamilton County or a
 17 particular location in Hamilton County.

18 (3) The commission makes a reasonable effort to assess
 19 whether a proposed capital project aligns with the purpose of
 20 the commission and has a direct, indirect, or supportive
 21 relationship to the mission and promotional efforts of the
 22 commission as established and funded by the fund.

23 Any remaining funds collected that are not awarded during an
 24 application period revert to the fund and may be used for
 25 distribution in a subsequent application period.

26 (g) An applicant that receives a grant of money from the fund
 27 under subsection (f):

28 (1) must agree to provide to the commission proof of project
 29 completion, including proof that the project was completed
 30 through the use of the grant money; and

31 (2) may be subject to annual financial reporting and audit.

32 SECTION 129. IC 6-9-56-8 IS REPEALED [EFFECTIVE JULY 1,
 33 2026]. Sec. 8: (a) The county treasurer shall deposit in the tourism
 34 capital fund the amount of money received under section 3 of this
 35 chapter that exceeds five percent (5%). Money deposited in the tourism
 36 capital fund shall be transferred or expended only as provided in this
 37 section:

38 (b) The commission must approve any transfer of money from the
 39 tourism capital fund and may transfer money from the tourism capital
 40 fund to support capital projects in the county that promote long term
 41 tourism, convention, or recreation projects proposed by any of the
 42 following:

- 1 (1) The county government.
- 2 (2) A city government.
- 3 (3) A separate body corporate and politic in Hamilton County.
- 4 (4) Any Indiana nonprofit corporation in Hamilton County.

5 The commission may transfer money under this subsection on a
6 monthly basis or at another frequency as determined by the
7 commission:

8 (c) The commission may also review and approve proposals
9 submitted by applicants that seek money from the tourism capital fund
10 with the purpose and view of enhancing or providing support for
11 capital projects that promote long term tourism, convention, or other
12 economic development related to recreation. Funding available under
13 this subsection shall be made available on an annual basis. In
14 determining whether to provide funding to a particular capital project
15 under this subsection, the commission may use the following factors as
16 a guide for capital project funding:

17 (1) The proposed capital project is believed to be economically
18 sound to the Hamilton County tourism, convention, or recreation
19 economy and is also believed to be beneficial to:

- 20 (A) the general population of Hamilton County; or
- 21 (B) a particular location in Hamilton County.

22 (2) The proposed capital project provides for reasonably adequate
23 public assembly, gathering, or entertainment space and is
24 integrally related to enhancing the tourism, convention, or
25 recreation opportunities in Hamilton County or a particular
26 location in Hamilton County:

27 (3) The commission makes a reasonable effort to assess whether
28 a proposed capital project aligns with the purpose of the
29 commission and has a direct, indirect, or supportive relationship
30 to the mission and promotional efforts of the commission as
31 established and funded by the convention, visitor, and tourism
32 promotion fund:

33 A capital project proposed by an applicant that does not meet at least
34 one (1) of the criteria set forth in this subsection will not be funded;
35 and any remaining funds collected revert to the tourism capital fund for
36 distribution by the commission on projects within Hamilton County:

37 (d) An applicant that receives a grant of money from the tourism
38 capital fund under subsection (c):

- 39 (1) must agree to provide to the commission proof of project
40 completion, including proof that the project was completed
41 through the use of the grant money; and
- 42 (2) may be subject to annual financial reporting and audit.

1 SECTION 130. IC 6-9-56-8.5 IS ADDED TO THE INDIANA
 2 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 3 [EFFECTIVE JULY 1, 2026]: **Sec. 8.5. (a) The county treasurer shall**
 4 **transfer the amount of money received under section 3(c)(2) of this**
 5 **chapter that is generated by a rate that exceeds five percent (5%)**
 6 **to the fiscal officer of each of the following cities with each city**
 7 **receiving an equal twenty-five percent (25%) share of the total**
 8 **amount collected:**

9 (1) Noblesville.

10 (2) Carmel.

11 (3) Fishers.

12 (4) Westfield.

13 (b) The fiscal officer of each city under subsection (a) shall
 14 establish a municipal tourism capital fund. The fiscal officer shall
 15 deposit in the fund all money received by the city under this
 16 section. The city fiscal body shall administer the fund. The city may
 17 not establish a tourism board or similar entity for any purposes of
 18 the fund and the city fiscal body shall have sole authority regarding
 19 the use of money in the fund as set forth under subsection (c).

20 (c) Money in the fund may be used only for capital projects for
 21 tourism related purposes as determined by the city fiscal body. The
 22 city fiscal body may issue bonds, enter into leases, or incur other
 23 obligations for the purposes of this subsection.

24 (d) Money transferred to a city under subsection (a) shall not be
 25 used by the city for tourism marketing, tourism promotion, or
 26 tourism planning purposes.

27 SECTION 6. IC 6-9-60-6, AS ADDED BY P.L.230-2025,
 28 SECTION 109, IS AMENDED TO READ AS FOLLOWS
 29 [EFFECTIVE JULY 1, 2026]: Sec. 6. (a) The county executive shall
 30 create a commission to promote the development and growth of the
 31 convention, visitor, and tourism industry in the county. If two (2) or
 32 more adjoining counties desire to establish a joint commission, the
 33 counties shall enter into an agreement under IC 36-1-7.

34 (b) The county executive shall determine the number of members,
 35 which must be an odd number, to be appointed to the commission. **The**
 36 **commission must also include any additional members appointed**
 37 **under subsection (h).** Each of the members must be:

38 (1) engaged in a convention, visitor, or tourism business; or

39 (2) involved in or promoting conventions, visitors, or tourism.

40 A member who is an owner or an executive level employee of a
 41 convention, visitor, or tourism related business located in the county is
 42 not required to reside in the county but must reside in Indiana. A

1 member who is not an owner or an executive level employee of a
2 convention, visitor, or tourism related business located in the county
3 must reside in the county. If available and willing to serve, at least two
4 (2) of the members must be engaged in the business of renting or
5 furnishing rooms, lodging, or accommodations (as described in section
6 3 of this chapter). The county executive shall also determine who will
7 make the appointments to the commission.

8 (c) All terms of office of commission members begin on January 1.
9 Initial appointments must be for staggered terms, with subsequent
10 appointments for three (3) year terms. A member whose term expires
11 may be reappointed to serve another term. If a vacancy occurs, the
12 appointing authority shall appoint a qualified person to serve for the
13 remainder of the term. If an initial appointment is not made by
14 February 1 or a vacancy is not filled within thirty (30) days, the
15 commission shall appoint a member by majority vote.

16 (d) A member of the commission may be removed for cause by the
17 member's appointing authority.

18 (e) Members of the commission may not receive a salary. However,
19 commission members are entitled to reimbursement for necessary
20 expenses incurred in the performance of their respective duties.

21 (f) Each commission member, before entering the member's duties,
22 shall take an oath of office in the usual form, to be endorsed upon the
23 member's certificate of appointment and promptly filed with the clerk
24 of the circuit court of the county.

25 (g) The commission shall meet after January 1 each year for the
26 purpose of organization. It shall elect one (1) of its members president,
27 another vice president, another secretary, and another treasurer. The
28 members elected to those offices shall perform the duties pertaining to
29 the offices. The first officers chosen shall serve from the date of their
30 election until their successors are elected and qualified. A majority of
31 the commission constitutes a quorum, and the concurrence of a
32 majority of the commission is necessary to authorize any action.

33 **(h) The commission must also include a member appointed by**
34 **the city executive of each city within the county.**

35 SECTION 6. IC 6-9-74-6, AS ADDED BY P.L.230-2025,
36 SECTION 123, IS AMENDED TO READ AS FOLLOWS
37 [EFFECTIVE JULY 1, 2026]: Sec. 6. (a) The county executive shall
38 create a commission to promote the development and growth of the
39 convention, visitor, and tourism industry in the county. If two (2) or
40 more adjoining counties desire to establish a joint commission, the
41 counties shall enter into an agreement under IC 36-1-7.

1 (b) The county executive shall determine the number of members,
2 which must be an odd number, to be appointed to the commission. **The**
3 **commission must also include any additional members appointed**
4 **under subsection (h).** A simple majority of the members must be:

- 5 (1) engaged in a convention, visitor, or tourism business; or
6 (2) involved in or promoting conventions, visitors, or tourism.

7 A member appointed to the commission under subdivision (1) or (2)
8 need not be a resident of the county if the member is an owner or an
9 executive level employee of a convention, visitor, or tourism business
10 that is located within the county. However, the member must be a
11 resident of Indiana. If available and willing to serve, at least two (2) of
12 the members must be engaged in the business of renting or furnishing
13 rooms, lodging, or accommodations (as described in section 3 of this
14 chapter). Not more than one (1) member may be affiliated with the
15 same business entity. Except as otherwise provided in this subsection,
16 each member must reside in the county. The county executive shall
17 also determine who will make the appointments to the commission,
18 except that the executive of the largest municipality in the county shall
19 appoint a number of the members of the commission, which number
20 shall be in the same ratio to the total size of the commission (rounded
21 off to the nearest whole number) that the population of the largest
22 municipality bears to the total population of the county.

23 (c) All terms of office of commission members begin on January 1.
24 Initial appointments must be for staggered terms, with subsequent
25 appointments for two (2) year terms. A member whose term expires
26 may be reappointed to serve another term. If a vacancy occurs, the
27 appointing authority shall appoint a qualified person to serve for the
28 remainder of the term. If an initial appointment is not made by
29 February 1 or a vacancy is not filled within thirty (30) days, the
30 commission shall appoint a member by majority vote.

31 (d) A member of the commission may be removed for cause by the
32 member's appointing authority.

33 (e) Members of the commission may not receive a salary. However,
34 commission members are entitled to reimbursement for necessary
35 expenses incurred in the performance of their respective duties.

36 (f) Each commission member, before entering the member's duties,
37 shall take an oath of office in the usual form, to be endorsed upon the
38 member's certificate of appointment and promptly filed with the clerk
39 of the circuit court of the county.

40 (g) The commission shall meet after January 1 each year for the
41 purpose of organization. It shall elect one (1) of its members president,
42 another vice president, another secretary, and another treasurer. The

1 members elected to those offices shall perform the duties pertaining to
 2 the offices. The first officers chosen shall serve from the date of their
 3 election until their successors are elected and qualified. A majority of
 4 the commission constitutes a quorum, and the concurrence of a
 5 majority of the commission is necessary to authorize any action.

6 **(h) The commission must also include a member appointed by**
 7 **the city executive of each city within the county (other than a city**
 8 **described in subsection (b)).**

9 SECTION 6. IC 6-9-75-6, AS ADDED BY P.L.230-2025,
 10 SECTION 124, IS AMENDED TO READ AS FOLLOWS
 11 [EFFECTIVE JULY 1, 2026]: Sec. 6. (a) The county executive shall
 12 create a commission to promote the development and growth of the
 13 convention, visitor, and tourism industry in the county. If two (2) or
 14 more adjoining counties desire to establish a joint commission, the
 15 counties shall enter into an agreement under IC 36-1-7.

16 (b) The county executive shall determine the number of members,
 17 which must be an odd number, to be appointed to the commission. **The**
 18 **commission must also include any additional members appointed**
 19 **under subsection (h).** Each of the members must be:

20 (1) engaged in a convention, visitor, or tourism business; or

21 (2) involved in or promoting conventions, visitors, or tourism.

22 A member who is an owner or an executive level employee of a
 23 convention, visitor, or tourism related business located in the county is
 24 not required to reside in the county but must reside in Indiana. A
 25 member who is not an owner or an executive level employee of a
 26 convention, visitor, or tourism related business located in the county
 27 must reside in the county. If available and willing to serve, at least two
 28 (2) of the members must be engaged in the business of renting or
 29 furnishing rooms, lodging, or accommodations (as described in section
 30 3 of this chapter). The county executive shall also determine who will
 31 make the appointments to the commission.

32 (c) All terms of office of commission members begin on January 1.
 33 Initial appointments must be for staggered terms, with subsequent
 34 appointments for three (3) year terms. A member whose term expires
 35 may be reappointed to serve another term. If a vacancy occurs, the
 36 appointing authority shall appoint a qualified person to serve for the
 37 remainder of the term. If an initial appointment is not made by
 38 February 1 or a vacancy is not filled within thirty (30) days, the
 39 commission shall appoint a member by majority vote.

40 (d) A member of the commission may be removed for cause by the
 41 member's appointing authority.

1 (e) Members of the commission may not receive a salary. However,
2 commission members are entitled to reimbursement for necessary
3 expenses incurred in the performance of their respective duties.

4 (f) Each commission member, before entering the member's duties,
5 shall take an oath of office in the usual form, to be endorsed upon the
6 member's certificate of appointment and promptly filed with the clerk
7 of the circuit court of the county.

8 (g) The commission shall meet after January 1 each year for the
9 purpose of organization. It shall elect one (1) of its members president,
10 another vice president, another secretary, and another treasurer. The
11 members elected to those offices shall perform the duties pertaining to
12 the offices. The first officers chosen shall serve from the date of their
13 election until their successors are elected and qualified. A majority of
14 the commission constitutes a quorum, and the concurrence of a
15 majority of the commission is necessary to authorize any action.

16 **(h) The commission must also include a member appointed by**
17 **the city executive of each city within the county.**

18 SECTION 7. IC 6-9-76-7, AS ADDED BY P.L.230-2025,
19 SECTION 125, IS AMENDED TO READ AS FOLLOWS
20 [EFFECTIVE JULY 1, 2026]: Sec. 7. (a) The county executive shall
21 create a commission to promote the development and growth of the
22 convention, visitor, and tourism industry in the county. If two (2) or
23 more adjoining counties desire to establish a joint commission, the
24 counties shall enter into an agreement under IC 36-1-7.

25 (b) The county executive shall determine the number of members,
26 which must be an odd number, to be appointed to the commission. **The**
27 **commission must also include any additional members appointed**
28 **under subsection (h).** Each of the members must be:

- 29 (1) engaged in a convention, visitor, or tourism business; or
30 (2) involved in or promoting conventions, visitors, or tourism.

31 A member who is an owner or an executive level employee of a
32 convention, visitor, or tourism related business located in the county is
33 not required to reside in the county but must reside in Indiana. A
34 member who is not an owner or an executive level employee of a
35 convention, visitor, or tourism related business located in the county
36 must reside in the county. If available and willing to serve, at least two
37 (2) of the members must be engaged in the business of renting or
38 furnishing rooms, lodging, or accommodations (as described in section
39 3 of this chapter). The county executive shall also determine who will
40 make the appointments to the commission.

41 (c) All terms of office of commission members begin on January 1.
42 Initial appointments must be for staggered terms, with subsequent

1 appointments for three (3) year terms. A member whose term expires
 2 may be reappointed to serve another term. If a vacancy occurs, the
 3 appointing authority shall appoint a qualified person to serve for the
 4 remainder of the term. If an initial appointment is not made by
 5 February 1 or a vacancy is not filled within thirty (30) days, the
 6 commission shall appoint a member by majority vote.

7 (d) A member of the commission may be removed for cause by the
 8 member's appointing authority.

9 (e) Members of the commission may not receive a salary. However,
 10 commission members are entitled to reimbursement for necessary
 11 expenses incurred in the performance of their respective duties.

12 (f) Each commission member, before entering the member's duties,
 13 shall take an oath of office in the usual form, to be endorsed upon the
 14 member's certificate of appointment and promptly filed with the clerk
 15 of the circuit court of the county.

16 (g) The commission shall meet after January 1 each year for the
 17 purpose of organization. It shall elect one (1) of its members president,
 18 another vice president, another secretary, and another treasurer. The
 19 members elected to those offices shall perform the duties pertaining to
 20 the offices. The first officers chosen shall serve from the date of their
 21 election until their successors are elected and qualified. A majority of
 22 the commission constitutes a quorum, and the concurrence of a
 23 majority of the commission is necessary to authorize any action.

24 **(h) The commission must also include a member appointed by**
 25 **the city executive of each city within the county.**

26 SECTION 131. IC 6-9-78.1 IS ADDED TO THE INDIANA CODE
 27 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
 28 JULY 1, 2026]:

29 **Chapter 78.1. Lagro Food and Beverage Tax**

30 **Sec. 1. This chapter applies to the town of Lagro.**

31 **Sec. 2. The definitions in IC 6-9-12-1 apply throughout this**
 32 **chapter.**

33 **Sec. 3. (a) The fiscal body of the town may adopt an ordinance**
 34 **to impose an excise tax, known as the town food and beverage tax,**
 35 **on transactions described in section 4 of this chapter. The fiscal**
 36 **body of the town may adopt an ordinance under this subsection**
 37 **only after the town fiscal body has previously:**

38 **(1) adopted a resolution in support of the proposed town food**
 39 **and beverage tax; and**

40 **(2) held at least one (1) separate public hearing in which a**
 41 **discussion of the proposed ordinance to impose the town food**

1 **and beverage tax is the only substantive issue on the agenda**
 2 **for the public hearing.**

3 **(b) If the town fiscal body adopts an ordinance under subsection**
 4 **(a), the town fiscal body shall immediately send a certified copy of**
 5 **the ordinance to the department of state revenue.**

6 **(c) If the town fiscal body adopts an ordinance under subsection**
 7 **(a), the town food and beverage tax applies to transactions that**
 8 **occur after the last day of the month following the month in which**
 9 **the ordinance is adopted.**

10 **Sec. 4. (a) Except as provided in subsection (c), a tax imposed**
 11 **under section 3 of this chapter applies to a transaction in which**
 12 **food or beverage is furnished, prepared, or served:**

13 **(1) for consumption at a location or on equipment provided by**
 14 **a retail merchant;**

15 **(2) in the town; and**

16 **(3) by a retail merchant for consideration.**

17 **(b) Transactions described in subsection (a)(1) include**
 18 **transactions in which food or beverage is:**

19 **(1) served by a retail merchant off the merchant's premises;**

20 **(2) food sold in a heated state or heated by a retail merchant;**

21 **(3) made of two (2) or more food ingredients, mixed or**
 22 **combined by a retail merchant for sale as a single item (other**
 23 **than food that is only cut, repackaged, or pasteurized by the**
 24 **seller, and eggs, fish, meat, poultry, and foods containing these**
 25 **raw animal foods requiring cooking by the consumer as**
 26 **recommended by the federal Food and Drug Administration**
 27 **in chapter 3, subpart 3-401.11 of its Food Code so as to**
 28 **prevent food borne illnesses); or**

29 **(4) food sold with eating utensils provided by a retail**
 30 **merchant, including plates, knives, forks, spoons, glasses,**
 31 **cups, napkins, or straws (for purposes of this subdivision, a**
 32 **plate does not include a container or package used to**
 33 **transport the food).**

34 **(c) The town food and beverage tax does not apply to the**
 35 **furnishing, preparing, or serving of a food or beverage in a**
 36 **transaction that is exempt, or to the extent the transaction is**
 37 **exempt, from the state gross retail tax imposed by IC 6-2.5.**

38 **Sec. 5. The town food and beverage tax rate:**

39 **(1) must be imposed in an increment of twenty-five**
 40 **hundredths percent (0.25%); and**

41 **(2) may not exceed one percent (1%);**

1 of the gross retail income received by the merchant from the food
2 or beverage transaction described in section 4 of this chapter. For
3 purposes of this chapter, the gross retail income received by the
4 retail merchant from a transaction does not include the amount of
5 tax imposed on the transaction under IC 6-2.5.

6 **Sec. 6.** A tax imposed under this chapter shall be imposed, paid,
7 and collected in the same manner that the state gross retail tax is
8 imposed, paid, and collected under IC 6-2.5. However, the return
9 to be filed with the payment of the tax imposed under this chapter
10 may be made on a separate return or may be combined with the
11 return filed for the payment of the state gross retail tax, as
12 prescribed by the department of state revenue.

13 **Sec. 7.** The amounts received from the tax imposed under this
14 chapter shall be paid monthly by the treasurer of state to the town
15 fiscal officer upon warrants issued by the state comptroller.

16 **Sec. 8. (a)** If a tax is imposed under section 3 of this chapter by
17 the town, the town fiscal officer shall establish a food and beverage
18 tax receipts fund.

19 **(b)** The town fiscal officer shall deposit in the fund all amounts
20 received under this chapter.

21 **(c)** Money earned from the investment of money in the fund
22 becomes a part of the fund.

23 **Sec. 9.** Money in the food and beverage tax receipts fund must
24 be used by the town only for the following purposes:

25 **(1)** For economic development purposes, including the pledge
26 of money under IC 5-1-14-4 for bonds, leases, or other
27 obligations for economic development purposes.

28 **(2)** For park and recreation purposes, including the purchase
29 of land for park and recreation purposes.

30 **(3)** The pledge of money under IC 5-1-14-4 for bonds, leases,
31 or other obligations incurred for a purpose described in
32 subdivision (2).

33 **Sec. 10.** With respect to obligations for which a pledge has been
34 made under section 9 of this chapter, the general assembly
35 covenants with the holders of the obligations that this chapter will
36 not be repealed or amended in a manner that will adversely affect
37 the imposition or collection of the tax imposed under this chapter
38 if the payment of any of the obligations is outstanding.

39 **Sec. 11. (a)** If the town imposes the tax authorized by this
40 chapter, the tax terminates on January 1, 2049.

41 **(b)** This chapter expires January 1, 2049."

- 1 Page 138, line 40, delete "July 1, 2049." and insert "**January 1,**
2 **2049.**".
- 3 Page 138, line 41, delete "July 1, 2049." and insert "**January 1,**
4 **2049.**".
- 5 Page 141, line 11, delete "January 1, 2048." and insert "**January 1,**
6 **2049.**".
- 7 Page 141, line 12, delete "January 1, 2048." and insert "**January 1,**
8 **2049.**".
- 9 Page 141, between lines 12 and 13, begin a new paragraph and
10 insert:
- 11 "SECTION 124. IC 6-9-78.4 IS ADDED TO THE INDIANA CODE
12 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
13 JULY 1, 2026]:
- 14 **Chapter 78.4. Huntington Food and Beverage Tax**
- 15 **Sec. 1. This chapter applies to one (1) but not both:**
- 16 **(1) Huntington County; or**
17 **(2) the city of Huntington.**
- 18 **If Huntington County is the first to adopt an ordinance under**
19 **section 3 of this chapter to impose a food and beverage tax, the city**
20 **of Huntington is thereafter prohibited from imposing a food and**
21 **beverage tax under this chapter. If the city of Huntington is the**
22 **first to adopt an ordinance under section 3 of this chapter to**
23 **impose a food and beverage tax, Huntington County is thereafter**
24 **prohibited from imposing a food and beverage tax under this**
25 **chapter.**
- 26 **Sec. 2. (a) The definitions in IC 6-9-12-1 apply throughout this**
27 **chapter.**
- 28 **(b) For purposes of this chapter, "adopting body" means either**
29 **Huntington County or the city of Huntington, whichever is first to**
30 **adopt a food and beverage tax under this chapter.**
- 31 **Sec. 3. (a) The fiscal body of the adopting body may adopt an**
32 **ordinance to impose an excise tax, known as a food and beverage**
33 **tax, on transactions described in section 4 of this chapter. The**
34 **fiscal body of the adopting body may adopt an ordinance under**
35 **this subsection only after the fiscal body of the adopting body has**
36 **previously:**
- 37 **(1) adopted a resolution in support of the proposed food and**
38 **beverage tax; and**
- 39 **(2) held at least one (1) separate public hearing in which a**
40 **discussion of the proposed ordinance to impose the food and**
41 **beverage tax is the only substantive issue on the agenda for**
42 **the public hearing.**

1 **(b) If the fiscal body of the adopting body adopts an ordinance**
 2 **under subsection (a), the fiscal body shall immediately send a**
 3 **certified copy of the ordinance to the department of state revenue.**

4 **(c) If the fiscal body of the adopting body adopts an ordinance**
 5 **under subsection (a), the food and beverage tax applies to**
 6 **transactions that occur after the last day of the month following**
 7 **the month in which the ordinance is adopted.**

8 **Sec. 4. (a) Except as provided in subsection (c), a tax imposed**
 9 **under section 3 of this chapter applies to a transaction in which**
 10 **food or beverage is furnished, prepared, or served:**

11 **(1) for consumption at a location or on equipment provided by**
 12 **a retail merchant;**

13 **(2) in the boundary of the adopting body; and**

14 **(3) by a retail merchant for consideration.**

15 **(b) Transactions described in subsection (a)(1) include**
 16 **transactions in which food or beverage is:**

17 **(1) served by a retail merchant off the merchant's premises;**

18 **(2) food sold in a heated state or heated by a retail merchant;**

19 **(3) made of two (2) or more food ingredients, mixed or**
 20 **combined by a retail merchant for sale as a single item (other**
 21 **than food that is only cut, repackaged, or pasteurized by the**
 22 **seller, and eggs, fish, meat, poultry, and foods containing these**
 23 **raw animal foods requiring cooking by the consumer as**
 24 **recommended by the federal Food and Drug Administration**
 25 **in chapter 3, subpart 3-401.11 of its Food Code so as to**
 26 **prevent food borne illnesses); or**

27 **(4) food sold with eating utensils provided by a retail**
 28 **merchant, including plates, knives, forks, spoons, glasses,**
 29 **cups, napkins, or straws (for purposes of this subdivision, a**
 30 **plate does not include a container or package used to**
 31 **transport the food).**

32 **(c) The food and beverage tax does not apply to the furnishing,**
 33 **preparing, or serving of a food or beverage in a transaction that is**
 34 **exempt, or to the extent the transaction is exempt, from the state**
 35 **gross retail tax imposed by IC 6-2.5.**

36 **Sec. 5. The food and beverage tax rate:**

37 **(1) must be imposed in an increment of twenty-five**
 38 **hundredths percent (0.25%); and**

39 **(2) may not exceed one percent (1%);**

40 **of the gross retail income received by the merchant from the food**
 41 **or beverage transaction described in section 4 of this chapter. For**
 42 **purposes of this chapter, the gross retail income received by the**

1 retail merchant from a transaction does not include the amount of
2 tax imposed on the transaction under IC 6-2.5.

3 Sec. 6. A tax imposed under this chapter shall be imposed, paid,
4 and collected in the same manner that the state gross retail tax is
5 imposed, paid, and collected under IC 6-2.5. However, the return
6 to be filed with the payment of the tax imposed under this chapter
7 may be made on a separate return or may be combined with the
8 return filed for the payment of the state gross retail tax, as
9 prescribed by the department of state revenue.

10 Sec. 7. The amounts received from the tax imposed under this
11 chapter shall be paid monthly by the treasurer of state to the fiscal
12 body of the adopting body upon warrants issued by the state
13 comptroller.

14 Sec. 8. (a) If a tax is imposed under section 3 of this chapter by
15 the adopting body, the fiscal body of the adopting body shall
16 establish a food and beverage tax receipts fund.

17 (b) The fiscal body of the adopting body shall deposit in the fund
18 all amounts received under this chapter.

19 (c) Money earned from the investment of money in the fund
20 becomes a part of the fund.

21 Sec. 9. Money in the food and beverage tax receipts fund must
22 be used by the adopting body only for the following purposes:

23 (1) For economic development purposes, including the pledge
24 of money under IC 5-1-14-4 for bonds, leases, or other
25 obligations for economic development purposes.

26 (2) For park and recreation purposes, including the purchase
27 of land for park and recreation purposes.

28 (3) The pledge of money under IC 5-1-14-4 for bonds, leases,
29 or other obligations incurred for a purpose described in
30 subdivision (2).

31 Sec. 10. With respect to obligations for which a pledge has been
32 made under section 9 of this chapter, the general assembly
33 covenants with the holders of the obligations that this chapter will
34 not be repealed or amended in a manner that will adversely affect
35 the imposition or collection of the tax imposed under this chapter
36 if the payment of any of the obligations is outstanding.

37 Sec. 11. (a) If the adopting body imposes the tax authorized by
38 this chapter, the tax terminates on January 1, 2049.

39 (b) This chapter expires January 1, 2049.

40 SECTION 126. IC 8-22-3.5-9, AS AMENDED BY P.L.174-2022,
41 SECTION 50, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

1 JULY 1, 2026]: Sec. 9. (a) As used in this section, "base assessed
2 value" means, subject to subsection (k):

3 (1) the net assessed value of all the tangible property as finally
4 determined for the assessment date immediately preceding the
5 effective date of the allocation provision of the commission's
6 resolution adopted under section 5 or 9.5 of this chapter,
7 notwithstanding the date of the final action taken under section 6
8 of this chapter; plus

9 (2) to the extent it is not included in subdivision (1), the net
10 assessed value of property that is assessed as residential property
11 under the rules of the department of local government finance,
12 within the airport development zone, as finally determined for the
13 current assessment date.

14 However, subdivision (2) applies only to an airport development zone
15 established after June 30, 1997, and the portion of an airport
16 development zone established before June 30, 1997, that is added to an
17 existing airport development zone.

18 (b) A resolution adopted under section 5 of this chapter and
19 confirmed under section 6 of this chapter must include a provision with
20 respect to the allocation and distribution of property taxes for the
21 purposes and in the manner provided in this section.

22 (c) The allocation provision must:

23 (1) apply to the entire airport development zone; and

24 (2) require that any property tax on taxable tangible property
25 subsequently levied by or for the benefit of any public body
26 entitled to a distribution of property taxes in the airport
27 development zone be allocated and distributed as provided in
28 subsections (d) and (e).

29 (d) Except as otherwise provided in this section:

30 (1) the proceeds of the taxes attributable to the lesser of:

31 (A) the assessed value of the tangible property for the
32 assessment date with respect to which the allocation and
33 distribution is made; or

34 (B) the base assessed value;

35 shall be allocated and, when collected, paid into the funds of the
36 respective taxing units; and

37 (2) the excess of the proceeds of the property taxes imposed for
38 the assessment date with respect to which the allocation and
39 distribution are made that are attributable to taxes imposed after
40 being approved by the voters in a referendum or local public
41 question conducted after April 30, 2010, not otherwise included
42 in subdivision (1) shall be allocated to and, when collected, paid

1 into the funds of the taxing unit for which the referendum or local
2 public question was conducted.

3 (e) All of the property tax proceeds in excess of those described in
4 subsection (d) shall be allocated to the eligible entity for the airport
5 development zone and, when collected, paid into special funds as
6 follows:

7 (1) The commission may determine that a portion of tax proceeds
8 shall be allocated to a training grant fund to be expended by the
9 commission without appropriation solely for the purpose of
10 reimbursing training expenses incurred by public or private
11 entities in the training of employees for the qualified airport
12 development project.

13 (2) The commission may determine that a portion of tax proceeds
14 shall be allocated to a debt service fund and dedicated to the
15 payment of principal and interest on revenue bonds or a loan
16 contract of the board of aviation commissioners or airport
17 authority for a qualified airport development project, to the
18 payment of leases for a qualified airport development project, or
19 to the payment of principal and interest on bonds issued by an
20 eligible entity to pay for qualified airport development projects in
21 the airport development zone or serving the airport development
22 zone.

23 (3) The commission may determine that a part of the tax proceeds
24 shall be allocated to a project fund and used to pay expenses
25 incurred by the commission for a qualified airport development
26 project that is in the airport development zone or is serving the
27 airport development zone.

28 (4) Except as provided in subsection (f), all remaining tax
29 proceeds after allocations are made under subdivisions (1), (2),
30 and (3) shall be allocated to a project fund and dedicated to the
31 reimbursement of expenditures made by the commission for a
32 qualified airport development project that is in the airport
33 development zone or is serving the airport development zone.

34 (f) Before July 15 of each year, the commission shall do the
35 following:

36 (1) Determine the amount, if any, by which tax proceeds allocated
37 to the project fund in subsection (e)(3) in the following year will
38 exceed the amount necessary to satisfy amounts required under
39 subsection (e).

40 (2) Provide a written notice to the county auditor and the officers
41 who are authorized to fix budgets, tax rates, and tax levies under

1 IC 6-1.1-17-5 for each of the other taxing units that is wholly or
2 partly located within the allocation area. The notice must:

- 3 (A) state the amount, if any, of excess tax proceeds that the
4 commission has determined may be allocated to the respective
5 taxing units in the manner prescribed in subsection (d)(1); or
6 (B) state that the commission has determined that there are no
7 excess tax proceeds that may be allocated to the respective
8 taxing units in the manner prescribed in subsection (d)(1).

9 The county auditor shall allocate to the respective taxing units the
10 amount, if any, of excess tax proceeds determined by the
11 commission.

12 (g) When money in the debt service fund and in the project fund is
13 sufficient to pay all outstanding principal and interest (to the earliest
14 date on which the obligations can be redeemed) on revenue bonds
15 issued by the board of aviation commissioners or airport authority for
16 the financing of qualified airport development projects, all lease rentals
17 payable on leases of qualified airport development projects, and all
18 costs and expenditures associated with all qualified airport
19 development projects, money in the debt service fund and in the project
20 fund in excess of those amounts shall be paid to the respective taxing
21 units in the manner prescribed by subsection (d)(1).

22 (h) Property tax proceeds allocable to the debt service fund under
23 subsection (e)(2) must, subject to subsection (g), be irrevocably
24 pledged by the eligible entity for the purpose set forth in subsection
25 (e)(2).

26 (i) Notwithstanding any other law, each assessor shall, upon petition
27 of the commission, reassess the taxable tangible property situated upon
28 or in, or added to, the airport development zone effective on the next
29 assessment date after the petition.

30 (j) Notwithstanding any other law, the assessed value of all taxable
31 tangible property in the airport development zone, for purposes of tax
32 limitation, property tax replacement, and formulation of the budget, tax
33 rate, and tax levy for each political subdivision in which the property
34 is located is the lesser of:

- 35 (1) the assessed value of the tangible property as valued without
36 regard to this section; or
37 (2) the base assessed value.

38 (k) If the commission confirms, or modifies and confirms, a
39 resolution under section 6 of this chapter and the commission makes
40 either of the filings required under section 6(c) of this chapter after the
41 first anniversary of the effective date of the allocation provision, the
42 auditor of the county in which the airport development zone is located

1 shall compute the base assessed value for the allocation area using the
2 assessment date immediately preceding the later of:

3 (1) the date on which the documents are filed with the county
4 auditor; or

5 (2) the date on which the documents are filed with the department
6 of local government finance.

7 (l) For an airport development zone established after June 30, 2024,
8 "residential property" refers to the assessed value of property that is
9 allocated to the one percent (1%) homestead land and improvement
10 categories in the county tax and billing software system. ~~along with the~~
11 ~~residential assessed value as defined for purposes of calculating the~~
12 ~~rate for the local income tax property tax relief credit designated for~~
13 ~~residential property under IC 6-3.6-5-6(d)(3).~~

14 SECTION 127. IC 8-22-3.5-9, AS AMENDED BY P.L.68-2025,
15 SECTION 196, IS AMENDED TO READ AS FOLLOWS
16 [EFFECTIVE JULY 1, 2027]: Sec. 9. (a) As used in this section, "base
17 assessed value" means, subject to subsection (k):

18 (1) the net assessed value of all the tangible property as finally
19 determined for the assessment date immediately preceding the
20 effective date of the allocation provision of the commission's
21 resolution adopted under section 5 or 9.5 of this chapter,
22 notwithstanding the date of the final action taken under section 6
23 of this chapter; plus

24 (2) to the extent it is not included in subdivision (1), the net
25 assessed value of property that is assessed as residential property
26 under the rules of the department of local government finance,
27 within the airport development zone, as finally determined for the
28 current assessment date.

29 However, subdivision (2) applies only to an airport development zone
30 established after June 30, 1997, and the portion of an airport
31 development zone established before June 30, 1997, that is added to an
32 existing airport development zone.

33 (b) A resolution adopted under section 5 of this chapter and
34 confirmed under section 6 of this chapter must include a provision with
35 respect to the allocation and distribution of property taxes for the
36 purposes and in the manner provided in this section.

37 (c) The allocation provision must:

38 (1) apply to the entire airport development zone; and

39 (2) require that any property tax on taxable tangible property
40 subsequently levied by or for the benefit of any public body
41 entitled to a distribution of property taxes in the airport

- 1 development zone be allocated and distributed as provided in
2 subsections (d) and (e).
- 3 (d) Except as otherwise provided in this section:
- 4 (1) the proceeds of the taxes attributable to the lesser of:
- 5 (A) the assessed value of the tangible property for the
6 assessment date with respect to which the allocation and
7 distribution is made; or
8 (B) the base assessed value;
- 9 shall be allocated and, when collected, paid into the funds of the
10 respective taxing units; and
- 11 (2) the excess of the proceeds of the property taxes imposed for
12 the assessment date with respect to which the allocation and
13 distribution are made that are attributable to taxes imposed after
14 being approved by the voters in a referendum or local public
15 question conducted after April 30, 2010, not otherwise included
16 in subdivision (1) shall be allocated to and, when collected, paid
17 into the funds of the taxing unit for which the referendum or local
18 public question was conducted.
- 19 (e) All of the property tax proceeds in excess of those described in
20 subsection (d) shall be allocated to the eligible entity for the airport
21 development zone and, when collected, paid into special funds as
22 follows:
- 23 (1) The commission may determine that a portion of tax proceeds
24 shall be allocated to a training grant fund to be expended by the
25 commission without appropriation solely for the purpose of
26 reimbursing training expenses incurred by public or private
27 entities in the training of employees for the qualified airport
28 development project.
- 29 (2) The commission may determine that a portion of tax proceeds
30 shall be allocated to a debt service fund and dedicated to the
31 payment of principal and interest on revenue bonds or a loan
32 contract of the board of aviation commissioners or airport
33 authority for a qualified airport development project, to the
34 payment of leases for a qualified airport development project, or
35 to the payment of principal and interest on bonds issued by an
36 eligible entity to pay for qualified airport development projects in
37 the airport development zone or serving the airport development
38 zone.
- 39 (3) The commission may determine that a part of the tax proceeds
40 shall be allocated to a project fund and used to pay expenses
41 incurred by the commission for a qualified airport development

- 1 project that is in the airport development zone or is serving the
2 airport development zone.
- 3 (4) Except as provided in subsection (f), all remaining tax
4 proceeds after allocations are made under subdivisions (1), (2),
5 and (3) shall be allocated to a project fund and dedicated to the
6 reimbursement of expenditures made by the commission for a
7 qualified airport development project that is in the airport
8 development zone or is serving the airport development zone.
- 9 (f) Before July 15 of each year, the commission shall do the
10 following:
- 11 (1) Determine the amount, if any, by which tax proceeds allocated
12 to the project fund in subsection (e)(3) in the following year will
13 exceed the amount necessary to satisfy amounts required under
14 subsection (e).
- 15 (2) Provide a written notice to the county auditor and the officers
16 who are authorized to fix budgets, tax rates, and tax levies under
17 IC 6-1.1-17-5 for each of the other taxing units that is wholly or
18 partly located within the allocation area. The notice must:
- 19 (A) state the amount, if any, of excess tax proceeds that the
20 commission has determined may be allocated to the respective
21 taxing units in the manner prescribed in subsection (d)(1); or
22 (B) state that the commission has determined that there are no
23 excess tax proceeds that may be allocated to the respective
24 taxing units in the manner prescribed in subsection (d)(1).
- 25 The county auditor shall allocate to the respective taxing units the
26 amount, if any, of excess tax proceeds determined by the
27 commission.
- 28 (g) When money in the debt service fund and in the project fund is
29 sufficient to pay all outstanding principal and interest (to the earliest
30 date on which the obligations can be redeemed) on revenue bonds
31 issued by the board of aviation commissioners or airport authority for
32 the financing of qualified airport development projects, all lease rentals
33 payable on leases of qualified airport development projects, and all
34 costs and expenditures associated with all qualified airport
35 development projects, money in the debt service fund and in the project
36 fund in excess of those amounts shall be paid to the respective taxing
37 units in the manner prescribed by subsection (d)(1).
- 38 (h) Property tax proceeds allocable to the debt service fund under
39 subsection (e)(2) must, subject to subsection (g), be irrevocably
40 pledged by the eligible entity for the purpose set forth in subsection
41 (e)(2).

1 (i) Notwithstanding any other law, each assessor shall, upon petition
2 of the commission, reassess the taxable tangible property situated upon
3 or in, or added to, the airport development zone effective on the next
4 assessment date after the petition.

5 (j) Notwithstanding any other law, the assessed value of all taxable
6 tangible property in the airport development zone, for purposes of tax
7 limitation, property tax replacement, and formulation of the budget, tax
8 rate, and tax levy for each political subdivision in which the property
9 is located is the lesser of:

10 (1) the assessed value of the tangible property as valued without
11 regard to this section; or

12 (2) the base assessed value.

13 (k) If the commission confirms, or modifies and confirms, a
14 resolution under section 6 of this chapter and the commission makes
15 either of the filings required under section 6(c) of this chapter after the
16 first anniversary of the effective date of the allocation provision, the
17 auditor of the county in which the airport development zone is located
18 shall compute the base assessed value for the allocation area using the
19 assessment date immediately preceding the later of:

20 (1) the date on which the documents are filed with the county
21 auditor; or

22 (2) the date on which the documents are filed with the department
23 of local government finance.

24 (l) For an airport development zone established after June 30, 2024,
25 "residential property" refers to the assessed value of property that is
26 allocated to the one percent (1%) homestead land and improvement
27 categories in the county tax and billing software system. ~~along with the~~
28 ~~residential assessed value as defined for purposes of calculating the~~
29 ~~rate for the local income tax property tax relief credit designated for~~
30 ~~residential property under IC 6-3-6-5-6(d)(3) (before its expiration).~~

31 SECTION 128. IC 8-22-3.5-9.3, AS ADDED BY P.L.123-2024,
32 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
33 JULY 1, 2026]: Sec. 9.3. (a) Notwithstanding any other law, if the
34 Indiana economic development corporation subsequently designates
35 territory that is located in an existing allocation area under this chapter
36 as an innovation development district under IC 36-7-32.5, the
37 allocation area may not be renewed or extended under this chapter until
38 the term of the innovation development district expires.

39 (b) **Notwithstanding any other law, for taxing districts that**
40 **include multiple tax increment financing districts under this**
41 **chapter, the original tax increment financing district does not**
42 **expire and stays active only for the purpose of satisfying**

1 **outstanding bonds issued by the subsequent tax increment**
 2 **financing district, only if the commission completes the following**
 3 **requirements:**

4 **(1) Provides a written appeal to and receives the approval of**
 5 **the department of local government finance.**

6 **(2) Provides written notice to the state board of accounts of**
 7 **the appeal.**

8 SECTION 129. IC 8-22-3.5-9.8, AS ADDED BY P.L.249-2015,
 9 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 10 JULY 1, 2026]: Sec. 9.8. (a) A commission may enter into a written
 11 agreement with a taxpayer who owns, or is otherwise obligated to pay
 12 property taxes on, tangible property that is or will be located in an
 13 allocation area established under this chapter in which the taxpayer
 14 waives review of any assessment of the taxpayer's tangible property
 15 that is located in the allocation area for an assessment date that occurs
 16 during the term of any specified bond or lease obligations that are
 17 payable from property taxes in accordance with an allocation provision
 18 for the allocation area and any applicable statute, ordinance, or
 19 resolution. An agreement described in this section may precede the
 20 establishment of the allocation area or the determination to issue bonds
 21 or enter into leases payable from the allocated property taxes.

22 **(b) The original owner of each nonowner occupied residential**
 23 **property subject to the two percent (2%) tax cap, that is located in**
 24 **the tax increment financing area and is excluded from the base**
 25 **assessed value, shall upon completion of construction enter into a**
 26 **written agreement with the commission indicating the owner shall**
 27 **be obligated to pay the property tax for the portion of outstanding**
 28 **bonds in the tax increment financing district attributable to the**
 29 **property until the term length of the original outstanding bond is**
 30 **retired. The written agreement with the commission shall be**
 31 **considered a lien on the property and shall be included as part of**
 32 **the residential real estate sales disclosure under IC 32-21-5. If the**
 33 **property is subsequently sold as a homestead property and**
 34 **becomes subject to the one percent (1%) tax cap, the new owner**
 35 **shall be responsible for the lien on the property attributable to the**
 36 **written agreement with the commission, and the new homestead**
 37 **property owner shall be obligated to fulfill the terms of the written**
 38 **agreement including the payment of the property tax liability**
 39 **included in the agreement."**

40 Page 143, between lines 4 and 5, begin a new paragraph and insert:

41 "SECTION 17. IC 10-18-2-19, AS AMENDED BY P.L.146-2024,
 42 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

1 JULY 1, 2026]: Sec. 19. (a) If a county executive desires to carry out
 2 this chapter, the county executive must adopt a declaratory resolution
 3 in substance as follows:

4 "Be it resolved, by the county executive of _____ County, that
 5 said county should proceed alone, or jointly with the city of
 6 _____ located in such county, to carry out the purposes of
 7 IC 10-18-2."

8 (b) The resolution shall be recorded in the proceedings of the county
 9 executive. Notice of the adoption of the declaratory resolution shall be
 10 given by the county executive by the publication of the resolution two
 11 (2) times in full published at least a week apart in accordance with
 12 IC 5-3-1-2(m) or ~~IC 5-3-1-4~~. **IC 5-3-1-1.5**.

13 (c) The county executive may:

- 14 (1) appropriate money;
- 15 (2) make loans;
- 16 (3) issue bonds;
- 17 (4) levy taxes; and

18 (5) do everything that may be necessary to carry out this chapter.
 19 If any bonds are issued under this chapter by a county and the bonds
 20 have to be refunded, it is not necessary for the county executive to
 21 adopt a declaratory resolution.

22 (d) The rights and powers of this chapter vested in any county
 23 executive may not be exhausted by being exercised one (1) or more
 24 times, but are continuing rights and powers.

25 (e) If there is a second or other subsequent exercise of power under
 26 this chapter by any county, it is not necessary for the county executive
 27 to adopt a declaratory resolution. Any county acting a second or
 28 subsequent time may proceed to carry out this chapter without any
 29 appropriation by the county fiscal body and without being required to
 30 comply with any other law relating to appropriations and budgets
 31 except for section 2 of this chapter.

32 SECTION 18. IC 10-18-4-22, AS AMENDED BY P.L.84-2016,
 33 SECTION 60, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 34 JULY 1, 2026]: Sec. 22. (a) If a city legislative body wants to
 35 implement this chapter, the legislative body must adopt an ordinance
 36 that must be in substance as follows:

37 "Be it resolved by _____ (name of the city's legislative body)
 38 that the city should proceed (or jointly with _____ County, in
 39 which it is located) to carry out the purposes of IC 10-18-4."

40 The ordinance must be submitted to the mayor of the city for approval.
 41 If the ordinance is approved by the mayor, the city clerk shall give
 42 notice of the adoption of the ordinance by the publication of the

1 ordinance in full by two (2) insertions published at least one (1) week
2 apart under ~~IC 5-3-1-4~~. **IC 5-3-1-1.5**.

3 (b) The city may appropriate money, issue bonds, levy taxes, and do
4 everything necessary to implement this chapter.

5 (c) If a city issues bonds under this chapter and the bonds must be
6 refunded, the city's legislative body is not required to adopt an
7 ordinance for that purpose.

8 (d) A city's rights and powers under this chapter are not exhausted
9 by being exercised one (1) or more times, but are continuing rights and
10 powers. A subsequent exercise of power under this chapter by a city
11 does not require the city's legislative body to adopt an ordinance. A city
12 that wants to act a subsequent time to implement this chapter may
13 proceed, acting through its board of public works, with the approval of
14 its mayor, when money has been appropriated for the action by an
15 ordinance passed by the city's legislative body and approved by the
16 mayor, without complying with any other law relating to appropriations
17 and budgets except for section 3 of this chapter.

18 (e) A taxpayer aggrieved by an action under this section may appeal
19 the decision to the circuit court, superior court, or probate court of the
20 county within ten (10) days in the same manner as other appeals are
21 taken from an action of the board. The cause of action shall be tried de
22 novo."

23 Page 143, between lines 34 and 35, begin a new paragraph and
24 insert:

25 "SECTION 5. IC 20-46-7-12, AS AMENDED BY P.L.159-2020,
26 SECTION 63, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
27 UPON PASSAGE]: Sec. 12. (a) Except as provided by IC 5-1-14-10
28 and subsection (c), the maximum term or repayment period for bonds
29 issued by a school corporation for a school building construction
30 project may not exceed twenty (20) years after the date of the issuance
31 of the bonds.

32 (b) If a school corporation is an eligible school corporation under
33 IC 5-1-5-2.5 **or IC 5-1-5-2.6**, the school corporation may extend the
34 repayment period beyond the maximum repayment period that applied
35 to the bond, loan, or lease at the time the obligation was incurred as
36 provided by IC 5-1-5-2.5 **or IC 5-1-5-2.6**.

37 (c) Except as provided by IC 5-1-14-10, the maximum term or
38 repayment period for bonds issued by a school corporation for a school
39 building construction project and to repay loans made or guaranteed by
40 a federal agency may not exceed forty (40) years after the date of the
41 issuance of the bonds.

1 SECTION 6. IC 20-46-7-15, AS AMENDED BY P.L.244-2017,
 2 SECTION 105, IS AMENDED TO READ AS FOLLOWS
 3 [EFFECTIVE UPON PASSAGE]: Sec. 15. (a) As used in this section,
 4 "debt service fund" includes the separate debt service fund for the
 5 payment of debt service on bonds used to implement solutions to a
 6 contractual retirement or severance liability.

7 (b) As used in this section, "eligible school corporation" has the
 8 meaning set forth in IC 5-1-5-2.5 **or IC 5-1-5-2.6.**

9 (c) As used in this section, "increment" refers to the annual
 10 increment computed under IC 5-1-5-2.5 **or IC 5-1-5-2.6** with respect
 11 to bonds issued to retire or otherwise refund other bonds for each year
 12 that the bonds that are being retired or refunded would have been
 13 outstanding.

14 (d) A school corporation may make a request to continue to impose
 15 a debt service fund levy in the amount that the school corporation
 16 would have been able to impose to pay debt service on bonds that were
 17 retired or refunded by the issuance of refunding bonds. A school
 18 corporation must include in its request a copy of the ordinance adopted
 19 under IC 5-1-5-2.5 **or IC 5-1-5-2.6.**

20 (e) The department of local government finance shall grant the
 21 school corporation permission to continue to impose such a debt
 22 service fund levy if the department finds that the school corporation
 23 qualifies to issue refunding bonds under IC 5-1-5-2.5 **or IC 5-1-5-2.6.**

24 (f) An eligible school corporation that is granted permission to
 25 impose a debt service fund levy as described in this section may
 26 transfer the lesser of the amount of credits granted under IC 6-1.1-20.6
 27 against the school corporation's combined levy for all the school
 28 corporation's funds or the amount of the increment from the debt
 29 service fund to the operations fund.

30 SECTION 19. IC 20-48-4-2, AS AMENDED BY P.L.147-2016,
 31 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 32 JULY 1, 2026]: Sec. 2. (a) The board may authorize the trustee to issue
 33 township warrants or bonds to pay for the building or the proportional
 34 cost of it. The warrants or bonds:

- 35 (1) may run for a period not exceeding fifteen (15) years;
- 36 (2) may bear interest at any rate; and
- 37 (3) shall be sold for not less than par.

38 The township trustee, before issuing the warrants or bonds, shall place
 39 a notice in accordance with ~~IC 5-3-1-4~~ **IC 5-3-1-1.5** in at least one (1)
 40 appropriate publication announcing the sale of the bonds in at least one
 41 (1) issue a week for three (3) weeks. The notice must comply with
 42 IC 5-3-1 and must set forth the amount of bonds offered, the

1 denomination, the period to run, the rate of interest, and the date, place,
2 and time of selling. The township board shall attend the bond sale and
3 must concur in the sale before the bonds are sold.

4 (b) The board shall annually levy sufficient taxes each year to pay
5 at least one-fifteenth (1/15) of the warrants or bonds, including interest,
6 and the trustee shall apply the annual tax to the payment of the warrants
7 or bonds each year.

8 (c) A debt of the township may not be created except by the
9 township board in the manner specified in this section. The board may
10 bring an action in the name of the state against the bond of a trustee to
11 recover for the use of the township funds expended in the unauthorized
12 payment of a debt. The board may appropriate and the township trustee
13 shall pay from township funds a reasonable sum for attorney's fees for
14 this purpose.

15 (d) If a taxpayer serves the board with a written demand that the
16 board bring an action as described in subsection (c), and after thirty
17 (30) days the board has not brought an action, a taxpayer may bring an
18 action to recover for the use of the township funds expended in the
19 unauthorized payment of a debt. An action brought under this
20 subsection shall be brought in the name of the state.

21 Page 159, between lines 18 and 19, begin a new paragraph and
22 insert:

23 "SECTION 141. IC 32-21-5-7, AS AMENDED BY P.L.186-2025,
24 SECTION 166, IS AMENDED TO READ AS FOLLOWS
25 [EFFECTIVE JULY 1, 2026]: Sec. 7. (a) The Indiana real estate
26 commission established by IC 25-34.1-2-1 shall adopt a specific
27 disclosure form that contains the following:

28 (1) Disclosure by the owner of the known condition of the
29 following:

30 (A) The foundation.

31 (B) The mechanical systems.

32 (C) The roof.

33 (D) The structure.

34 (E) The water and sewer systems.

35 (F) Additions that may require improvements to the sewage
36 disposal system.

37 (G) Other areas that the Indiana real estate commission
38 determines are appropriate.

39 (2) Disclosure by the owner of known:

40 (A) contamination caused by the manufacture of a controlled
41 substance (as defined by IC 35-48-1.1-7) on the property that

- 1 has not been certified as decontaminated by a qualified
2 inspector who is certified under IC 16-19-3.1; or
3 (B) manufacture of methamphetamine or dumping of waste
4 from the manufacture of methamphetamine in a residential
5 structure on the property.
- 6 (3) A notice to the prospective buyer that contains substantially
7 the following language:
8 "The prospective buyer and the owner may wish to obtain
9 professional advice or inspections of the property and provide for
10 appropriate provisions in a contract between them concerning any
11 advice, inspections, defects, or warranties obtained on the
12 property."
13 (4) A notice to the prospective buyer that contains substantially
14 the following language:
15 "The representations in this form are the representations of the
16 owner and are not the representations of the agent, if any. This
17 information is for disclosure only and is not intended to be a part
18 of any contract between the buyer and owner."
19 (5) A disclosure by the owner that an airport is located within a
20 geographical distance from the property as determined by the
21 Indiana real estate commission. The commission may consider the
22 differences between an airport serving commercial airlines and an
23 airport that does not serve commercial airlines in determining the
24 distance to be disclosed.
25 (6) A disclosure by the owner that:
26 (A) the property is located near a military installation, within
27 a state area of interest (as defined in IC 36-7-30.2-6), and may
28 be impacted to some degree by the effects of the installation's
29 military operations; and
30 (B) local laws may restrict use and development of the
31 property to promote compatibility with military installation
32 operations.
33 (7) If the owner has personal knowledge of the fact that all or a
34 portion of the real estate is located within a community's flood
35 plain boundaries, as indicated in a Federal Emergency
36 Management Agency Flood Insurance Rate Map, a disclosure by
37 the owner of that fact.
38 (8) A disclosure by the owner that the property is located within
39 a locally designated historic district under IC 36-7-11.
40 (9) A disclosure by the owner of a conservation easement (as
41 defined in IC 32-23-5-2).

1 **(10) A disclosure by the owner if the property has a lien**
 2 **pursuant to a written agreement with a redevelopment**
 3 **commission or reuse authority under any of the following:**

4 **(A) IC 8-22-3.5-9.8(b).**

5 **(B) IC 36-7-14-39.6(b).**

6 **(C) IC 36-7-15.1-26.6(b).**

7 **(D) IC 36-7-30-26.5(b).**

8 **(E) IC 36-7-30.5-31.5(b).**

9 (b) Responsibility for the disclosure required under subsection
 10 (a)(6) rests solely with the owner of the property and no liability for the
 11 owner's failure to make the required disclosure shall accrue to any third
 12 party. Failure of the owner to make the required disclosure under
 13 subsection (a)(6) shall not:

14 (1) invalidate the transfer of the property; or

15 (2) create any encumbrance or lien upon any legal or equitable
 16 title to the property.

17 SECTION 142. IC 32-25.5-3-11, AS ADDED BY P.L.27-2017,
 18 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 UPON PASSAGE]: Sec. 11. (a) If:

20 (1) a meeting of a homeowners association is called in accordance
 21 with the requirements of the homeowners association's governing
 22 documents, regardless of whether the meeting is:

23 (A) an annual meeting;

24 (B) a special meeting; or

25 (C) any other meeting called by the board or the members;

26 (2) a purpose of the meeting is the election or appointment of
 27 members of the board of directors of the homeowners association;
 28 and

29 (3) the number of members of the homeowners association in
 30 attendance at the meeting does not constitute a quorum as defined
 31 in the governing documents of the homeowners association;

32 the members of the board of directors at the time of the meeting may
 33 continue to serve until their successors are selected and qualified,
 34 regardless of the length of any member's term or the number of terms
 35 the member has served.

36 (b) The failure of a homeowners association to achieve a quorum at
 37 a meeting described in subsection (a), **or the fact that a member is**
 38 **not eligible to serve on the board of directors or vote in the election**
 39 **of the board of directors under subsection (d)**, does not exempt any
 40 member from, or create an affirmative defense for any member with
 41 respect to:

- 1 (1) the member's obligations under the homeowners association's
 2 governing documents; or
 3 (2) the member's obligations to otherwise abide by covenants
 4 regulating:
 5 (A) the use of real estate; or
 6 (B) the payment of assessments.
- 7 (c) If a homeowners association's governing documents permit both
 8 the homeowners association and members of the homeowners
 9 association to enforce provisions of the governing documents, the
 10 homeowners association has authority both:
 11 (1) as a corporation or an entity; and
 12 (2) as derived from the members of the homeowners association's
 13 board;
 14 to enforce the governing documents of the homeowners association.
- 15 **(d) Beginning after the effective date of this subsection as added
 16 by HEA 1210-2026, only members of the homeowners association
 17 who use their property as a homestead (as defined in
 18 IC 6-1.1-12-37) are eligible to:**
- 19 **(1) be elected and serve as a member of the board of directors
 20 of the homeowners association;**
 21 **(2) cast a vote for a member of the homeowners association
 22 who is eligible to be a member of the board of directors of the
 23 homeowners association; or**
 24 **(3) cast a vote on a matter regarding any of the following:**
 25 **(A) A prohibition or restriction of an owner of a privately
 26 owned residential property from using the property as a
 27 rental property.**
 28 **(B) A prohibition or restriction regarding the use of
 29 property as a rental property.**
- 30 **The term of a member of the board of directors of a homeowners
 31 association who does not meet the qualification under this section
 32 terminates on the effective date of this subsection as added by HEA
 33 1210-2026."**
- 34 Page 162, line 14, delete "A" and insert "**Except as provided in
 35 subsection (c), a**".
- 36 Page 162, between lines 27 and 28, begin a new paragraph and
 37 insert:
 38 "**(c) A unit that has adopted an ordinance, resolution,
 39 regulation, policy, or rule before January 1, 2026, that does not
 40 comply with subsection (a) is exempt from the provisions of this
 41 section until January 1, 2028, at which time a unit described in this
 42 subsection shall comply with this section.**"

1 SECTION 145. IC 36-1-24-6, AS ADDED BY P.L.73-2018,
 2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 JULY 1, 2018 (RETROACTIVE)]: Sec. 6. (a) As used in this chapter,
 4 "short term rental" means the rental of:

- 5 (1) a single family home;
- 6 (2) a dwelling unit in a single family home;
- 7 (3) a dwelling unit in a two-family or multifamily dwelling; or
- 8 (4) a dwelling unit in a condominium, cooperative, or time share;

9 for terms of less than thirty (30) days at a time through a short term
 10 rental platform. The term includes a detached accessory structure,
 11 including a guest house, or other living quarters that are intended for
 12 human habitation, if the entire property is designated for a single family
 13 residential use.

14 (b) The term does not include property that is used for any
 15 nonresidential use. **For purposes of section 1 of this chapter, the**
 16 **term does not include a private, owner occupied business with two**
 17 **(2) to ten (10) guest rooms where overnight accommodations and**
 18 **a morning meal are provided to the public for compensation and**
 19 **that is operated primarily as a business.**

20 SECTION 20. IC 36-2-3-7 IS AMENDED TO READ AS
 21 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 7. (a) The fiscal body
 22 shall hold its meetings in the county seat, in the county auditor's office,
 23 or in another location provided by the county executive and approved
 24 by the fiscal body.

25 (b) The fiscal body:

- 26 (1) shall hold a regular meeting in January after its election, for
 27 the purpose of organization and other business;
- 28 (2) shall hold a regular meeting annually, as prescribed by
 29 IC 6-1.1-17, to adopt the county's annual budget and tax rate;
- 30 (3) may hold a special meeting under subsection (c) or (d); and
- 31 (4) in the case of a county subject to IC 36-2-3.5, shall hold
 32 meetings at a regularly scheduled time each month that does not
 33 conflict with the meetings of the county executive.

34 (c) A special meeting of the fiscal body may be called:

- 35 (1) by the county auditor or the president of the fiscal body; or
- 36 (2) by a majority of the members of the fiscal body.

37 At least forty-eight (48) hours before the meeting, the auditor,
 38 president, or members calling the meeting shall give written notice of
 39 the meeting to each member of the fiscal body and publish, at least one
 40 (1) day before the meeting, the notice in accordance with ~~IC 5-3-1-4.~~
 41 **IC 5-3-1-1.5.** This subsection does not apply to a meeting called to deal
 42 with an emergency under IC 5-14-1.5-5.

1 (d) If a court orders the county auditor to make an expenditure of
 2 county money for a purpose for which an appropriation has not been
 3 made, the auditor shall immediately call an emergency meeting of the
 4 fiscal body to discuss the matter. Notwithstanding subsection (c), the
 5 meeting must be held within three (3) working days of the receipt of
 6 the order by the auditor, and notice of the meeting day, time, and ~~places~~
 7 **place** is sufficient if:

8 (1) given by telephone to the members of the fiscal body; and

9 (2) given according to IC 5-14-1.5."

10 Page 166, between lines 9 and 10, begin a new paragraph and insert:

11 "SECTION 21. IC 36-7-4-920 IS AMENDED TO READ AS
 12 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 920. (a) The board of
 13 zoning appeals shall fix a reasonable time for the hearing of
 14 administrative appeals, exceptions, uses, and variances.

15 (b) Public notice in accordance with IC 5-3-1-2 and ~~IC 5-3-1-4~~
 16 **IC 5-3-1-1.5** and due notice to interested parties shall be given at least
 17 ten (10) days before the date set for the hearing.

18 (c) The party taking the appeal, or applying for the exception, use,
 19 or variance, may be required to assume the cost of public notice and
 20 due notice to interested parties. At the hearing, each party may appear
 21 in person, by agent, or by attorney.

22 (d) The board shall, by rule, determine who are interested parties,
 23 how notice is to be given to them, and who is required to give that
 24 notice.

25 (e) The staff (as defined in the zoning ordinance), if any, may appear
 26 before the board at the hearing and present evidence in support of or in
 27 opposition to the granting of a variance or the determination of any
 28 other matter.

29 (f) Other persons may appear and present relevant evidence.

30 (g) A person may not communicate with any member of the board
 31 before the hearing with intent to influence the member's action on a
 32 matter pending before the board. Not less than five (5) days before the
 33 hearing, however, the staff (as defined in the zoning ordinance), if any,
 34 may file with the board a written statement setting forth any facts or
 35 opinions relating to the matter.

36 (h) The board may require any party adverse to any pending petition
 37 to enter a written appearance specifying the party's name and address.
 38 If the written appearance is entered more than four (4) days before the
 39 hearing, the board may also require the petitioner to furnish each
 40 adverse party with a copy of the petition and a plot plan of the property
 41 involved."

1 Page 177, between lines 28 and 29, begin a new paragraph and
2 insert:

3 "SECTION 149. IC 36-7-14-39.6, AS ADDED BY P.L.249-2015,
4 SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JULY 1, 2026]: Sec. 39.6. **(a)** A redevelopment commission may enter
6 into a written agreement with a taxpayer who owns, or is otherwise
7 obligated to pay property taxes on, tangible property that is or will be
8 located in an allocation area established under this chapter in which the
9 taxpayer waives review of any assessment of the taxpayer's tangible
10 property that is located in the allocation area for an assessment date
11 that occurs during the term of any specified bond or lease obligations
12 that are payable from property taxes in accordance with an allocation
13 provision for the allocation area and any applicable statute, ordinance,
14 or resolution. An agreement described in this section may precede the
15 establishment of the allocation area or the determination to issue bonds
16 or enter into leases payable from the allocated property taxes.

17 **(b) The original owner of each nonowner occupied residential**
18 **property subject to the two percent (2%) tax cap, that is located in**
19 **the tax increment financing area and is excluded from the base**
20 **assessed value, shall upon completion of construction enter into a**
21 **written agreement with the redevelopment commission indicating**
22 **the owner shall be obligated to pay the property tax for the portion**
23 **of outstanding bonds in the tax increment financing district**
24 **attributable to the property until the term length of the original**
25 **outstanding bond is retired. The written agreement with the**
26 **redevelopment commission shall be considered a lien on the**
27 **property and shall be included as part of the residential real estate**
28 **sales disclosure under IC 32-21-5. If the property is subsequently**
29 **sold as a homestead property and becomes subject to the one**
30 **percent (1%) tax cap, the new owner shall be responsible for the**
31 **lien on the property attributable to the written agreement with the**
32 **redevelopment commission, and the new homestead property**
33 **owner shall be obligated to fulfill the terms of the written**
34 **agreement including the payment of the property tax liability**
35 **included in the agreement.**

36 SECTION 150. IC 36-7-14-39.8, AS ADDED BY P.L.123-2024,
37 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
38 JULY 1, 2026]: Sec. 39.8. **(a)** Notwithstanding any other law, if the
39 Indiana economic development corporation subsequently designates
40 territory that is located in an existing allocation area under this chapter
41 as an innovation development district under IC 36-7-32.5, the

1 allocation area may not be renewed or extended under this chapter until
2 the term of the innovation development district expires.

3 **(b) Notwithstanding any other law, for taxing districts that**
4 **include multiple tax increment financing districts under this**
5 **chapter, the original tax increment financing district does not**
6 **expire and stays active only for the purpose of satisfying**
7 **outstanding bonds issued by the subsequent tax increment**
8 **financing district, only if the redevelopment commission completes**
9 **the following requirements:**

10 **(1) Provides a written appeal to and receives the approval of**
11 **the department of local government finance.**

12 **(2) Provides written notice to the state board of accounts of**
13 **the appeal."**

14 Page 193, delete lines 18 through 24, begin a new paragraph and
15 insert:

16 "(k) For an allocation area established after June 30, 2024,
17 "residential property" refers to the assessed value of property that is
18 allocated to the one percent (1%) homestead land and improvement
19 categories in the county tax and billing software system. ~~along with the~~
20 ~~residential assessed value as defined for purposes of calculating the~~
21 ~~rate for the local income tax property tax relief credit designated for~~
22 ~~residential property under IC 6-3-6-5-6(d)(3)."~~

23 Page 202, delete lines 18 through 24, begin a new paragraph and
24 insert:

25 "(k) For an allocation area established after June 30, 2024,
26 "residential property" refers to the assessed value of property that is
27 allocated to the one percent (1%) homestead land and improvement
28 categories in the county tax and billing software system. ~~along with the~~
29 ~~residential assessed value as defined for purposes of calculating the~~
30 ~~rate for the local income tax property tax relief credit designated for~~
31 ~~residential property under IC 6-3-6-5-6(d)(3) (before its expiration):~~

32 SECTION 154. IC 36-7-15.1-26.6, AS ADDED BY P.L.249-2015,
33 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
34 JULY 1, 2026]: Sec. 26.6. **(a)** The commission may enter into a written
35 agreement with a taxpayer who owns, or is otherwise obligated to pay
36 property taxes on, tangible property that is or will be located in an
37 allocation area established under this chapter in which the taxpayer
38 waives review of any assessment of the taxpayer's tangible property
39 that is located in the allocation area for an assessment date that occurs
40 during the term of any specified bond or lease obligations that are
41 payable from property taxes in accordance with an allocation provision
42 for the allocation area and any applicable statute, ordinance, or

1 resolution. An agreement described in this section may precede the
 2 establishment of the allocation area or the determination to issue bonds
 3 or enter into leases payable from the allocated property taxes.

4 **(b) The original owner of each nonowner occupied residential**
 5 **property subject to the two percent (2%) tax cap, that is located in**
 6 **the tax increment financing area and is excluded from the base**
 7 **assessed value, shall upon completion of construction enter into a**
 8 **written agreement with the redevelopment commission indicating**
 9 **the owner shall be obligated to pay the property tax for the portion**
 10 **of outstanding bonds in the tax increment financing district**
 11 **attributable to the property until the term length of the original**
 12 **outstanding bond is retired. The written agreement with the**
 13 **redevelopment commission shall be considered a lien on the**
 14 **property and shall be included as part of the residential real estate**
 15 **sales disclosure under IC 32-21-5. If the property is subsequently**
 16 **sold as a homestead property and becomes subject to the one**
 17 **percent (1%) tax cap, the new owner shall be responsible for the**
 18 **lien on the property attributable to the written agreement with the**
 19 **redevelopment commission, and the new homestead property**
 20 **owner shall be obligated to fulfill the terms of the written**
 21 **agreement including the payment of the property tax liability**
 22 **included in the agreement.**

23 SECTION 155. IC 36-7-15.1-26.8, AS ADDED BY P.L.123-2024,
 24 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 25 JULY 1, 2026]: Sec. 26.8. **(a)** Notwithstanding any other law, if the
 26 Indiana economic development corporation subsequently designates
 27 territory that is located in an existing allocation area under this chapter
 28 as an innovation development district under IC 36-7-32.5, the
 29 allocation area may not be renewed or extended under this chapter until
 30 the term of the innovation development district expires.

31 **(b) Notwithstanding any other law, for taxing districts that**
 32 **include multiple tax increment financing districts under this**
 33 **chapter, the original tax increment financing district does not**
 34 **expire and stays active only for the purpose of satisfying**
 35 **outstanding bonds issued by the subsequent tax increment**
 36 **financing district, only if the redevelopment commission completes**
 37 **the following requirements:**

38 **(1) Provides a written appeal to and receives the approval of**
 39 **the department of local government finance.**

40 **(2) Provides written notice to the state board of accounts of**
 41 **the appeal."**

1 Page 212, delete lines 30 through 36, begin a new paragraph and
2 insert:

3 "(k) For an allocation area established after June 30, 2024,
4 "residential property" refers to the assessed value of property that is
5 allocated to the one percent (1%) homestead land and improvement
6 categories in the county tax and billing software system. ~~along with the~~
7 ~~residential assessed value as defined for purposes of calculating the~~
8 ~~rate for the local income tax property tax relief credit designated for~~
9 ~~residential property under IC 6-3.6-5-6(d)(3)."~~

10 Page 219, delete lines 16 through 22, begin a new paragraph and
11 insert:

12 "(k) For an allocation area established after June 30, 2024,
13 "residential property" refers to the assessed value of property that is
14 allocated to the one percent (1%) homestead land and improvement
15 categories in the county tax and billing software system. ~~along with the~~
16 ~~residential assessed value as defined for purposes of calculating the~~
17 ~~rate for the local income tax property tax relief credit designated for~~
18 ~~residential property under IC 6-3.6-5-6(d)(3) (before its expiration)."~~

19 Page 227, delete lines 9 through 15, begin a new paragraph and
20 insert:

21 "(j) For an allocation area established after June 30, 2024,
22 "residential property" refers to the assessed value of property that is
23 allocated to the one percent (1%) homestead land and improvement
24 categories in the county tax and billing software system. ~~along with the~~
25 ~~residential assessed value as defined for purposes of calculating the~~
26 ~~rate for the local income tax property tax relief credit designated for~~
27 ~~residential property under IC 6-3.6-5-6(d)(3)."~~

28 Page 232, delete lines 29 through 35, begin a new paragraph and
29 insert:

30 "(j) For an allocation area established after June 30, 2024,
31 "residential property" refers to the assessed value of property that is
32 allocated to the one percent (1%) homestead land and improvement
33 categories in the county tax and billing software system. ~~along with the~~
34 ~~residential assessed value as defined for purposes of calculating the~~
35 ~~rate for the local income tax property tax relief credit designated for~~
36 ~~residential property under IC 6-3.6-5-6(d)(3) (before its expiration)."~~

37 SECTION 160. IC 36-7-30-25.2, AS ADDED BY P.L.123-2024,
38 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
39 JULY 1, 2026]: Sec. 25.2. **(a)** Notwithstanding any other law, if the
40 Indiana economic development corporation subsequently designates
41 territory that is located in an existing allocation area under this chapter
42 as an innovation development district under IC 36-7-32.5, the

1 allocation area may not be renewed or extended under this chapter until
2 the term of the innovation development district expires.

3 **(b) Notwithstanding any other law, for taxing districts that**
4 **include multiple tax increment financing districts under this**
5 **chapter, the original tax increment financing district does not**
6 **expire and stays active only for the purpose of satisfying**
7 **outstanding bonds issued by the subsequent tax increment**
8 **financing district, only if the reuse authority completes the**
9 **following requirements:**

10 **(1) Provides a written appeal to and receives the approval of**
11 **the department of local government finance.**

12 **(2) Provides written notice to the state board of accounts of**
13 **the appeal.**

14 SECTION 161. IC 36-7-30-26.5, AS ADDED BY P.L.249-2015,
15 SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
16 JULY 1, 2026]: Sec. 26.5. **(a)** A reuse authority may enter into a
17 written agreement with a taxpayer who owns, or is otherwise obligated
18 to pay property taxes on, tangible property that is or will be located in
19 an allocation area established under this chapter in which the taxpayer
20 waives review of any assessment of the taxpayer's tangible property
21 that is located in the allocation area for an assessment date that occurs
22 during the term of any specified bond or lease obligations that are
23 payable from property taxes in accordance with an allocation provision
24 for the allocation area and any applicable statute, ordinance, or
25 resolution. An agreement described in this section may precede the
26 establishment of the allocation area or the determination to issue bonds
27 or enter into leases payable from the allocated property taxes.

28 **(b) The original owner of each nonowner occupied residential**
29 **property subject to the two percent (2%) tax cap, that is located in**
30 **the tax increment financing area and is excluded from the base**
31 **assessed value, shall upon completion of construction enter into a**
32 **written agreement with the reuse authority indicating the owner**
33 **shall be obligated to pay the property tax for the portion of**
34 **outstanding bonds in the tax increment financing district**
35 **attributable to the property until the term length of the original**
36 **outstanding bond is retired. The written agreement with the reuse**
37 **authority shall be considered a lien on the property and shall be**
38 **included as part of the residential real estate sales disclosure under**
39 **IC 32-21-5. If the property is subsequently sold as a homestead**
40 **property and becomes subject to the one percent (1%) tax cap, the**
41 **new owner shall be responsible for the lien on the property**
42 **attributable to the written agreement with the reuse authority, and**

1 **the new homestead property owner shall be obligated to fulfill the**
 2 **terms of the written agreement including the payment of the**
 3 **property tax liability included in the agreement."**

4 Page 238, delete lines 32 through 38, begin a new paragraph and
 5 insert:

6 "(j) For an allocation area established after June 30, 2024,
 7 "residential property" refers to the assessed value of property that is
 8 allocated to the one percent (1%) homestead land and improvement
 9 categories in the county tax and billing software system. ~~along with the~~
 10 ~~residential assessed value as defined for purposes of calculating the~~
 11 ~~rate for the local income tax property tax relief credit designated for~~
 12 ~~residential property under IC 6-3.6-5-6(d)(3)."~~

13 Page 244, delete lines 35 through 41, begin a new paragraph and
 14 insert:

15 "(j) For an allocation area established after June 30, 2024,
 16 "residential property" refers to the assessed value of property that is
 17 allocated to the one percent (1%) homestead land and improvement
 18 categories in the county tax and billing software system. ~~along with the~~
 19 ~~residential assessed value as defined for purposes of calculating the~~
 20 ~~rate for the local income tax property tax relief credit designated for~~
 21 ~~residential property under IC 6-3.6-5-6(d)(3) (before its expiration).~~

22 SECTION 165. IC 36-7-30.5-30.3, AS ADDED BY P.L.123-2024,
 23 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JULY 1, 2026]: Sec. 30.3. **(a)** Notwithstanding any other law, if the
 25 Indiana economic development corporation subsequently designates
 26 territory that is located in an existing allocation area under this chapter
 27 as an innovation development district under IC 36-7-32.5, the
 28 allocation area may not be renewed or extended under this chapter until
 29 the term of the innovation development district expires.

30 **(b) Notwithstanding any other law, for taxing districts that**
 31 **include multiple tax increment financing districts under this**
 32 **chapter, the original tax increment financing district does not**
 33 **expire and stays active only for the purpose of satisfying**
 34 **outstanding bonds issued by the subsequent tax increment**
 35 **financing district, only if the development authority completes the**
 36 **following requirements:**

37 **(1) Provides a written appeal to and receives the approval of**
 38 **the department of local government finance.**

39 **(2) Provides written notice to the state board of accounts of**
 40 **the appeal.**

41 SECTION 166. IC 36-7-30.5-31.5, AS ADDED BY P.L.249-2015,
 42 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

1 JULY 1, 2026]: Sec. 31.5. **(a)** The development authority may enter
 2 into a written agreement with a taxpayer who owns, or is otherwise
 3 obligated to pay property taxes on, tangible property that is or will be
 4 located in an allocation area established under this chapter in which the
 5 taxpayer waives review of any assessment of the taxpayer's tangible
 6 property that is located in the allocation area for an assessment date
 7 that occurs during the term of any specified bond or lease obligations
 8 that are payable from property taxes in accordance with an allocation
 9 provision for the allocation area and any applicable statute, ordinance,
 10 or resolution. An agreement described in this section may precede the
 11 establishment of the allocation area or the determination to issue bonds
 12 or enter into leases payable from the allocated property taxes.

13 **(b) The original owner of each nonowner occupied residential**
 14 **property subject to the two percent (2%) tax cap, that is located in**
 15 **the tax increment financing area and is excluded from the base**
 16 **assessed value, shall upon completion of construction enter into a**
 17 **written agreement with the development authority indicating the**
 18 **owner shall be obligated to pay the property tax for the portion of**
 19 **outstanding bonds in the tax increment financing district**
 20 **attributable to the property until the term length of the original**
 21 **outstanding bond is retired. The written agreement with the**
 22 **development authority shall be considered a lien on the property**
 23 **and shall be included as part of the residential real estate sales**
 24 **disclosure under IC 32-21-5. If the property is subsequently sold as**
 25 **a homestead property and becomes subject to the one percent (1%)**
 26 **tax cap, the new owner shall be responsible for the lien on the**
 27 **property attributable to the written agreement with the**
 28 **development authority, and the new homestead property owner**
 29 **shall be obligated to fulfill the terms of the written agreement**
 30 **including the payment of the property tax liability included in the**
 31 **agreement."**

32 Page 246, delete lines 19 through 42.

33 Delete pages 247 through 255.

34 Page 261, between lines 33 and 34, begin a new paragraph and
 35 insert:

36 "SECTION 180. IC 36-8-11-12.1 IS ADDED TO THE INDIANA
 37 CODE AS A NEW SECTION TO READ AS FOLLOWS
 38 [EFFECTIVE UPON PASSAGE]: **Sec. 12.1 (a) This section applies**
 39 **to a county having a population of more than three hundred fifty**
 40 **thousand (350,000) and less than four hundred thousand (400,000)**

41 **(b) This section is an alternative to section 12 of this chapter if**
 42 **the appointment of the governing board under section 12 of this**

1 **chapter would exceed nine (9) members. The county legislative**
 2 **body may instead opt to appoint the governing board under this**
 3 **section.**

4 **(c) The board of trustees appointed under this section is**
 5 **composed of nine (9) members appointed as follows:**

6 **(1) Six (6) trustees appointed by the county commissioners,**
 7 **with not more than two (2) appointments coming from each**
 8 **original fire protection district or fire protection territory.**

9 **(2) Three (3) trustees appointed by the county council with not**
 10 **more than one (1) appointment coming from each original fire**
 11 **protection district or fire protection territory.**

12 **The county commissioners and county council shall consult with**
 13 **each other to appoint the most equal representation of the original**
 14 **fire protection districts and fire protection territories.**

15 **(d) The initial term of a trustee appointed under subsection (c)**
 16 **is as follows:**

17 **(1) Two (2) county commissioner appointments and one (1)**
 18 **county council appointment for a term of one (1) year.**

19 **(2) Two (2) county commissioner and one (1) county council**
 20 **appointment for a term of two (2) years.**

21 **(3) Two (2) county commissioner appointments and one (1)**
 22 **county council appointment for a term of three (3) years.**

23 **(e) The terms expire on the first Monday of January of the year**
 24 **their appointments expire. As the terms expire, each new**
 25 **appointment is for a term of four (4) years.**

26 **(f) If a vacancy occurs on the board, the county legislative body**
 27 **shall appoint a trustee with the qualifications specified in section**
 28 **12(b) of this chapter for the unexpired term. Members appointed**
 29 **must comply with section 12 of this chapter.**

30 **SECTION 181. IC 36-8-11-16 IS AMENDED TO READ AS**
 31 **FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]:**
 32 **Sec. 16. (a) All the real property within a fire protection district**
 33 **constitutes a taxing district for the purpose of levying taxes to pay for**
 34 **the construction, operation, and maintenance of district programs and**
 35 **facilities. A tax levied must be levied at a uniform rate upon all taxable**
 36 **property within the district. A fire protection district is a municipal**
 37 **corporation within the meaning of the Constitution of Indiana and all**
 38 **general statutes.**

39 **(b) This subsection applies to a fire protection district**
 40 **established by an ordinance or a resolution adopted under this**
 41 **chapter after December 31, 2025. The district may not impose a tax**

1 **rate on the taxable property within the district that exceeds forty**
 2 **cents (\$0.40) per one hundred dollars (\$100) of assessed valuation.**

3 SECTION 173. IC 36-8-12-16, AS AMENDED BY P.L.186-2025,
 4 SECTION 258, IS AMENDED TO READ AS FOLLOWS
 5 [EFFECTIVE JULY 1, 2026]: Sec. 16. (a) A volunteer fire department
 6 that provides service within a jurisdiction served by the department
 7 may establish a schedule of charges for the services that the department
 8 provides not to exceed the state fire marshal's recommended schedule
 9 for services. The volunteer fire department or its agent may collect a
 10 service charge according to this schedule from the owner of property
 11 that receives service if the following conditions are met:

12 (1) At the following times, the department gives notice under
 13 ~~IC 5-3-1-4(d)~~ **IC 5-3-1-1.5** in each political subdivision served by
 14 the department of the amount of the service charge for each
 15 service that the department provides:

16 (A) Before the schedule of service charges is initiated.

17 (B) When there is a change in the amount of a service charge.

18 (2) The property owner has not sent written notice to the
 19 department to refuse service by the department to the owner's
 20 property.

21 (3) The bill for payment of the service charge:

22 (A) is submitted to the property owner in writing within thirty

23 (30) days after the services are provided;

24 (B) includes a copy of a fire incident report in the form
 25 prescribed by the state fire marshal, if the service was
 26 provided for an event that requires a fire incident report;

27 (C) must contain verification that the bill has been approved
 28 by the chief of the volunteer fire department; and

29 (D) must contain language indicating that correspondence
 30 from the property owner and any question from the property
 31 owner regarding the bill should be directed to the department.

32 (4) Payment is remitted directly to the governmental unit
 33 providing the service.

34 (b) A volunteer fire department shall use the revenue collected from
 35 the fire service charges under this section:

36 (1) for the purchase of equipment, buildings, and property for
 37 firefighting, fire protection, or other emergency services;

38 (2) for deposit in the township firefighting and emergency
 39 services fund established under IC 36-8-13-4(a)(1) or the
 40 township firefighting fund established under
 41 IC 36-8-13-4(a)(2)(A); or

1 (3) to pay principal and interest on a loan made by the department
2 of homeland security established by IC 10-19-2-1 or a division of
3 the department for the purchase of new or used firefighting and
4 other emergency equipment or apparatus.

5 (c) Any administrative fees charged by a fire department's agent
6 must be paid only from fees that are collected and allowed by Indiana
7 law and the fire marshal's schedule of fees.

8 (d) An agent who processes fees on behalf of a fire department shall
9 send all bills, notices, and other related materials to both the fire
10 department and the person being billed for services.

11 (e) All fees allowed by Indiana law and the fire marshal's fee
12 schedule must be itemized separately from any other charges.

13 (f) If at least twenty-five percent (25%) of the money received by a
14 volunteer fire department for providing fire protection or emergency
15 services is received under one (1) or more contracts with one (1) or
16 more political subdivisions (as defined in IC 34-6-2.1-155), the
17 legislative body of a contracting political subdivision must approve the
18 schedule of service charges established under subsection (a) before the
19 schedule of service charges is initiated in that political subdivision.

20 (g) A volunteer fire department that:

21 (1) has contracted with a political subdivision to provide fire
22 protection or emergency services; and

23 (2) charges for services under this section;

24 must submit a report to the legislative body of the political subdivision
25 before April 1 of each year indicating the amount of service charges
26 collected during the previous calendar year and how those funds have
27 been expended.

28 (h) The state fire marshal shall annually prepare and publish a
29 recommended schedule of service charges for fire protection services.

30 (i) The volunteer fire department or its agent may maintain a civil
31 action to recover an unpaid service charge under this section and may,
32 if it prevails, recover all costs of the action, including reasonable
33 attorney's fees.

34 SECTION 174. IC 36-8-12-17, AS AMENDED BY P.L.186-2025,
35 SECTION 259, IS AMENDED TO READ AS FOLLOWS
36 [EFFECTIVE JULY 1, 2026]: Sec. 17. (a) If a political subdivision has
37 not imposed its own false alarm fee or service charge, a volunteer fire
38 department that provides service within the jurisdiction may establish
39 a service charge for responding to false alarms. The volunteer fire
40 department may collect the false alarm service charge from the owner
41 of the property if the volunteer fire department dispatches firefighting

1 apparatus or personnel to a building or premises in the township in
2 response to:

- 3 (1) an alarm caused by improper installation or improper
4 maintenance; or
- 5 (2) a drill or test, if the fire department is not previously notified
6 that the alarm is a drill or test.

7 However, if the owner of property that constitutes the owner's residence
8 establishes that the alarm is under a maintenance contract with an
9 alarm company and that the alarm company has been notified of the
10 improper installation or maintenance of the alarm, the alarm company
11 is liable for the payment of the fee or service charge.

12 (b) Before establishing a false alarm service charge, the volunteer
13 fire department must provide notice under ~~IC 5-3-1-4(d)~~ **IC 5-3-1-1.5**
14 in each political subdivision served by the department of the amount of
15 the false alarm service charge. The notice required by this subsection
16 must be given:

- 17 (1) before the false alarm service charge is initiated; and
- 18 (2) before a change in the amount of the false alarm service
19 charge.

20 (c) A volunteer fire department may not collect a false alarm service
21 charge from a property owner or alarm company unless the
22 department's bill for payment of the service charge:

- 23 (1) is submitted to the property owner in writing within thirty (30)
24 days after the false alarm; and
- 25 (2) includes a copy of a fire incident report in the form prescribed
26 by the state fire marshal.

27 (d) A volunteer fire department shall use the money collected from
28 the false alarm service charge imposed under this section:

- 29 (1) for the purchase of equipment, buildings, and property for fire
30 fighting, fire protection, or other emergency services;
- 31 (2) for deposit in the township firefighting and emergency
32 services fund established under IC 36-8-13-4(a)(1) or the
33 township firefighting fund established under
34 IC 36-8-13-4(a)(2)(A); or
- 35 (3) to pay principal and interest on a loan made by the department
36 of homeland security established by IC 10-19-2-1 or a division of
37 the department for the purchase of new or used firefighting and
38 other emergency equipment or apparatus.

39 (e) If at least twenty-five percent (25%) of the money received by a
40 volunteer fire department for providing fire protection or emergency
41 services is received under one (1) or more contracts with one (1) or
42 more political subdivisions (as defined in IC 34-6-2.1-155), the

1 legislative body of a contracting political subdivision must approve the
 2 false alarm service charge established under subsection (a) before the
 3 service charge is initiated in that political subdivision.

4 (f) A volunteer fire department that:

5 (1) has contracted with a political subdivision to provide fire
 6 protection or emergency services; and

7 (2) imposes a false alarm service charge under this section;

8 must submit a report to the legislative body of the political subdivision
 9 before April 1 of each year indicating the amount of false alarm
 10 charges collected during the previous calendar year and how those
 11 funds have been expended.

12 (g) The volunteer fire department may maintain a civil action to
 13 recover unpaid false alarm service charges imposed under this section
 14 and may, if it prevails, recover all costs of the action, including
 15 reasonable attorney's fees."

16 Page 264, between lines 33 and 34, begin a new paragraph and
 17 insert:

18 "SECTION 175. IC 36-9-27-79.1, AS AMENDED BY
 19 P.L.164-2019, SECTION 8, IS AMENDED TO READ AS FOLLOWS
 20 [EFFECTIVE JULY 1, 2026]: Sec. 79.1. Notwithstanding sections 77
 21 and 78 of this chapter, the following provisions apply whenever the
 22 board estimates that the amount of the contracts to be let is not more
 23 than ~~one hundred fifty thousand dollars (\$150,000)~~: **the threshold for**
 24 **public bidding of a public works project under IC 36-1-12-4:**

25 (1) The board need not advertise in the manner provided by
 26 section 78 of this chapter. If the board does not advertise, it shall
 27 mail or send by electronic means written invitations for bids to at
 28 least three (3) persons believed to be interested in bidding on the
 29 work. The invitations shall be mailed or sent by electronic means
 30 at least seven (7) days before the date the board will receive bids,
 31 and must state the nature of the contracts to be let and the date,
 32 time, and place bids will be received.

33 (2) The board may authorize the county surveyor to contract for
 34 the work in the name of the board.

35 (3) The contracts may be for a stated sum or may be for a variable
 36 sum based on per unit prices or on the hiring of labor and the
 37 purchase of material.

38 (4) The contracts shall be let in accordance with the statutes
 39 governing public purchase, including IC 5-22.

40 (5) The board may for good cause waive any requirement for the
 41 furnishing by the bidder of a bid bond or surety and the furnishing
 42 by a successful bidder of a performance bond.

1 SECTION 176. IC 36-9-27-97.5, AS AMENDED BY P.L.255-2017,
2 SECTION 55, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2026]: Sec. 97.5. (a) Whenever the board determines by
4 resolution spread upon its minutes that the cost of constructing or
5 reconstructing a particular drain is an amount that the owners of land
6 to be assessed may conveniently pay in installments over a ~~five (5)~~ **ten**
7 **(10)** year period, it may ask the county fiscal body to:

8 (1) obtain a loan from a bank, trust company, savings association,
9 or savings bank authorized to engage in business in the county; or

10 (2) obtain funds in the manner prescribed by IC 36-2-6-18,
11 IC 36-2-6-19, and IC 36-2-6-20;

12 to finance that construction or reconstruction.

13 (b) A loan obtained under this section:

14 (1) must have a fixed or variable interest rate;

15 (2) must mature within ~~six (6)~~ **eleven (11)** years after the day it is
16 obtained;

17 (3) shall be repaid from installments collected from assessments
18 of landowners over a ~~five (5)~~ **ten (10)** year period;

19 (4) is not subject to the provisions of section 94 of this chapter
20 that concern interest; and

21 (5) is not subject to the penalty provisions under IC 6-1.1-37-10
22 if the installments are timely paid.

23 (c) A construction loan fund is established for each construction or
24 reconstruction project loan that the board and the county fiscal body
25 authorize under this section. A construction loan fund consists of all
26 payments received from the owners assessed for the construction or
27 reconstruction project and may be used only to repay the associated
28 loan. If money remains in a construction loan fund after the associated
29 loan is paid in full, the remaining money in the fund may be transferred
30 to the general drain improvement fund.

31 (d) A county auditor shall maintain a separate ledger sheet for each
32 construction loan fund established under subsection (c) and record on
33 the separate ledger sheet all payments of principal and interest received
34 from the owners assessed for the associated construction or
35 reconstruction project.

36 (e) A county auditor shall deposit all payments of principal and
37 interest received from the owners assessed for a construction or
38 reconstruction project in the associated construction loan fund.

39 (f) The board shall determine whether interest on the loan is to be
40 a part of the final assessment under section 84(a) of this chapter.

1 (g) Notwithstanding section 85(c) of this chapter, interest on the
 2 loan may be charged back to the benefited landowner at a rate that is
 3 set in accordance with subsection (b)."

4 Page 265, between lines 14 and 15, begin a new paragraph and
 5 insert:

6 "SECTION 24. IC 36-10-4-5, AS AMENDED BY P.L.152-2021,
 7 SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 8 JULY 1, 2026]: Sec. 5. (a) In a second class city, the board may adopt
 9 a resolution to extend the boundaries of the district to the county
 10 boundaries unless the county has already established a park district
 11 under IC 36-10-3. The board must file a certified copy of the resolution
 12 with the county auditor and county treasurer. Notice of the adoption of
 13 the resolution shall be given by publication once each week for two (2)
 14 weeks in accordance with IC 5-3-1:

15 (1) with each publication of notice in a newspaper in accordance
 16 with IC 5-3-1 in the county; or

17 (2) with the first publication of notice in a newspaper described
 18 in subdivision (1) and the second publication of notice:

19 (A) in accordance with IC 5-3-5; and

20 (B) on the official web site of the county.

21 (b) Whenever the board has adopted a resolution under subsection
 22 (a), remonstrances may be filed by the affected voters within ninety
 23 (90) days after the last publication under subsection (a). Remonstrances
 24 must be signed in ink by the voter in person and state the address of
 25 each signer and that the signer is a registered voter. A person who signs
 26 a remonstrance when the person is not a registered voter commits a
 27 Level 6 felony. More than one (1) voter may sign the same
 28 remonstrance.

29 (c) A vote on the public question shall be held if at least the number
 30 of the registered voters of the county required under IC 3-8-6-3 to place
 31 a candidate on the ballot file remonstrances under subsection (b) with
 32 the county clerk protesting the extension of the district.

33 (d) The county clerk shall certify to the county election board in
 34 accordance with IC 3-10-9-3 whether or not the required number of
 35 registered voters of the county have filed remonstrances. If sufficient
 36 remonstrances have been filed, the county election board shall publish
 37 a notice of the election once a week for two (2) consecutive weeks in
 38 accordance with ~~IC 5-3-1-4~~ **IC 5-3-1-1.5**:

39 (1) with each publication of notice in a newspaper in accordance
 40 with IC 5-3-1 in the county; or

41 (2) with the first publication of notice in a newspaper described
 42 in subdivision (1) and the second publication of notice:

- 1 (A) in accordance with IC 5-3-5; and
 2 (B) on the official web site of the county.

3 The first publication of the notice must be at least thirty (30) days
 4 before the date of the election. The question presented to the voters at
 5 the election shall be placed on the ballot in the form prescribed by
 6 IC 3-10-9-4 and must state "Shall the county park district be
 7 established?". The election is governed by IC 3 whenever not in
 8 conflict with this chapter. The county election board shall make a
 9 return of the votes cast at the referendum.

10 (e) If a majority of the votes cast are against the extension of the
 11 district, the district is not extended. If sufficient remonstrances are not
 12 filed or if a majority of the votes cast support the extension of the
 13 district, the district is extended.

14 (f) The extension of the district is effective on January 1 of the year
 15 following the adoption of the resolution or, if an election is held, on
 16 January 1 of the year following the date of the election.

17 (g) A municipality that becomes part of a district by reason of the
 18 extension of the district under this section may continue to establish,
 19 maintain, and operate parks and other recreational facilities under any
 20 other law. The parks and other recreational facilities shall be operated
 21 by the municipality separate from the parks and other recreational
 22 facilities under the jurisdiction of the board in the same manner as they
 23 would be operated by the municipality if it was not within the district.

24 (h) The operation of separate parks or recreational facilities by a
 25 municipality does not affect the obligation of property owners within
 26 the municipality to pay all taxes imposed on property within the
 27 district.

28 (i) The legislative body of a municipality may elect that the separate
 29 parks or other recreational facilities of the municipality be maintained
 30 or operated as a part of the district by adopting a resolution or an
 31 ordinance to that effect. The separate park or other recreational facility
 32 comes under the jurisdiction of the board at the time specified in the
 33 resolution or ordinance."

34 Page 266, delete lines 41 through 42, begin a new line block
 35 indented and insert:

- 36 **"(1) IC 6-1.1-12.6-4;**
 37 **(2) IC 6-1.1-12.6-8;**
 38 **(3) IC 6-1.1-12.8-4;**
 39 **(4) IC 6-1.1-12.8-9; and**
 40 **(5) IC 6-1.1-12.8-10;"**

41 Page 267, delete lines 1 through 5.

1 Page 276, between lines 41 and 42, begin a new paragraph and
2 insert:

3 "SECTION 190 [EFFECTIVE JULY 1, 2025 (RETROACTIVE)]:

4 **For purposes of IC 6-9-47.5:**

- 5 (1) the imposition and collection of tax after June 30, 2025,
6 under that chapter with regard to a taxpayer that also is
7 subject to a tax under IC 6-9-45.5 is permitted as if
8 IC 6-9-45.5-13 had been repealed by P.L.230-2025; and
9 (2) no refund shall be permitted for the tax imposed under
10 IC 6-9-47.5 after June 30, 2025, based on the imposition of tax
11 under IC 6-9-45.5 on the same transaction.

12 SECTION 191. [EFFECTIVE JULY 1, 2025 (RETROACTIVE)]:

13 (a) Notwithstanding any other provision and in addition to the uses
14 for the state agency contingency fund appropriations in
15 P.L.213-2025 (HEA 1001-2025), the budget agency, subject to
16 budget committee review, may augment the state agency
17 contingency fund appropriations in P.L.213-2025 (HEA 1001-2025)
18 through the state fiscal year ending before July 1, 2027, in an
19 amount that does not exceed forty million dollars (\$40,000,000) for
20 Indiana office of technology contracts.

21 (b) This SECTION expires July 1, 2027.

22 SECTION 192. [EFFECTIVE JULY 1, 2026] (a) The following
23 rules are void:

- 24 (1) 50 IAC 18-1-1;
25 (2) 50 IAC 18-2-1;
26 (3) 50 IAC 18-3-1;
27 (4) 50 IAC 18-3-2;
28 (5) 50 IAC 18-4-1;
29 (6) 50 IAC 18-4-2;
30 (7) 50 IAC 18-4-3;
31 (8) 50 IAC 18-5-1;
32 (9) 50 IAC 18-5-2;
33 (10) 50 IAC 19-1-1;
34 (11) 50 IAC 19-1-2;
35 (12) 50 IAC 19-2-1;
36 (13) 50 IAC 19-2-2;
37 (14) 50 IAC 19-2-3; and
38 (15) 50 IAC 19-2-4.

39 (b) The publisher of the Indiana Administrative Code and
40 Indiana Register shall remove the rules in subsection (a) from the

- 1 **Indiana Administrative Code.**
- 2 **(c) This SECTION expires January 1, 2026."**
- 3 Renumber all SECTIONS consecutively.
(Reference is to HB 1210 as reprinted January 30, 2026.)

and when so amended that said bill do pass .

Committee Vote: Yeas 13, Nays 0.

Senator Holdman, Chairperson