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# HOUSE BILL No. 1210

Proposed Changes to January 30, 2026 printing by AM121078

## DIGEST OF PROPOSED AMENDMENT

Income tax credit. Provides a refundable state adjusted gross income tax credit in an amount equal to \$15 for each member of a taxpayer's household who is a female between the ages of 9 and 50.

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1 SECTION 1. IC 4-23-7.3-5.5 IS ADDED TO THE INDIANA
- 2 CODE AS A NEW SECTION TO READ AS FOLLOWS
- 3 [EFFECTIVE JULY 1, 2026]: Sec. 5.5. As used in this chapter,
- 4 "governmental boundary units" includes:
- 5 (1) the geographic boundaries of a political subdivision;
- 6 (2) the geographic boundaries of a taxing district (as defined
- 7 by IC 6-1.1-1-20); and
- 8 (3) any geographic boundaries related to the operation of the
- 9 statewide 911 system under IC 36-8-16.7.
- 10 SECTION 2. IC 4-23-7.3-16, AS AMENDED BY P.L.134-2021,
- 11 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 12 JULY 1, 2026]: Sec. 16. With money from the fund, the state GIS
- 13 officer, through the data center, the IGIC, and the other organizations,
- 14 shall do the following:
- 15 (1) Ensure that there are adequate depositories of all GIS data
- 16 and framework data obtained by a state agency.
- 17 (2) Acquire, publish, store, and distribute GIS data and
- 18 framework data through the computer gateway administered
- 19 under IC 4-13.1-2-2(a)(6) by the office of technology and
- 20 through the state data center. The state GIS officer may also

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- 1 provide access through the IGIC and other entities as directed by
- 2 the state GIS officer.
- 3 (3) Integrate GIS data and framework data developed and
- 4 maintained by state agencies and political subdivisions into the
- 5 statewide base map. **State agencies and political subdivisions**
- 6 **shall cooperate and participate as requested by the state GIS**
- 7 **officer to carry out this subdivision.**
- 8 (4) Maintain a state historical archive of GIS data, framework
- 9 data, and electronic maps.
- 10 (5) Except as otherwise provided in this chapter, provide public
- 11 access to GIS data and framework data in locations throughout
- 12 Indiana.
- 13 (6) Provide assistance to state agencies and political subdivisions
- 14 regarding public access to GIS data and framework data so that
- 15 information is available to the public while confidentiality is
- 16 protected for certain data from electronic maps.
- 17 (7) Develop and maintain statewide framework data layers
- 18 associated with a statewide base map or electronic map.
- 19 (8) Publish and distribute the state GIS data standards and the
- 20 statewide data integration plan adopted under section 14(2) of
- 21 this chapter.
- 22 (9) Subject to section 20 of this chapter, make GIS data,
- 23 framework data, and electronic maps available for use by the
- 24 Indiana Business Research Center.
- 25 SECTION 3. IC 4-23-7.3-20, AS ADDED BY P.L.198-2007,
- 26 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 27 JULY 1, 2026]: Sec. 20. (a) Except as provided in subsections (b), (c),
- 28 and (d), a political subdivision maintains the right to control the sale,
- 29 exchange, and distribution of any GIS data or framework data provided
- 30 by the political subdivision to the state through a data exchange
- 31 agreement entered into under this chapter.
- 32 (b) A political subdivision may agree, through a provision in a data
- 33 exchange agreement, to allow the sale, exchange, or distribution of GIS
- 34 data or framework data provided to the state.
- 35 (c) Subsection (a) does not apply to data that is otherwise required
- 36 by state or federal law to be provided by a political subdivision to the
- 37 state or federal government.
- 38 (d) ~~As a condition in a data exchange agreement for providing~~
- 39 ~~state GIS data or framework data to a political subdivision;~~ The state
- 40 GIS officer may require the political subdivision to follow the state GIS
- 41 data standards and the statewide data integration plan when the
- 42 political subdivision makes use of the GIS data or framework data as

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provided by the state.

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

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

(1) The lesser of:

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

or

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

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

(2) The lesser of:

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

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

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

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

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

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

must be paid to the city of East Chicago.

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

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

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minus

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

must be paid to Lake County.

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

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

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

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

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

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

(1) The lesser of:

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

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

to the fiscal officer of the northwest Indiana regional development authority to partially satisfy Gary's funding

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obligation to the authority under IC 36-7.5-4-2.

(2) The lesser of:

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

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

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

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

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

must be paid to the city of Gary.

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

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

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

must be paid to Lake County.

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

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

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- 1 (7) Except as provided in section 9(k) of this chapter, five
- 2 percent (5%) of the admissions tax and supplemental wagering
- 3 tax collected by the licensed owner of a riverboat operating in
- 4 Gary during the preceding calendar quarter must be paid to the
- 5 state fair commission for use in any activity that the commission
- 6 is authorized to carry out under IC 15-13-3.
- 7 (8) Except as provided in section 9(k) of this chapter, three and
- 8 thirty-three hundredths percent (3.33%) of the admissions tax
- 9 and supplemental wagering tax collected by the licensed owner
- 10 of a riverboat operating in Gary during the preceding calendar
- 11 quarter must be paid to the division of mental health and
- 12 addiction.
- 13 (9) Twenty-one and six hundred sixty-seven thousandths percent
- 14 (21.667%) of the admissions tax and supplemental wagering tax
- 15 collected by the licensed owner of a riverboat operating in Gary
- 16 during the preceding calendar quarter must be paid to the state
- 17 general fund.
- 18 (d) Except as provided by IC 6-3.1-20-7, the treasurer of state shall
- 19 quarterly pay the following amounts from the taxes collected during the
- 20 preceding calendar quarter from the riverboat operating in Hammond:
- 21 (1) The lesser of:
- 22 (A) eight hundred seventy-five thousand dollars (\$875,000);
- 23 or
- 24 (B) thirty-three and one-third percent (33 1/3%) of the
- 25 admissions tax and supplemental wagering tax collected by
- 26 the licensed owner of a riverboat operating in Hammond
- 27 during the preceding calendar quarter;
- 28 to the fiscal officer of the northwest Indiana regional
- 29 development authority to partially satisfy Hammond's funding
- 30 obligation to the authority under IC 36-7.5-4-2.
- 31 (2) The lesser of:
- 32 (A) two hundred eighteen thousand seven hundred fifty
- 33 dollars (\$218,750); or
- 34 (B) thirty-three and one-third percent (33 1/3%) of the
- 35 admissions tax and supplemental wagering tax collected by
- 36 the licensed owner during the preceding calendar quarter;
- 37 to the fiscal officer of the northwest Indiana regional
- 38 development authority to partially satisfy Lake County's funding
- 39 obligation to the authority under IC 36-7.5-4-2.
- 40 (3) Except as provided in section 9(k) of this chapter, the
- 41 remainder, if any, of:
- 42 (A) thirty-three and one-third percent (33 1/3%) of the

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- 1 admissions tax and supplemental wagering tax collected by  
 2 the licensed owner of the riverboat during the preceding  
 3 calendar quarter; minus  
 4 (B) the amount distributed to the northwest Indiana regional  
 5 development authority under subdivision (1) for the  
 6 calendar quarter;  
 7 must be paid to the city of Hammond.
- 8 (4) Except as provided in section 9(k) of this chapter, the  
 9 remainder, if any, of:  
 10 (A) thirty-three and one-third percent (33 1/3%) of the  
 11 admissions tax and supplemental wagering tax collected by  
 12 the licensed owner of the riverboat during the preceding  
 13 calendar quarter; minus  
 14 (B) the amount distributed to the northwest Indiana regional  
 15 development authority under subdivision (2) for the  
 16 calendar quarter;  
 17 must be paid to Lake County.
- 18 (5) Except as provided in section 9(k) of this chapter, three  
 19 percent (3%) of the admissions tax and supplemental wagering  
 20 tax collected by the licensed owner of the riverboat during the  
 21 preceding calendar quarter must be paid to the county  
 22 convention and visitors bureau for Lake County.
- 23 (6) Except as provided in section 9(k) of this chapter, three  
 24 hundred thirty-three thousandths percent (.333%) of the  
 25 admissions tax and supplemental wagering tax collected by the  
 26 licensed owner of a riverboat during the preceding calendar  
 27 quarter must be paid to the northern Indiana law enforcement  
 28 training center.
- 29 (7) Except as provided in section 9(k) of this chapter, five  
 30 percent (5%) of the admissions tax and supplemental wagering  
 31 tax collected by the licensed owner of the riverboat during the  
 32 preceding calendar quarter must be paid to the state fair  
 33 commission for use in any activity that the commission is  
 34 authorized to carry out under IC 15-13-3.
- 35 (8) Except as provided in section 9(k) of this chapter, three and  
 36 thirty-three hundredths percent (3.33%) of the admissions tax  
 37 and supplemental wagering tax collected by the licensed owner  
 38 for each person admitted to the riverboat during the preceding  
 39 calendar quarter must be paid to the division of mental health  
 40 and addiction.
- 41 (9) Twenty-one and six hundred sixty-seven thousandths percent  
 42 (21.667%) of the admissions tax and supplemental wagering tax

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1 collected by the licensed owner of the riverboat during the  
2 preceding calendar quarter must be paid to the state general  
3 fund.

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

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

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

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

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

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

23 (3) In each state fiscal year beginning after June 30, 2025, and  
24 ending before July 1, 2050, an amount equal to the amount  
25 deposited under IC 36-7.5-8-4 by the city of Gary, or on behalf  
26 of the city of Gary from any other source, in the Gary Metro  
27 Center station revitalization fund established by IC 36-7.5-8-3,  
28 up to three million dollars (\$3,000,000).

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

34 (c) Budget committee review is required before any money may  
35 be:

36 (1) matched under subsection (b); and

37 (2) released to any of the following funds:

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

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

42 (C) The Gary Metro Center station revitalization fund

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established by IC 36-7.5-8-3.  
(d) The northwest Indiana regional development authority established by IC 36-7.5-2-1 shall provide any information to the department that the department determines is necessary for the department to carry out this section.

(e) This section expires July 1, 2050.

SECTION 6. IC 4-33-13-3, AS AMENDED BY P.L.195-2023, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. Except as provided in section 2.5 of this chapter, The department shall deposit tax revenue collected under this chapter in the state gaming fund.

SECTION 7. IC 4-33-13-5, AS AMENDED BY P.L.9-2024, SECTION 109, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) This subsection does not apply to tax revenue remitted by an operating agent operating a riverboat in a historic hotel district. Excluding funds that are appropriated in the biennial budget act from the state gaming fund to the commission for purposes of administering this article, each month the state comptroller shall distribute the tax revenue deposited in the state gaming fund under this chapter to the following:

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

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

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

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

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result of:

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

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

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

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

(A) **Except as provided in clause (C), to the city, (excluding, after June 30, 2026, the city of Gary),** in which the riverboat is located or that is designated as the home dock of the riverboat from which the tax revenue was collected, in the case of:

- (i) a city described in IC 4-33-12-6(b)(1)(A);
- (ii) a city located in Lake County, **(excluding, after June 30, 2026, the city of Gary);** or
- (iii) Terre Haute. or

(B) To the county that is designated as the home dock of the riverboat from which the tax revenue was collected, in the case of a riverboat that is not located in a city described in clause (A) or whose home dock is not in a city described in clause (A).

**(C) In the case of the twenty-five percent (25%) of the remaining tax revenue remitted by the licensed owner of the riverboat located in the city of Gary, in each state fiscal year beginning after June 30, 2026, an amount equal to:**

- (i) forty percent (40%) of the revenue shall be deposited in the Lake County economic development and convention fund established by IC 36-7.5-7-5, until the amount deposited under this item equals five million dollars (\$5,000,000) for a particular state fiscal year; and**
- (ii) sixty percent (60%) of the revenue shall be paid to the city of Gary.**

**After the total amount of money deposited in the Lake County economic development and convention fund**

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established by IC 36-7.5-7-5 for a particular state fiscal year under item (i) equals five million dollars (\$5,000,000), one hundred percent (100%) of the remaining revenue under this subdivision shall be paid to the city of Gary for the rest of that state fiscal year. For purposes of this subdivision, the state comptroller shall treat any amounts deposited under this clause in the Lake County economic development and convention fund established by IC 36-7.5-7-5 as amounts constructively received by the city of Gary and used to satisfy the city of Gary's funding obligation to the northwest Indiana regional development authority under IC 36-7.5-7-5.

(3) For state fiscal years ending before July 1, 2050, after making the distributions under subdivisions (1) and (2), the state comptroller shall make distributions from the remaining tax revenue remitted by each licensed owner in the following order of priority:

(A) In each state fiscal year beginning after June 30, 2025, and ending with the earlier of:

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

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

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

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fiscal year may be made under this clause.  
**(B) In each state fiscal year beginning after June 30, 2025, and ending before July 1, 2027, and only after:**

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

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

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

**(C) In each state fiscal year beginning after June 30, 2025, and ending before July 1, 2050, and only after:**

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

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

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

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

**(4) The remainder of the tax revenue remitted by each licensed owner shall be paid to the state general fund. In each state fiscal year, the state comptroller shall make the transfer**

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1 required by this subdivision on or before the fifteenth day of the  
 2 month based on revenue received during the preceding month  
 3 for deposit in the state gaming fund. Specifically, the state  
 4 comptroller may transfer the tax revenue received by the state in  
 5 a month to the state general fund in the immediately following  
 6 month according to this subdivision.

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

14 (1) For state fiscal years beginning after June 30, 2019, but  
 15 ending before July 1, 2021, fifty-six and five-tenths percent  
 16 (56.5%) shall be paid to the state general fund.

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

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

21 (B) Thirty-three and six-tenths percent (33.6%) shall be  
 22 paid to the West Baden Springs historic hotel preservation  
 23 and maintenance fund established by IC 36-7-11.5-11(b).  
 24 However, if:

25 (i) at any time the balance in that fund exceeds  
 26 twenty-five million dollars (\$25,000,000); or  
 27 (ii) in any part of a state fiscal year in which the  
 28 operating agent has received at least one hundred  
 29 million dollars (\$100,000,000) of adjusted gross  
 30 receipts;

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

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

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

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

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

41 (B) Fourteen and eight-tenths percent (14.8%) shall be paid  
 42 to the county treasurer of Orange County for distribution

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among the school corporations in the county. The governing bodies for the school corporations in the county shall provide a formula for the distribution of the money received under this clause among the school corporations by joint resolution adopted by the governing body of each of the school corporations in the county. Money received by a school corporation under this clause must be used to improve the educational attainment of students enrolled in the school corporation receiving the money. Not later than the first regular meeting in the school year of a governing body of a school corporation receiving a distribution under this clause, the superintendent of the school corporation shall submit to the governing body a report describing the purposes for which the receipts under this clause were used and the improvements in educational attainment realized through the use of the money. The report is a public record. (C) Thirteen and one-tenth percent (13.1%) shall be paid to the county treasurer of Orange County. (D) Five and three-tenths percent (5.3%) shall be distributed quarterly to the county treasurer of Dubois County for appropriation by the county fiscal body after receiving a recommendation from the county executive. The county fiscal body for the receiving county shall provide for the distribution of the money received under this clause to one (1) or more taxing units (as defined in IC 6-1.1-1-21) in the county under a formula established by the county fiscal body after receiving a recommendation from the county executive. (E) Five and three-tenths percent (5.3%) shall be distributed quarterly to the county treasurer of Crawford County for appropriation by the county fiscal body after receiving a recommendation from the county executive. The county fiscal body for the receiving county shall provide for the distribution of the money received under this clause to one (1) or more taxing units (as defined in IC 6-1.1-1-21) in the county under a formula established by the county fiscal body after receiving a recommendation from the county executive. (F) Six and thirty-five hundredths percent (6.35%) shall be paid to the fiscal officer of the town of Paoli. (G) Six and thirty-five hundredths percent (6.35%) shall be paid to the fiscal officer of the town of Orleans.

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

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

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

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

(c) This subsection does not apply to tax revenue remitted by an inland casino operating in Vigo County. For each city and county receiving money under subsection (a)(2), the state comptroller shall determine the total amount of money paid by the state comptroller to the city or county during the state fiscal year 2002. The amount

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1 determined is the base year revenue for the city or county. The state  
2 comptroller shall certify the base year revenue determined under this  
3 subsection to the city or county. The total amount of money distributed  
4 to a city or county under this section during a state fiscal year may not  
5 exceed the entity's base year revenue. For each state fiscal year, the  
6 state comptroller shall pay that part of the riverboat wagering taxes  
7 that:

- 8 (1) exceeds a particular city's or county's base year revenue; and
- 9 (2) would otherwise be due to the city or county under this  
10 section;

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

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

- 20 (1) To each city located in the county according to the ratio the  
21 city's population bears to the total population of the county.
- 22 (2) To each town located in the county according to the ratio the  
23 town's population bears to the total population of the county.
- 24 (3) After the distributions required in subdivisions (1) and (2)  
25 are made, the remainder shall be retained by the county.

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

- 28 (1) To reduce the property tax levy of the city, town, or county  
29 for a particular year (a property tax reduction under this  
30 subdivision does not reduce the maximum levy of the city, town,  
31 or county under IC 6-1.1-18.5).
- 32 (2) For deposit in a special fund or allocation fund created under  
33 IC 8-22-3.5, IC 36-7-14, IC 36-7-14.5, IC 36-7-15.1, and  
34 IC 36-7-30 to provide funding for debt repayment.
- 35 (3) To fund sewer and water projects, including storm water  
36 management projects.
- 37 (4) For police and fire pensions.
- 38 (5) To carry out any governmental purpose for which the money  
39 is appropriated by the fiscal body of the city, town, or county.  
40 Money used under this subdivision does not reduce the property  
41 tax levy of the city, town, or county for a particular year or  
42 reduce the maximum levy of the city, town, or county under

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IC 6-1.1-18.5.  
(f) This subsection does not apply to an inland casino operating in Vigo County. Before July 15 of each year, the state comptroller shall determine the total amount of money distributed to an entity under IC 4-33-12-6 or IC 4-33-12-8 during the preceding state fiscal year. If the state comptroller determines that the total amount of money distributed to an entity under IC 4-33-12-6 or IC 4-33-12-8 during the preceding state fiscal year was less than the entity's base year revenue (as determined under IC 4-33-12-9), the state comptroller shall make a supplemental distribution to the entity from taxes collected under this chapter and deposited into the state general fund. Except as provided in subsection (h), the amount of an entity's supplemental distribution is equal to:

- (1) the entity's base year revenue (as determined under IC 4-33-12-9); minus
- (2) the sum of:
  - (A) the total amount of money distributed to the entity and constructively received by the entity during the preceding state fiscal year under IC 4-33-12-6 or IC 4-33-12-8; plus
  - (B) the amount of any admissions taxes deducted under IC 6-3.1-20-7.

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

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

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

- (1) Before July 1, 2021, forty-eight million dollars (\$48,000,000).
- (2) After June 30, 2021, if the total adjusted gross receipts received by licensees from gambling games authorized under this article during the preceding state fiscal year is equal to or

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1 greater than the total adjusted gross receipts received by  
2 licensees from gambling games authorized under this article  
3 during the state fiscal year ending June 30, 2020, the maximum  
4 amount is forty-eight million dollars (\$48,000,000).

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

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

13 (B) the result of:

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

18 (ii) the total adjusted gross receipts received by  
19 licensees from gambling games authorized under this  
20 article during the state fiscal year ending June 30,  
21 2020.

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

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

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

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

38 (A) three million five hundred thousand dollars  
39 (\$3,500,000); minus

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

42 The state comptroller shall distribute the amounts deducted under this

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1 subsection to the northwest Indiana ~~redevelopment~~ **regional**  
2 **development** authority established under IC 36-7.5-2-1 for deposit in  
3 the development authority revenue fund established under  
4 IC 36-7.5-4-1.

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

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

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

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

23 (4) is considered miscellaneous revenue.

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

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

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

40 SECTION 8. IC 4-33-13-5.4, AS ADDED BY P.L.169-2025,  
41 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
42 UPON PASSAGE]: Sec. 5.4. (a) This section applies to each state

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1 fiscal year beginning after June 30, 2026.  
 2 (b) As used in this section, "qualified city" refers to East Chicago,  
 3 Hammond, or Michigan City.  
 4 (c) As used in this section, "supplemental payment statute" refers  
 5 to IC 4-33-13-5.3, as in effect on January 1, 2025.  
 6 (d) Subject to subsections (i) and (j), a qualified city is entitled to  
 7 supplemental payments under this section for amounts not paid in state  
 8 fiscal years 2022, 2023, 2024, and 2025 under the supplemental  
 9 payment statute. The state comptroller shall determine the total amount  
 10 of supplemental payments to which each qualified city is entitled as  
 11 follows:  
 12 (1) In the case of East Chicago, an amount equal to the sum of  
 13 the following:  
 14 (A) Six million four hundred seventy-four thousand two  
 15 hundred seventy-four dollars (\$6,474,274).  
 16 (B) The amount, if any, for state fiscal year 2025 for which  
 17 East Chicago is eligible under the supplemental payment  
 18 statute.  
 19 (2) In the case of Michigan City, an amount equal to the sum of  
 20 the following:  
 21 (A) Five million seven hundred fifty-two thousand one  
 22 hundred twenty-five dollars (\$5,752,125).  
 23 (B) The amount, if any, for state fiscal year 2025 for which  
 24 Michigan City is eligible under the supplemental payment  
 25 statute.  
 26 (3) In the case of Hammond, an amount equal to the amount, if  
 27 any, for state fiscal year 2025 for which Hammond is eligible  
 28 under the supplemental payment statute.  
 29 (e) Subject to subsections (j) and (l), each month, **after deducting**  
 30 **the amount required under section 5(a)(2)(C)(i) of this chapter**, the  
 31 state comptroller shall deduct an amount otherwise payable to Gary  
 32 under section ~~5(a)(2)~~ **5(a)(2)(C)** of this chapter, if any, for the purpose  
 33 of this chapter, not to exceed a total of two million dollars (\$2,000,000)  
 34 for the state fiscal year.  
 35 (f) Subject to subsections (i), (j), and (l), the state comptroller shall  
 36 annually distribute supplemental payments to each qualified city, on a  
 37 monthly basis, based on:  
 38 (1) the amount deducted under subsection (e) in the preceding  
 39 month; and  
 40 (2) one-twelfth (1/12) of the amount appropriated from the state  
 41 general fund under subsection (k).  
 42 (g) Money for the supplemental payments is sourced from:

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- 1 (1) the total amount deducted under subsection (e) in the state  
 2 fiscal year; plus  
 3 (2) money appropriated by the general assembly for the state  
 4 fiscal year for the purpose of making supplemental payments  
 5 under this section.
- 6 (h) The state comptroller shall make a supplemental payment in  
 7 each state fiscal year to each qualified city in an amount determined  
 8 under the last STEP of the following formula:  
 9 STEP ONE: Divide the:  
 10 (A) total amount determined under subsection (d) for the  
 11 qualified city; by  
 12 (B) aggregate amount of supplemental payments for all  
 13 qualified cities determined under subsection (d).  
 14 STEP TWO: Multiply the:  
 15 (A) STEP ONE result; by  
 16 (B) amount of money to be used for supplemental payments  
 17 in the state fiscal year under subsections (f) and (g).
- 18 (i) A qualified city may not receive a supplemental payment in  
 19 excess of the amount determined under subsection (d) for the qualified  
 20 city.
- 21 (j) The total amount of supplemental payments made to qualified  
 22 cities in all state fiscal years may not exceed the aggregate amount of  
 23 supplemental payments determined under subsection (d).
- 24 (k) There is appropriated from the state general fund to the gaming  
 25 fund two million dollars (\$2,000,000) in each state fiscal year  
 26 beginning after June 30, 2026, which may only be used to make  
 27 supplemental payments. Any amount not needed to make a  
 28 supplemental payment in a state fiscal year reverts to the state general  
 29 fund at the close of the state fiscal year and may not be used for any  
 30 other purpose.
- 31 (l) After the total amount of all supplemental payments to  
 32 qualified cities determined in subsection (d) have been made under this  
 33 chapter, the state comptroller shall continue, each month, **after**  
 34 **deducting the amount required under section 5(a)(2)(C)(i) of this**  
 35 **chapter**, to deduct an amount otherwise payable to Gary under section  
 36 ~~5(a)(2)~~ **5(a)(2)(C)** of this chapter as set forth in subsection (e) not to  
 37 exceed a total of two million dollars (\$2,000,000) for the state fiscal  
 38 year for the purpose of repaying to the state the total amounts  
 39 appropriated from the state general fund under subsection (k) and paid  
 40 to qualified cities as supplemental payments under this chapter. The  
 41 state comptroller shall cease the deductions under this subsection on  
 42 the date that the total amounts appropriated from the state general fund

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1 under subsection (k) and paid to qualified cities have been repaid.

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

3 SECTION 9. IC 5-1-14-19 IS ADDED TO THE INDIANA CODE  
4 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
5 1, 2026]: **Sec. 19. (a) This section applies to a contract between a  
6 municipal entity and a municipal adviser entered into, renewed, or  
7 amended after June 30, 2026.**

8 (b) As used in this section, "municipal adviser" means a  
9 person defined as a municipal adviser under Section 15B of the  
10 Securities Exchange Act.

11 (c) As used in this section, "municipal entity" refers to:

- 12 (1) a county;  
13 (2) a township;  
14 (3) a city;  
15 (4) a town;  
16 (5) a school corporation;  
17 (6) a special taxing district;  
18 (7) an instrumentality of an entity listed in subdivisions (1)  
19 through (6); and  
20 (8) any other entity required to sell bonds pursuant to  
21 IC 5-1-11.

22 (d) As used in this section, "municipal financial products"  
23 means municipal derivatives, guaranteed investment contracts, and  
24 investment strategies.

25 (e) As used in this section, "obligated person" means any  
26 person who is committed under a contract or another arrangement  
27 to support the payment of all or part of the obligations on  
28 municipal securities to be sold in an offering.

29 (f) As used in this section, "solicitation of a municipal entity or  
30 obligated person" has the meaning set forth in 15 U.S.C.  
31 78o-4(e)(9).

32 (g) If a municipal entity hires or retains a municipal adviser,  
33 the municipal entity shall complete a request for proposals at least  
34 once every three (3) years to select the municipal adviser. The  
35 request for proposals must include a scope of services and an  
36 evaluation criteria outline.

37 (h) The municipal entity shall publish a contract entered into  
38 with a municipal adviser in a prominent location on the municipal  
39 entity's website and on the department of local government  
40 finance's computer gateway.

41 SECTION 10. IC 5-14-3.8-3, AS AMENDED BY P.L.1-2025,  
42 SECTION 66, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

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1 JULY 1, 2026]: Sec. 3. The department, ~~working with the office of~~  
2 ~~technology established by IC 4-13-1-2-1, or another organization that~~  
3 ~~is part of a state educational institution,~~ the office of management and  
4 budget established by IC 4-3-22-3, and the state board of accounts  
5 established by IC 5-11-1-1 shall post on the Indiana transparency  
6 website the following:

- 7 (1) The financial reports required by IC 5-11-1-4.
- 8 (2) The report on expenditures per capita prepared under
- 9 IC 6-1.1-33.5-7.
- 10 (3) A listing of the property tax rates certified by the department.
- 11 (4) An index of audit reports prepared by the state board of
- 12 accounts.
- 13 (5) Local development agreement reports prepared under
- 14 IC 4-33-23-10 and IC 4-33-23-17.
- 15 (6) Information for evaluating the fiscal health of a political
- 16 subdivision in the format required by section 8(b) of this chapter.
- 17 (7) A listing of expenditures specifically identifying those for:
- 18 (A) personal services;
- 19 (B) other operating expenses or total operating expenses;
- 20 and
- 21 (C) debt service, including lease payments, related to debt.
- 22 (8) A listing of fund balances, specifically identifying balances
- 23 in funds that are being used for accumulation of money for
- 24 future capital needs.
- 25 (9) Any other financial information deemed appropriate by the
- 26 department.

27 SECTION 11. IC 5-14-3.8-7, AS AMENDED BY P.L.137-2012,  
28 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
29 JULY 1, 2026]: Sec. 7. The department may require that prescribed  
30 forms be submitted in an electronic format. The department ~~working~~  
31 ~~with the office of technology established by IC 4-13-1-2-1 or another~~  
32 ~~organization that is part of a state educational institution,~~ shall develop  
33 and maintain a secure, web based system that facilitates electronic  
34 submission of the forms under this section. Political subdivisions shall  
35 submit forms under this section through the web based system as  
36 prescribed by the department.

37 SECTION 12. IC 6-1.1-1-8.7 IS AMENDED TO READ AS  
38 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8.7. "Mobile home"  
39 has the meaning set forth in ~~IC 6-1.1-7-1,~~ IC 9-13-2-103.2. The term  
40 includes a manufactured home (as defined in IC 9-13-2-96(a)).

41 SECTION 13. IC 6-1.1-2-11, AS ADDED BY P.L.68-2025,  
42 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

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1 JULY 1, 2025 (RETROACTIVE)]; Sec. 11. (a) As used in this section,  
2 "tax increment financing allocation area" means any area authorized by  
3 statute in which ad valorem property taxes are allocated, including the  
4 following:

- 5 (1) IC 6-1.1-39 (economic development districts).
- 6 (2) IC 8-22-3.5 (airport development zones).
- 7 (3) IC 36-7-14 (redevelopment of areas needing redevelopment
- 8 generally).
- 9 (4) IC 36-7-15.1 (redevelopment of areas in Marion County).
- 10 (5) IC 36-7-30 (reuse of federal military bases).
- 11 (6) IC 36-7-30.5 (development of multicounty federal military
- 12 bases).
- 13 (7) IC 36-7-32 (certified technology parks).
- 14 (8) IC 36-7-32.5 (innovation development districts).
- 15 (9) IC 36-7.5-4.5 (rail transit development districts).

16 (b) The department shall, in each year beginning after December  
17 31, ~~2025~~, **2026**, and ending before January 1, 2034, adjust the base  
18 assessed value of each tax increment financing allocation area to  
19 neutralize the effect of the changing tax rates resulting year to year  
20 from the homestead deduction under IC 6-1.1-12-37(c)(2) and  
21 IC 6-1.1-12-37.5(c) and the deduction for eligible property under  
22 IC 6-1.1-12-47. It is the intent of the general assembly that an increase  
23 in revenue from a change in tax rates resulting from these statutes  
24 accrue only to the base assessed value and not to the tax increment  
25 financing allocation area. However, in the case of a decrease in revenue  
26 from a change in tax rates resulting from these statutes, the department  
27 may neutralize the change under this subsection in a positive manner  
28 with regard to the tax increment financing allocation area to protect the  
29 ability to pay bonds based on incremental revenue, if the tax increment  
30 financing allocation area demonstrates to the department that an  
31 adjustment is needed before the department calculates a positive  
32 neutralization adjustment.

33 SECTION 14. IC 6-1.1-3-17, AS AMENDED BY P.L.232-2017,  
34 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
35 JANUARY 1, 2026 (RETROACTIVE)]; Sec. 17. (a) On or before June  
36 1 of each year, each township assessor (if any) of a county shall deliver  
37 to the county assessor a list which states by taxing district the total of  
38 the personal property assessments as shown on the personal property  
39 returns filed with the township assessor on or before the filing date of  
40 that year and in a county with a township assessor under IC 36-6-5-1  
41 in every township the township assessor shall deliver the lists to the  
42 county auditor as prescribed in subsection (b).

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1 (b) On or before July 1 of each year, each county assessor shall  
 2 certify to the county auditor **and the department of local government**  
 3 **finance** the assessment value of the personal property in every taxing  
 4 district. **The county assessor shall certify the assessment value of**  
 5 **the personal property in the form prescribed by the department of**  
 6 **local government finance.**

7 (c) The department of local government finance shall prescribe the  
 8 forms required by this section. **If a county assessor fails to certify to**  
 9 **the county auditor and the department of local government finance**  
 10 **the assessment value of the personal property in every taxing**  
 11 **district on or before July 1 in accordance with subsection (b), the**  
 12 **county assessor shall, on or before July 1 of the same calendar**  
 13 **year, provide electronic notice to the county auditor, the county**  
 14 **fiscal body, the department of local government finance, and each**  
 15 **political subdivision in the county subject to IC 6-1.1-17-16. The**  
 16 **electronic notice must include a written statement acknowledging**  
 17 **noncompliance and detail the reasons why the statutory deadline**  
 18 **provided in subsection (b) was not met.**

19 (d) The department of local government finance shall, before  
 20 February 2, 2027, and before February 2 of each year thereafter,  
 21 submit a report of the counties that failed to meet the statutory  
 22 deadline set forth in subsection (b) to the legislative services agency  
 23 for distribution to the members of the legislative council. **The**  
 24 **report must be in an electronic format under IC 5-14-6.**

25 SECTION 15. IC 6-1.1-4-4.5, AS AMENDED BY P.L.230-2025,  
 26 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 27 JULY 1, 2026]: Sec. 4.5. (a) The department of local government  
 28 finance shall adopt rules establishing a system for annually adjusting  
 29 the assessed value of real property to account for changes in value in  
 30 those years since a reassessment under section 4.2 of this chapter for  
 31 the property last took effect.

32 (b) Subject to subsection (f), the system must be applied to adjust  
 33 assessed values beginning with the 2006 assessment date and each year  
 34 thereafter that is not a year in which a reassessment under section 4.2  
 35 of this chapter for the property becomes effective.

36 (c) The rules adopted under subsection (a) must include the  
 37 following characteristics in the system:

38 (1) Promote uniform and equal assessment of real property  
 39 within and across classifications.

40 (2) Require that assessing officials:

41 (A) reevaluate the factors that affect value;

42 (B) express the interactions of those factors mathematically;

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1 (C) use mass appraisal techniques to estimate updated  
 2 property values within statistical measures of accuracy; and  
 3 (D) provide notice to taxpayers of an assessment increase  
 4 that results from the application of annual adjustments.  
 5 (3) Prescribe procedures that permit the application of the  
 6 adjustment percentages in an efficient manner by assessing  
 7 officials.  
 8 (d) The department of local government finance must review and  
 9 certify each annual adjustment determined under this section.  
 10 (e) For an assessment beginning after December 31, 2022,  
 11 agricultural improvements such as but not limited to barns, grain bins,  
 12 or silos on land assessed as agricultural shall not be adjusted using  
 13 factors, such as neighborhood delineation, that are appropriate for use  
 14 in adjusting residential, commercial, and industrial real property. Those  
 15 portions of agricultural parcels that include land and buildings not used  
 16 for an agricultural purpose, such as homes, homesites, and excess  
 17 residential land and commercial or industrial land and buildings, shall  
 18 be adjusted by the factor or factors developed for other similar property  
 19 within the geographic stratification. The residential portion of  
 20 agricultural properties shall be adjusted by the factors applied to  
 21 similar residential purposes.  
 22 (f) In making the annual determination of the base rate to satisfy  
 23 the requirement for an annual adjustment for each assessment date, the  
 24 department of local government finance shall, not later than March 1  
 25 of each year, determine the base rate using the methodology reflected  
 26 in Table 2-18 of Book 1, Chapter 2 of the department of local  
 27 government finance's Real Property Assessment Guidelines (as in  
 28 effect on January 1, 2005), except that the department shall adjust the  
 29 methodology as follows:  
 30 (1) Use a six (6) year rolling average adjusted under subdivision  
 31 (3) instead of a four (4) year rolling average.  
 32 (2) Use the data from the six (6) most recent years preceding the  
 33 year in which the assessment date occurs for which data is  
 34 available, before one (1) of those six (6) years is eliminated  
 35 under subdivision (3) when determining the rolling average.  
 36 (3) Eliminate in the calculation of the rolling average the year  
 37 among the six (6) years for which the highest market value in use  
 38 of agricultural land is determined.  
 39 (4) After determining a preliminary base rate that would apply  
 40 for the assessment date without applying the adjustment under  
 41 this subdivision, the department of local government finance  
 42 shall adjust the preliminary base rate as follows:

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(A) If the preliminary base rate for the assessment date would be at least ten percent (10%) greater than the final base rate determined for the preceding assessment date, a capitalization rate of:

(i) for purposes of determining the preliminary base rate for the January 1, 2025, ~~and the~~ January 1, 2026, **and January 1, 2027**, assessment dates, nine percent (9%); and

(ii) for purposes of determining the preliminary base rate for assessment dates before January 1, 2025, and for assessment dates after December 31, ~~2026;~~ **2027**, eight percent (8%);

shall be used to determine the final base rate.

(B) If the preliminary base rate for the assessment date would be at least ten percent (10%) less than the final base rate determined for the preceding assessment date, a capitalization rate of six percent (6%) shall be used to determine the final base rate.

(C) If neither clause (A) nor clause (B) applies, a capitalization rate of seven percent (7%) shall be used to determine the final base rate.

(D) In the case of a market value in use for a year that is used in the calculation of the six (6) year rolling average under subdivision (1) for purposes of determining the base rate for the assessment date:

(i) that market value in use shall be recalculated by using the capitalization rate determined under clauses (A) through (C) for the calculation of the base rate for the assessment date; and

(ii) the market value in use recalculated under item (i) shall be used in the calculation of the six (6) year rolling average under subdivision (1).

(g) For assessment dates after December 31, 2009, an adjustment in the assessed value of real property under this section shall be based on the estimated true tax value of the property on the assessment date that is the basis for taxes payable on that real property.

(h) The department shall release the department's annual determination of the base rate on or before March 1 of each year.

(i) For the January 1, 2025, assessment date only, the base rate determined using the capitalization rate under subsection (f)(4)(A)(i) shall not apply to land that is assessed under section 12 of this chapter.

SECTION 16. IC 6-1.1-4-25, AS AMENDED BY P.L.1-2025,

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1 SECTION 76, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 2 JANUARY 1, 2026 (RETROACTIVE)]: Sec. 25. (a) Each township  
 3 assessor and each county assessor shall keep the assessor's  
 4 reassessment data and records current by securing the necessary field  
 5 data and by making changes in the assessed value of real property as  
 6 changes occur in the use of the real property. The township or county  
 7 assessor's records shall at all times show the assessed value of real  
 8 property in accordance with this chapter. The township assessor shall  
 9 ensure that the county assessor has full access to the assessment  
 10 records maintained by the township assessor.

11 (b) The county assessor shall:

12 (1) maintain an electronic data file of:

13 (A) the parcel characteristics and parcel assessments of all  
 14 parcels; and

15 (B) the personal property return characteristics and  
 16 assessments by return;

17 for each township in the county as of each assessment date;

18 (2) maintain the electronic file in a form that formats the  
 19 information in the file with the standard data, field, and record  
 20 coding required and approved by:

21 (A) the legislative services agency; and

22 (B) the department of local government finance;

23 (3) provide electronic access to property record cards on the  
 24 official county website; and

25 (4) before ~~September 1~~ **July 1** of each year, transmit the data in  
 26 the file with respect to the assessment date of that year to the  
 27 department of local government finance.

28 (c) The appropriate county officer, as designated by the county  
 29 executive, shall:

30 (1) maintain an electronic data file of the geographic information  
 31 system characteristics of each parcel for each township in the  
 32 county as of each assessment date;

33 (2) maintain the electronic file in a form that formats the  
 34 information in the file with the standard data, field, and record  
 35 coding required and approved by the office of technology; and

36 (3) before ~~September 1~~ **July 1** of each year, transmit the data in  
 37 the file with respect to the assessment date of that year to the  
 38 geographic information office of the office of technology.

39 (d) An assessor under subsection (b) and an appropriate county  
 40 officer under subsection (c) shall do the following:

41 (1) Transmit the data in a manner that meets the data export and  
 42 transmission requirements in a standard format, as prescribed by

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1 the office of technology established by IC 4-13.1-2-1 and  
 2 approved by the legislative services agency.  
 3 (2) Resubmit the data in the form and manner required under  
 4 subsection (b) or (c) upon request of the legislative services  
 5 agency, the department of local government finance, or the  
 6 geographic information office of the office of technology, as  
 7 applicable, if data previously submitted under subsection (b) or  
 8 (c) does not comply with the requirements of subsection (b) or  
 9 (c), as determined by the legislative services agency, the  
 10 department of local government finance, or the geographic  
 11 information office of the office of technology, as applicable.

12 An electronic data file maintained for a particular assessment date may  
 13 not be overwritten with data for a subsequent assessment date until a  
 14 copy of an electronic data file that preserves the data for the particular  
 15 assessment date is archived in the manner prescribed by the office of  
 16 technology established by IC 4-13.1-2-1 and approved by the  
 17 legislative services agency.

18 SECTION 17. IC 6-1.1-5-14, AS AMENDED BY P.L.232-2017,  
 19 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 20 JANUARY 1, 2026 (RETROACTIVE)]: Sec. 14. (a) Not later than:

- 21 (1) May 15 in each calendar year ending before January 1, 2017;
- 22 and
- 23 (2) May 1 in each calendar year ending after December 31,
- 24 2016;

25 each township assessor in the county (if any) shall prepare and deliver  
 26 to the county assessor a detailed list of the real property listed for  
 27 taxation in the township.

28 (b) On or before July 1 of each calendar year, each county assessor  
 29 shall, under oath, ~~prepare and deliver~~ **certify** to the county auditor **and**  
 30 **the department of local government finance** a detailed list of the real  
 31 property listed for taxation in the county. The county assessor shall  
 32 ~~prepare~~ **certify** the list in the form prescribed by the department of  
 33 local government finance.

34 (c) **If the county assessor fails to certify to the county auditor**  
 35 **and the department of local government finance a detailed list of**  
 36 **the real property on or before July 1 in accordance with subsection**  
 37 **(b), then the county assessor shall, on or before July 1 of the same**  
 38 **calendar year, provide electronic notice to the county auditor, the**  
 39 **county fiscal body, the department of local government finance,**  
 40 **and each political subdivision in the county subject to**  
 41 **IC 6-1.1-17-16. The electronic notice must include a written**  
 42 **statement acknowledging noncompliance and detail the reasons**

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1 why the statutory deadline set forth in subsection (b) was not met.  
 2 (d) The department of local government finance shall, before  
 3 February 2, 2027, and before February 2 of each year thereafter,  
 4 submit a report of the counties that failed to meet the statutory  
 5 deadline set forth in subsection (b) to the legislative services agency  
 6 for distribution to the members of the legislative council. The  
 7 report must be in an electronic format under IC 5-14-6.

8 SECTION 18. IC 6-1.1-7-1, AS AMENDED BY P.L.23-2024,  
 9 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 10 UPON PASSAGE]: Sec. 1. (a) Except as provided in IC 6-1.1-10.5,  
 11 mobile homes which are located within this state on the assessment  
 12 date of a year shall be assessed and taxed for that year in the manner  
 13 provided in this chapter. If a provision of this chapter conflicts with  
 14 another provision of this article, the provision of this chapter controls  
 15 with respect to the assessment and taxation of mobile homes.

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

- 18 (1) is factory assembled;
- 19 (2) is transportable;
- 20 (3) is intended for year around occupancy;
- 21 (4) exceeds thirty-five (35) feet in length; and
- 22 (5) is designed either for transportation on its own chassis or  
 23 placement on a temporary foundation. **has the meaning set**  
 24 **forth in IC 9-13-2-103.2. The term includes a manufactured**  
 25 **home (as defined in IC 9-13-2-96(a)).**

26 SECTION 19. IC 6-1.1-7-10.4, AS AMENDED BY P.L.118-2022,  
 27 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 28 JULY 1, 2026]: Sec. 10.4. (a) This section does not apply to a mobile  
 29 home that is offered for sale at auction under IC 9-22-1.5 or  
 30 IC 9-22-1.7 for the transfer resulting from the auction.

31 (b) The owner of a mobile home who sells the mobile home to  
 32 another person shall provide the purchaser with the permit required by  
 33 section 10(d) of this chapter before the sale is consummated.

34 (c) **The purchaser of a mobile home shall process the**  
 35 **paperwork with the bureau of motor vehicles to transfer the title**  
 36 **into the purchaser's name within ninety (90) days of the sale.**

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

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

9 (2) The department shall release the department's annual  
10 determination of the solar land base rates on or before December  
11 1 of each year.

12 SECTION 21. IC 6-1.1-10.2 IS ADDED TO THE INDIANA  
13 CODE AS A NEW CHAPTER TO READ AS FOLLOWS  
14 [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]:

15 **Chapter 10.2. Exemptions for Indiana Nonprofit Senior Living**  
16 **Communities**

17 **Sec. 1. It is the intent of the general assembly that Indiana**  
18 **nonprofit senior living communities identified in this chapter that**  
19 **also meet the requirements set out in this chapter be exempt from**  
20 **property taxation, including real and tangible property.**

21 **Sec. 2. All or part of a building is exempt from property**  
22 **taxation if it is owned by an Indiana nonprofit entity that is:**

- 23 (1) registered as a continuing care retirement community  
24 under IC 23-2-4;
- 25 (2) defined as a small house health facility under  
26 IC 16-18-2-331.9; or
- 27 (3) licensed as a health care or residential care facility under  
28 IC 16-28.

29 **Sec. 3. Tangible personal property is exempt from property**  
30 **taxation if it is owned by an Indiana nonprofit entity that is:**

- 31 (1) registered as a continuing care retirement community  
32 under IC 23-2-4;
- 33 (2) defined as a small house health facility under  
34 IC 16-18-2-331.9; or
- 35 (3) licensed as a health care or residential care facility under  
36 IC 16-28.

37 SECTION 22. IC 6-1.1-10.3-3, AS AMENDED BY P.L.68-2025,  
38 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
39 JULY 1, 2028]: Sec. 3. As used in this chapter, "exemption ordinance"  
40 refers to an ordinance adopted under section 5 of this chapter by a local  
41 income tax council (before July 1, 2027) **2028**) or by a county adopting  
42 body specified in IC 6-3.6-3-1(a) (after June 30, 2027): **2028**).

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

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

- 7 (1) inventory; or
  - 8 (2) real property;
- 9 under this article and in accordance with rules adopted by the  
10 department of local government finance.

11 SECTION 24. IC 6-1.1-10.5-4, AS ADDED BY P.L.23-2024,  
12 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
13 UPON PASSAGE]: Sec. 4. As used in this chapter, "manufactured  
14 home" has the meaning set forth in ~~IC 9-13-2-96~~. IC 9-13-2-96(a). The  
15 term includes a mobile home (as defined in IC 9-13-2-103.2).

16 SECTION 25. IC 6-1.1-10.5-5, AS ADDED BY P.L.23-2024,  
17 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
18 UPON PASSAGE]: Sec. 5. As used in this chapter, "mobile home" has  
19 the meaning set forth in ~~IC 6-1.1-7-1(b)~~. IC 9-13-2-103.2. The term  
20 includes a manufactured home (as defined in IC 9-13-2-96(a)).

21 SECTION 26. IC 6-1.1-12-13, AS AMENDED BY P.L.230-2025,  
22 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
23 JANUARY 1, 2026 (RETROACTIVE)]: Sec. 13. (a) Except as  
24 provided in section 40.5 of this chapter, an individual may have  
25 twenty-four thousand nine hundred sixty dollars (\$24,960) deducted  
26 from the assessed value of the taxable tangible property that the  
27 individual owns, or real property, a mobile home not assessed as real  
28 property, or a manufactured home not assessed as real property that the  
29 individual is buying under a contract that provides that the individual  
30 is to pay property taxes on the real property, mobile home, or  
31 manufactured home, if the contract or a memorandum of the contract  
32 is recorded in the county recorder's office and if:

- 33 (1) the individual served in the military or naval forces of the  
34 United States during any of its wars;
- 35 (2) the individual received an honorable discharge;
- 36 (3) the individual has a disability with a service connected  
37 disability of ten percent (10%) or more;
- 38 (4) the individual's disability is evidenced by:
  - 39 (A) a pension certificate, an award of compensation, or a  
40 disability compensation check issued by the United States  
41 Department of Veterans Affairs; or
  - 42 (B) a certificate of eligibility issued to the individual by the

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1 Indiana department of veterans' affairs after the Indiana  
 2 department of veterans' affairs has determined that the  
 3 individual's disability qualifies the individual to receive a  
 4 deduction under this section; and  
 5 (5) the individual:  
 6 (A) owns the real property, mobile home, or manufactured  
 7 home; or  
 8 (B) is buying the real property, mobile home, or  
 9 manufactured home under contract;  
 10 on the date the statement required by section 15 of this chapter  
 11 is filed.

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

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

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

31 **(e) This section applies only to property taxes imposed for an**  
 32 **assessment date before January 1, 2026.**

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

34 SECTION 27. IC 6-1.1-12-14, AS AMENDED BY P.L.230-2025,  
 35 SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 36 JANUARY 1, 2026 (RETROACTIVE)]: Sec. 14. (a) ~~Except as~~  
 37 ~~provided in subsection (c) and~~ Except as provided in section 40.5 of  
 38 this chapter, an individual may have ~~the sum of fourteen thousand~~  
 39 ~~dollars (\$14,000) one hundred percent (100%) of the assessed value~~  
 40 deducted from the assessed value of the real property, mobile home not  
 41 assessed as real property, or manufactured home not assessed as real  
 42 property that the individual owns (or the real property, mobile home

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1 not assessed as real property, or manufactured home not assessed as  
 2 real property that the individual is buying under a contract that  
 3 provides that the individual is to pay property taxes on the real  
 4 property, mobile home, or manufactured home if the contract or a  
 5 memorandum of the contract is recorded in the county recorder's office)

6 **and uses as the individual's principal place of residence if:**

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

9 (2) the individual received an honorable discharge;

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

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

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

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

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

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

23 (5) the individual:

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

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

28 on the date the statement required by section 15 of this chapter  
 29 is filed; ~~and~~

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

33 (b) ~~Except as provided in subsections (c) and (d);~~ The surviving  
 34 spouse of an individual may receive the deduction provided by this  
 35 section if

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

38 ~~(2) the individual:~~

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

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

42 ~~(C) died while performing inactive duty training in the~~

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1 military or naval forces of the United States; and  
 2 the surviving spouse satisfies the requirement of subsection (a)(5) at  
 3 the time the deduction statement is filed. The surviving spouse is  
 4 entitled to the deduction regardless of whether the property for which  
 5 the deduction is claimed was owned by the deceased veteran or the  
 6 surviving spouse before the deceased veteran's death. **However, a**  
 7 **surviving spouse is no longer eligible for the deduction under this**  
 8 **section if the surviving spouse subsequently remarries.**

9 (c) Except as provided in subsection (f), no one is entitled to the  
 10 deduction provided by this section if the assessed value of the  
 11 individual's Indiana real property; Indiana mobile home not assessed as  
 12 real property; and Indiana manufactured home not assessed as real  
 13 property; as shown by the tax duplicate, exceeds the assessed value  
 14 limit specified in subsection (d):

15 (d) Except as provided in subsection (f), for the:

16 (1) January 1, 2017; January 1, 2018; and January 1, 2019;  
 17 assessment dates; the assessed value limit for purposes of  
 18 subsection (c) is one hundred seventy-five thousand dollars  
 19 (\$175,000);

20 (2) January 1, 2020; January 1, 2021; January 1, 2022; and  
 21 January 1, 2023; assessment dates; the assessed value limit for  
 22 purposes of subsection (c) is two hundred thousand dollars  
 23 (\$200,000); and

24 (3) January 1, 2024; assessment date and for each assessment  
 25 date thereafter; the assessed value limit for purposes of  
 26 subsection (c) is two hundred forty thousand dollars (\$240,000):

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

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

38 (1) December 31, 2019; or

39 (2) the first year that the individual has received the deduction;  
 40 are not considered unless the increase in assessed value is attributable  
 41 to substantial renovation or new improvements. Where there is an  
 42 increase in assessed value for purposes of the deduction under this

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1 section, the assessor shall provide a report to the county auditor  
 2 describing the substantial renovation or new improvements, if any, that  
 3 were made to the property prior to the increase in assessed value.  
 4 SECTION 28. IC 6-1.1-12-14.5, AS AMENDED BY  
 5 P.L.230-2025, SECTION 33, IS AMENDED TO READ AS  
 6 FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]:  
 7 Sec. 14.5. (a) As used in this section, "homestead" has the meaning set  
 8 forth in section 37 of this chapter.  
 9 (b) An individual may claim a deduction from the assessed value  
 10 of the individual's homestead if:  
 11 (1) the individual served in the military or naval forces of the  
 12 United States for at least ninety (90) days;  
 13 (2) the individual received an honorable discharge;  
 14 (3) the individual has a disability of at least fifty percent (50%);  
 15 (4) the individual's disability is evidenced by:  
 16 (A) a pension certificate or an award of compensation  
 17 issued by the United States Department of Veterans Affairs;  
 18 or  
 19 (B) a certificate of eligibility issued to the individual by the  
 20 Indiana department of veterans' affairs after the Indiana  
 21 department of veterans' affairs has determined that the  
 22 individual's disability qualifies the individual to receive a  
 23 deduction under this section; and  
 24 (5) the homestead was conveyed without charge to the individual  
 25 who is the owner of the homestead by an organization that is  
 26 exempt from income taxation under the federal Internal Revenue  
 27 Code.  
 28 (c) If an individual is entitled to a deduction from assessed value  
 29 under subsection (b) for the individual's homestead, the amount of the  
 30 deduction is determined as follows:  
 31 (1) If the individual is totally disabled, the deduction is equal to  
 32 one hundred percent (100%) of the assessed value of the  
 33 homestead.  
 34 (2) If the individual has a disability of at least ninety percent  
 35 (90%) but the individual is not totally disabled, the deduction is  
 36 equal to ninety percent (90%) of the assessed value of the  
 37 homestead.  
 38 (3) If the individual has a disability of at least eighty percent  
 39 (80%) but less than ninety percent (90%), the deduction is equal  
 40 to eighty percent (80%) of the assessed value of the homestead.  
 41 (4) If the individual has a disability of at least seventy percent  
 42 (70%) but less than eighty percent (80%), the deduction is equal

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1 to seventy percent (70%) of the assessed value of the homestead.  
2 (5) If the individual has a disability of at least sixty percent  
3 (60%) but less than seventy percent (70%), the deduction is  
4 equal to sixty percent (60%) of the assessed value of the  
5 homestead.

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

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

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

16 SECTION 29. IC 6-1.1-12-15, AS AMENDED BY P.L.230-2025,  
17 SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
18 JANUARY 1, 2026 (RETROACTIVE)]: Sec. 15. (a) Except as  
19 provided in section 17.8 of this chapter and subject to section 45 of this  
20 chapter, an individual who desires to claim the deduction provided by  
21 section ~~13~~ or 14 of this chapter must file a statement with the auditor  
22 of the county in which the ~~individual resides~~ **property is located**. To  
23 obtain the deduction for a desired calendar year in which property taxes  
24 are first due and payable, the statement must be completed, dated, and  
25 filed with the county auditor on or before January 15 of the calendar  
26 year in which the property taxes are first due and payable. The  
27 statement may be filed in person or by mail. If mailed, the mailing must  
28 be postmarked on or before the last day for filing. The statement shall  
29 contain a sworn declaration that the individual is entitled to the  
30 deduction.

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

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

37 ~~(2) (1) a pension certificate or an award of compensation issued~~  
38 ~~by the United States Department of Veterans Affairs if the~~  
39 ~~individual claims the deduction provided by section 14 of this~~  
40 ~~chapter; or~~

41 ~~(3) (2) the appropriate certificate of eligibility issued to the~~  
42 ~~individual by the Indiana department of veterans' affairs if the~~

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1 individual claims the deduction provided by section ~~13 or~~ 14 of  
2 this chapter.

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

11 (d) If the individual claiming a deduction under section ~~13 or~~ 14  
12 of this chapter is buying real property, a mobile home not assessed as  
13 real property, or a manufactured home not assessed as real property  
14 under a contract that provides that the individual is to pay property  
15 taxes for the real estate, mobile home, or manufactured home, the  
16 statement required by this section must contain the record number and  
17 page where the contract or memorandum of the contract is recorded.

18 SECTION 30. IC 6-1.1-12-16, AS AMENDED BY P.L.68-2025,  
19 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
20 JANUARY 1, 2025 (RETROACTIVE)]: Sec. 16. (a) Except as  
21 provided in section 40.5 of this chapter, a surviving spouse may have  
22 the sum of eighteen thousand seven hundred twenty dollars (\$18,720)  
23 deducted from the assessed value of the surviving spouse's tangible  
24 property, or real property, mobile home not assessed as real property,  
25 or manufactured home not assessed as real property that the surviving  
26 spouse is buying under a contract that provides that the surviving  
27 spouse is to pay property taxes on the real property, mobile home, or  
28 manufactured home, if the contract or a memorandum of the contract  
29 is recorded in the county recorder's office, and if:

- 30 (1) the deceased spouse served in the military or naval forces of
- 31 the United States before November 12, 1918;
- 32 (2) the deceased spouse received an honorable discharge; and
- 33 (3) the surviving spouse:
  - 34 (A) owns the real property, mobile home, or manufactured
  - 35 home; or
  - 36 (B) is buying the real property, mobile home, or
  - 37 manufactured home under contract;
  - 38 on the date the statement required by section 17 of this chapter
  - 39 is filed.

40 (b) A surviving spouse who receives the deduction provided by  
41 this section may not receive the deduction provided by section 13  
42 **(before its expiration)** of this chapter. However, the surviving spouse

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1 may receive any other deduction which the surviving spouse is entitled  
2 to by law.

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

10 (d) ~~This section applies only to property taxes imposed for an~~  
11 ~~assessment date before January 1, 2025.~~

12 (e) ~~This section expires January 1, 2027.~~

13 SECTION 31. IC 6-1.1-12-17, AS AMENDED BY P.L.68-2025,  
14 SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
15 JANUARY 1, 2025 (RETROACTIVE)]: Sec. 17. ~~(a)~~ Except as  
16 provided in section 17.8 of this chapter and subject to section 45 of this  
17 chapter, a surviving spouse who desires to claim the deduction  
18 provided by section 16 of this chapter must file a statement with the  
19 auditor of the county in which the surviving spouse resides. To obtain  
20 the deduction for a desired calendar year in which property taxes are  
21 first due and payable, the statement must be completed, dated, and filed  
22 with the county auditor on or before January 15 of the calendar year in  
23 which the property taxes are first due and payable. The statement may  
24 be filed in person or by mail. If mailed, the mailing must be postmarked  
25 on or before the last day for filing. The statement shall contain:

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

28 (2) the record number and page where the contract or  
29 memorandum of the contract is recorded, if the individual is  
30 buying the real property on a contract that provides that the  
31 individual is to pay property taxes on the real property.

32 In addition to the statement, the surviving spouse shall submit to the  
33 county auditor for the auditor's inspection a letter or certificate from the  
34 United States Department of Veterans Affairs establishing the service  
35 of the deceased spouse in the military or naval forces of the United  
36 States before November 12, 1918.

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

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

40 SECTION 32. IC 6-1.1-12-17.8, AS AMENDED BY THE  
41 TECHNICAL CORRECTIONS BILL OF THE 2026 GENERAL  
42 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

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1 JANUARY 1, 2025 (RETROACTIVE)]; Sec. 17.8. (a) An individual  
 2 who receives a deduction provided under section 9 (before its  
 3 expiration), 11 (before its expiration), 13 (**before its expiration**), 14,  
 4 16, (~~before its expiration~~), 17.4 (before its expiration), or 37 of this  
 5 chapter in a particular year and who remains eligible for the deduction  
 6 in the following year is not required to file a statement to apply for the  
 7 deduction in the following year. However, for purposes of a deduction  
 8 under section 37 of this chapter, the county auditor may, in the county  
 9 auditor's discretion, terminate the deduction for assessment dates after  
 10 January 15, 2012, if the individual does not comply with the  
 11 requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015), as  
 12 determined by the county auditor, before January 1, 2013. Before the  
 13 county auditor terminates the deduction because the taxpayer claiming  
 14 the deduction did not comply with the requirement in  
 15 IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1, 2013,  
 16 the county auditor shall mail notice of the proposed termination of the  
 17 deduction to:

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

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

23 (b) An individual who receives a deduction provided under section  
 24 9 (before its expiration), 11 (before its expiration), 13 (**before its**  
 25 **expiration**), 14, 16, (~~before its expiration~~), or 17.4 (before its  
 26 expiration) of this chapter in a particular year and who becomes  
 27 ineligible for the deduction in the following year shall notify the auditor  
 28 of the county in which the real property, mobile home, or manufactured  
 29 home for which the individual claims the deduction is located of the  
 30 individual's ineligibility in the year in which the individual becomes  
 31 ineligible. An individual who becomes ineligible for a deduction under  
 32 section 37 of this chapter shall notify the county auditor of the county  
 33 in which the property is located in conformity with section 37 of this  
 34 chapter.

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

42 (d) An individual who receives a deduction provided under section

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1 9 (before its expiration), 11 (before its expiration), 13 (**before its**  
 2 **expiration**), 14, 16, (~~before its expiration~~); 17.4 (before its expiration),  
 3 or 37 of this chapter for property that is jointly held with another owner  
 4 in a particular year and remains eligible for the deduction in the  
 5 following year is not required to file a statement to reapply for the  
 6 deduction following the removal of the joint owner if:

7 (1) the individual is the sole owner of the property following the  
 8 death of the individual's spouse; or

9 (2) the individual is the sole owner of the property following the  
 10 death of a joint owner who was not the individual's spouse.

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

20 (e) A trust entitled to a deduction under section 9 (before its  
 21 expiration), 11 (before its expiration), 13 (**before its expiration**), 14,  
 22 16, (~~before its expiration~~); 17.4 (before its expiration), or 37 of this  
 23 chapter for real property owned by the trust and occupied by an  
 24 individual in accordance with section 17.9 of this chapter (~~before its~~  
 25 ~~expiration~~) is not required to file a statement to apply for the deduction,  
 26 if:

27 (1) the individual who occupies the real property receives a  
 28 deduction provided under section 9 (before its expiration), 11  
 29 (before its expiration), 13 (**before its expiration**), 14, 16,  
 30 (~~before its expiration~~); 17.4 (before its expiration), or 37 of this  
 31 chapter in a particular year; and

32 (2) the trust remains eligible for the deduction in the following  
 33 year.

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

38 (f) A cooperative housing corporation (as defined in 26 U.S.C.  
 39 216) that is entitled to a deduction under section 37 of this chapter in  
 40 the immediately preceding calendar year for a homestead (as defined  
 41 in section 37 of this chapter) is not required to file a statement to apply  
 42 for the deduction for the current calendar year if the cooperative

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1 housing corporation remains eligible for the deduction for the current  
 2 calendar year. However, the county auditor may, in the county auditor's  
 3 discretion, terminate the deduction for assessment dates after January  
 4 15, 2012, if the individual does not comply with the requirement in  
 5 IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015), as determined by the  
 6 county auditor, before January 1, 2013. Before the county auditor  
 7 terminates a deduction because the taxpayer claiming the deduction did  
 8 not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired  
 9 January 1, 2015) before January 1, 2013, the county auditor shall mail  
 10 notice of the proposed termination of the deduction to:

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

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

16 (g) An individual who:

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

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

24 is not required to file a statement to apply for a deduction under section  
 25 37 of this chapter if the individual remains eligible for the deduction in  
 26 the current year. An individual who filed for a homestead credit under  
 27 IC 6-1.1-20.9 (repealed) for an assessment date after March 1, 2007 (if  
 28 the property is real property), or after January 1, 2008 (if the property  
 29 is personal property), shall be treated as an individual who has filed for  
 30 a deduction under section 37 of this chapter. However, the county  
 31 auditor may, in the county auditor's discretion, terminate the deduction  
 32 for assessment dates after January 15, 2012, if the individual does not  
 33 comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January  
 34 1, 2015), as determined by the county auditor, before January 1, 2013.  
 35 Before the county auditor terminates the deduction because the  
 36 taxpayer claiming the deduction did not comply with the requirement  
 37 in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1,  
 38 2013, the county auditor shall mail notice of the proposed termination  
 39 of the deduction to the last known address of each person liable for any  
 40 property taxes or special assessment, as shown on the tax duplicate or  
 41 special assessment records, or to the last known address of the most  
 42 recent owner shown in the transfer book.

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

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

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

19 SECTION 33. IC 6-1.1-12-17.9, AS AMENDED BY  
20 P.L.230-2025, SECTION 36, IS AMENDED TO READ AS  
21 FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]:  
22 Sec. 17.9. A trust is entitled to a deduction under section 9 (before its  
23 expiration), 11 (before its expiration), 13 **(before its expiration)**, ~~14,~~  
24 ~~16, (before its expiration)~~, or 17.4 (before its expiration) of this chapter  
25 for real property owned by the trust and occupied by an individual if  
26 the county auditor determines that the individual:

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

- 29 (A) a beneficial interest in the trust; or
- 30 (B) the right to occupy the real property rent free under the  
31 terms of a qualified personal residence trust created by the  
32 individual under United States Treasury Regulation  
33 25.2702-5(c)(2); and

34 (2) otherwise qualifies for the deduction.

35 SECTION 34. IC 6-1.1-12-37, 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. 37. (a) The following definitions apply throughout  
39 this section:

- 40 (1) "Dwelling" means any of the following:
  - 41 (A) Residential real property improvements that an  
42 individual uses as the individual's residence, limited to a

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single house and a single garage, regardless of whether the single garage is attached to the single house or detached from the single house.

(B) A mobile home that is not assessed as real property that an individual uses as the individual's residence.

(C) A manufactured home that is not assessed as real property that an individual uses as the individual's residence.

(2) "Homestead" means an individual's principal place of residence:

(A) that is located in Indiana;

(B) that:

(i) the individual owns;

(ii) the individual is buying under a contract recorded in the county recorder's office, or evidenced by a memorandum of contract recorded in the county recorder's office under IC 36-2-11-20, that provides that the individual is to pay the property taxes on the residence, and that obligates the owner to convey title to the individual upon completion of all of the individual's contract obligations;

(iii) the individual is entitled to occupy as a tenant-stockholder (as defined in 26 U.S.C. 216) of a cooperative housing corporation (as defined in 26 U.S.C. 216); or

(iv) is a residence described in section 17.9 of this chapter ~~(before its expiration)~~ that is owned by a trust if the individual is an individual described in section 17.9 of this chapter; ~~(before its expiration)~~; and

(C) that consists of a dwelling and includes up to one (1) acre of land immediately surrounding that dwelling, and any of the following improvements:

(i) Any number of decks, patios, gazebos, or pools.

(ii) One (1) additional building that is not part of the dwelling if the building is predominantly used for a residential purpose and is not used as an investment property or as a rental property.

(iii) One (1) additional residential yard structure other than a deck, patio, gazebo, or pool.

Except as provided in subsection (r), the term does not include property owned by a corporation, partnership, limited liability company, or other entity not described in this subdivision.

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**(3) "Principal place of residence" means an individual's true, fixed, permanent home to which the individual has the intention of returning after an absence.**

(b) Each year a homestead is eligible for a standard deduction from the assessed value of the homestead for an assessment date. Except as provided in subsection (n), the deduction provided by this section applies to property taxes first due and payable for an assessment date only if an individual has an interest in the homestead described in subsection (a)(2)(B) on:

- (1) the assessment date; or
- (2) any date in the same year after an assessment date that a statement is filed under subsection (e) or section 44 of this chapter, if the property consists of real property.

If more than one (1) individual or entity qualifies property as a homestead under subsection (a)(2)(B) for an assessment date, only one (1) standard deduction from the assessed value of the homestead may be applied for the assessment date. Subject to subsection (c), the auditor of the county shall record and make the deduction for the individual or entity qualifying for the deduction.

(c) Except as provided in section 40.5 of this chapter, the total amount of the deduction that a person may receive under this section for a particular year is:

- (1) for assessment dates before January 1, 2025, the lesser of:
  - (A) sixty percent (60%) of the assessed value of the real property, mobile home not assessed as real property, or manufactured home not assessed as real property; or
  - (B) forty-eight thousand dollars (\$48,000); or
- (2) for assessment dates after December 31, 2024:
  - (A) in 2025, forty-eight thousand dollars (\$48,000);
  - (B) in 2026, forty thousand dollars (\$40,000);
  - (C) in 2027, thirty thousand dollars (\$30,000);
  - (D) in 2028, twenty thousand dollars (\$20,000); and
  - (E) in 2029, ten thousand dollars (\$10,000).

Beginning with the 2030 assessment date, and each assessment date thereafter, the deduction amount under this section is zero (0). Application of the phase down under this section for assessment dates after December 31, 2024, with regard to mobile homes that are not assessed as real property and manufactured homes not assessed as real property shall be construed and applied in the same manner in terms of timing and consistent with its application for real property.

(d) A person who has sold real property, a mobile home not assessed as real property, or a manufactured home not assessed as real

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1 property to another person under a contract that provides that the  
 2 contract buyer is to pay the property taxes on the real property, mobile  
 3 home, or manufactured home may not claim the deduction provided  
 4 under this section with respect to that real property, mobile home, or  
 5 manufactured home.

6 (e) Except as provided in sections 17.8 and 44 of this chapter and  
 7 subject to section 45 of this chapter, an individual who desires to claim  
 8 the deduction provided by this section must file a certified statement on  
 9 forms prescribed by the department of local government finance with  
 10 the auditor of the county in which the homestead is located. The  
 11 statement must include:

12 (1) the parcel number or key number of the property and the  
 13 name of the city, town, or township in which the property is  
 14 located;

15 (2) the name of any other location in which the applicant or the  
 16 applicant's spouse owns, is buying, or has a beneficial interest in  
 17 residential real property;

18 (3) the names of:

19 (A) the applicant and the applicant's spouse (if any):

20 (i) as the names appear in the records of the United  
 21 States Social Security Administration for the purposes  
 22 of the issuance of a Social Security card and Social  
 23 Security number; or

24 (ii) that they use as their legal names when they sign  
 25 their names on legal documents;

26 if the applicant is an individual; or

27 (B) each individual who qualifies property as a homestead  
 28 under subsection (a)(2)(B) and the individual's spouse (if  
 29 any):

30 (i) as the names appear in the records of the United  
 31 States Social Security Administration for the purposes  
 32 of the issuance of a Social Security card and Social  
 33 Security number; or

34 (ii) that they use as their legal names when they sign  
 35 their names on legal documents;

36 if the applicant is not an individual; and

37 (4) either:

38 (A) the last five (5) digits of the applicant's Social Security  
 39 number and the last five (5) digits of the Social Security  
 40 number of the applicant's spouse (if any); or

41 (B) if the applicant or the applicant's spouse (if any) does  
 42 not have a Social Security number, any of the following for

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1 that individual:

2 (i) The last five (5) digits of the individual's driver's  
3 license number.

4 (ii) The last five (5) digits of the individual's state  
5 identification card number.

6 (iii) The last five (5) digits of a preparer tax  
7 identification number that is obtained by the individual  
8 through the Internal Revenue Service of the United  
9 States.

10 (iv) If the individual does not have a driver's license, a  
11 state identification card, or an Internal Revenue  
12 Service preparer tax identification number, the last five  
13 (5) digits of a control number that is on a document  
14 issued to the individual by the United States  
15 government.

16 If a form or statement provided to the county auditor under this section,  
17 IC 6-1.1-22-8.1, or IC 6-1.1-22.5-12 includes the telephone number or  
18 part or all of the Social Security number of a party or other number  
19 described in subdivision (4)(B) of a party, the telephone number and  
20 the Social Security number or other number described in subdivision  
21 (4)(B) included are confidential. The statement may be filed in person  
22 or by mail. If the statement is mailed, the mailing must be postmarked  
23 on or before the last day for filing. The statement applies for that first  
24 year and any succeeding year for which the deduction is allowed.

25 (f) To obtain the deduction for a desired calendar year under this  
26 section in which property taxes are first due and payable, the individual  
27 desiring to claim the deduction must do the following as applicable:

28 (1) Complete, date, and file the certified statement described in  
29 subsection (e) on or before January 15 of the calendar year in  
30 which the property taxes are first due and payable.

31 (2) Satisfy any recording requirements on or before January 15  
32 of the calendar year in which the property taxes are first due and  
33 payable for a homestead described in subsection (a)(2).

34 (g) Except as provided in subsection (l), if a person who is  
35 receiving, or seeks to receive, the deduction provided by this section in  
36 the person's name:

37 (1) changes the use of the individual's property so that part or all  
38 of the property no longer qualifies for the deduction under this  
39 section; or

40 (2) is not eligible for a deduction under this section because the  
41 person is already receiving:

42 (A) a deduction under this section in the person's name as

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1 an individual or a spouse; or  
 2 (B) a deduction under the law of another state that is  
 3 equivalent to the deduction provided by this section;  
 4 the person must file a certified statement with the auditor of the county,  
 5 notifying the auditor of the person's ineligibility, not more than sixty  
 6 (60) days after the date of the change in eligibility. A person who fails  
 7 to file the statement required by this subsection may, under  
 8 IC 6-1.1-36-17, be liable for any additional taxes that would have been  
 9 due on the property if the person had filed the statement as required by  
 10 this subsection plus a civil penalty equal to ten percent (10%) of the  
 11 additional taxes due. The civil penalty imposed under this subsection  
 12 is in addition to any interest and penalties for a delinquent payment that  
 13 might otherwise be due. One percent (1%) of the total civil penalty  
 14 collected under this subsection shall be transferred by the county to the  
 15 department of local government finance for use by the department in  
 16 establishing and maintaining the homestead property data base under  
 17 subsection (j) and, to the extent there is money remaining, for any other  
 18 purposes of the department. This amount becomes part of the property  
 19 tax liability for purposes of this article.

20 (h) The department of local government finance may adopt rules  
 21 or guidelines concerning the application for a deduction under this  
 22 section.

23 (i) This subsection does not apply to property in the first year for  
 24 which a deduction is claimed under this section if the sole reason that  
 25 a deduction is claimed on other property is that the individual or  
 26 married couple maintained a principal residence at the other property  
 27 on the assessment date in the same year in which an application for a  
 28 deduction is filed under this section or, if the application is for a  
 29 homestead that is assessed as personal property, on the assessment date  
 30 in the immediately preceding year and the individual or married couple  
 31 is moving the individual's or married couple's principal residence to the  
 32 property that is the subject of the application. Except as provided in  
 33 subsection (l), the county auditor may not grant an individual or a  
 34 married couple a deduction under this section if:

35 (1) the individual or married couple, for the same year, claims  
 36 the deduction on two (2) or more different applications for the  
 37 deduction; and

38 (2) the applications claim the deduction for different property.

39 (j) The department of local government finance shall provide  
 40 secure access to county auditors to a homestead property data base that  
 41 includes access to the homestead owner's name and the numbers  
 42 required from the homestead owner under subsection (e)(4) for the sole

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1 purpose of verifying whether an owner is wrongly claiming a deduction  
 2 under this chapter or a credit under IC 6-1.1-20.4, IC 6-1.1-20.6, or  
 3 IC 6-3.6-5 (before its expiration). Each county auditor shall submit data  
 4 on deductions applicable to the current tax year on or before March 15  
 5 of each year in a manner prescribed by the department of local  
 6 government finance.

7 (k) A county auditor may require an individual to provide evidence  
 8 proving that the individual's residence is the individual's principal place  
 9 of residence as claimed in the certified statement filed under subsection  
 10 (e). The county auditor may limit the evidence that an individual is  
 11 required to submit to a state income tax return, a valid driver's license,  
 12 or a valid voter registration card showing that the residence for which  
 13 the deduction is claimed is the individual's principal place of residence.  
 14 The county auditor may not deny an application filed under section 44  
 15 of this chapter because the applicant does not have a valid driver's  
 16 license or state identification card with the address of the homestead  
 17 property. The department of local government finance shall work with  
 18 county auditors to develop procedures to determine whether a property  
 19 owner that is claiming a standard deduction or homestead credit is not  
 20 eligible for the standard deduction or homestead credit because the  
 21 property owner's principal place of residence is outside Indiana.

22 (l) A county auditor shall grant an individual a deduction under  
 23 this section regardless of whether the individual and the individual's  
 24 spouse claim a deduction on two (2) different applications and each  
 25 application claims a deduction for different property if the property  
 26 owned by the individual's spouse is located outside Indiana and the  
 27 individual files an affidavit with the county auditor containing the  
 28 following information:

29 (1) The names of the county and state in which the individual's  
 30 spouse claims a deduction substantially similar to the deduction  
 31 allowed by this section.

32 (2) A statement made under penalty of perjury that the following  
 33 are true:

34 (A) That the individual and the individual's spouse maintain  
 35 separate principal places of residence.

36 (B) That neither the individual nor the individual's spouse  
 37 has an ownership interest in the other's principal place of  
 38 residence.

39 (C) That neither the individual nor the individual's spouse  
 40 has, for that same year, claimed a standard or substantially  
 41 similar deduction for any property other than the property  
 42 maintained as a principal place of residence by the

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1                    respective individuals.  
2                    A county auditor may require an individual or an individual's spouse to  
3                    provide evidence of the accuracy of the information contained in an  
4                    affidavit submitted under this subsection. The evidence required of the  
5                    individual or the individual's spouse may include state income tax  
6                    returns, excise tax payment information, property tax payment  
7                    information, driver's license information, and voter registration  
8                    information.

- 9                    (m) If:  
10                    (1) a property owner files a statement under subsection (e) to  
11                    claim the deduction provided by this section for a particular  
12                    property; and  
13                    (2) the county auditor receiving the filed statement determines  
14                    that the property owner's property is not eligible for the  
15                    deduction;

16                    the county auditor shall inform the property owner of the county  
17                    auditor's determination in writing. If a property owner's property is not  
18                    eligible for the deduction because the county auditor has determined  
19                    that the property is not the property owner's principal place of  
20                    residence, the property owner may appeal the county auditor's  
21                    determination as provided in IC 6-1.1-15. The county auditor shall  
22                    inform the property owner of the owner's right to appeal when the  
23                    county auditor informs the property owner of the county auditor's  
24                    determination under this subsection.

25                    (n) An individual is entitled to the deduction under this section for  
26                    a homestead for a particular assessment date if:

- 27                    (1) either:  
28                           (A) the individual's interest in the homestead as described  
29                           in subsection (a)(2)(B) is conveyed to the individual after  
30                           the assessment date, but within the calendar year in which  
31                           the assessment date occurs; or  
32                           (B) the individual contracts to purchase the homestead after  
33                           the assessment date, but within the calendar year in which  
34                           the assessment date occurs;  
35                    (2) on the assessment date:  
36                           (A) the property on which the homestead is currently  
37                           located was vacant land; or  
38                           (B) the construction of the dwelling that constitutes the  
39                           homestead was not completed; and  
40                    (3) either:  
41                           (A) the individual files the certified statement required by  
42                           subsection (e); or

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1 (B) a sales disclosure form that meets the requirements of  
2 section 44 of this chapter is submitted to the county assessor  
3 on or before December 31 of the calendar year for the  
4 individual's purchase of the homestead.

5 An individual who satisfies the requirements of subdivisions (1)  
6 through (3) is entitled to the deduction under this section for the  
7 homestead for the assessment date, even if on the assessment date the  
8 property on which the homestead is currently located was vacant land  
9 or the construction of the dwelling that constitutes the homestead was  
10 not completed. The county auditor shall apply the deduction for the  
11 assessment date and for the assessment date in any later year in which  
12 the homestead remains eligible for the deduction. A homestead that  
13 qualifies for the deduction under this section as provided in this  
14 subsection is considered a homestead for purposes of section 37.5 of  
15 this chapter and IC 6-1.1-20.6.

16 (o) This subsection applies to an application for the deduction  
17 provided by this section that is filed for an assessment date occurring  
18 after December 31, 2013. Notwithstanding any other provision of this  
19 section, an individual buying a mobile home that is not assessed as real  
20 property or a manufactured home that is not assessed as real property  
21 under a contract providing that the individual is to pay the property  
22 taxes on the mobile home or manufactured home is not entitled to the  
23 deduction provided by this section unless the parties to the contract  
24 comply with IC 9-17-6-17.

25 (p) This subsection:  
26 (1) applies to an application for the deduction provided by this  
27 section that is filed for an assessment date occurring after  
28 December 31, 2013; and

29 (2) does not apply to an individual described in subsection (o).  
30 The owner of a mobile home that is not assessed as real property or a  
31 manufactured home that is not assessed as real property must attach a  
32 copy of the owner's title to the mobile home or manufactured home to  
33 the application for the deduction provided by this section.

34 (q) For assessment dates after 2013, the term "homestead"  
35 includes property that is owned by an individual who:

- 36 (1) is serving on active duty in any branch of the armed forces of  
37 the United States;
- 38 (2) was ordered to transfer to a location outside Indiana; and
- 39 (3) was otherwise eligible, without regard to this subsection, for  
40 the deduction under this section for the property for the  
41 assessment date immediately preceding the transfer date  
42 specified in the order described in subdivision (2).

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1 For property to qualify under this subsection for the deduction provided  
 2 by this section, the individual described in subdivisions (1) through (3)  
 3 must submit to the county auditor a copy of the individual's transfer  
 4 orders or other information sufficient to show that the individual was  
 5 ordered to transfer to a location outside Indiana. The property continues  
 6 to qualify for the deduction provided by this section until the individual  
 7 ceases to be on active duty, the property is sold, or the individual's  
 8 ownership interest is otherwise terminated, whichever occurs first.  
 9 Notwithstanding subsection (a)(2), the property remains a homestead  
 10 regardless of whether the property continues to be the individual's  
 11 principal place of residence after the individual transfers to a location  
 12 outside Indiana. The property continues to qualify as a homestead  
 13 under this subsection if the property is leased while the individual is  
 14 away from Indiana and is serving on active duty, if the individual has  
 15 lived at the property at any time during the past ten (10) years.  
 16 Otherwise, the property ceases to qualify as a homestead under this  
 17 subsection if the property is leased while the individual is away from  
 18 Indiana. Property that qualifies as a homestead under this subsection  
 19 shall also be construed as a homestead for purposes of section 37.5 of  
 20 this chapter.

21 (r) As used in this section, "homestead" includes property that  
 22 satisfies each of the following requirements:

23 (1) The property is located in Indiana and consists of a dwelling  
 24 and includes up to one (1) acre of land immediately surrounding  
 25 that dwelling, and any of the following improvements:

26 (A) Any number of decks, patios, gazebos, or pools.

27 (B) One (1) additional building that is not part of the  
 28 dwelling if the building is predominately used for a  
 29 residential purpose and is not used as an investment  
 30 property or as a rental property.

31 (C) One (1) additional residential yard structure other than  
 32 a deck, patio, gazebo, or pool.

33 (2) The property is the principal place of residence of an  
 34 individual.

35 (3) The property is owned by an entity that is not described in  
 36 subsection (a)(2)(B).

37 (4) The individual residing on the property is a shareholder,  
 38 partner, or member of the entity that owns the property.

39 (5) The property was eligible for the standard deduction under  
 40 this section on March 1, 2009.

41 SECTION 35. IC 6-1.1-12-43, AS AMENDED BY P.L.230-2025,  
 42 SECTION 37, AND AS AMENDED BY P.L.186-2025, SECTION

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1 292, AND AS AMENDED BY THE TECHNICAL CORRECTIONS  
 2 BILL OF THE 2026 GENERAL ASSEMBLY, IS CORRECTED AND  
 3 AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1,  
 4 2025 (RETROACTIVE)]: Sec. 43. (a) For purposes of this section:  
 5 (1) "benefit" refers to a deduction under section 9 (before its  
 6 expiration), 11 (before its expiration), 13, ~~(before its expiration);~~  
 7 14, ~~(before its expiration);~~ 16, ~~(before its expiration);~~ 17.4  
 8 (before its expiration), 26 (before its expiration), 29 (before its  
 9 expiration), 33 (before its expiration), 34 (before its expiration),  
 10 37, or 37.5 of this chapter;  
 11 (2) "closing agent" means a person that closes a transaction;  
 12 (3) "customer" means an individual who obtains a loan in a  
 13 transaction; and  
 14 (4) "transaction" means a single family residential:  
 15 (A) first lien purchase money mortgage transaction; or  
 16 (B) refinancing transaction.  
 17 (b) Before closing a transaction after December 31, 2004, a  
 18 closing agent must provide to the customer the form referred to in  
 19 subsection (c).  
 20 (c) ~~Before June 1, 2004;~~ The department of local government  
 21 finance shall prescribe the form to be provided by closing agents to  
 22 customers under subsection (b). The department shall make the form  
 23 available to closing agents, county assessors, county auditors, and  
 24 county treasurers in hard copy and electronic form. County assessors,  
 25 county auditors, and county treasurers shall make the form available to  
 26 the general public. The form must:  
 27 (1) on one (1) side:  
 28 (A) list each benefit; and  
 29 (B) list the eligibility criteria for each benefit;  
 30 (2) on the other side indicate:  
 31 (A) each action by and each type of documentation from the  
 32 customer required to file for each benefit; and  
 33 (B) sufficient instructions and information to permit a party  
 34 to terminate a standard deduction under section 37 of this  
 35 chapter on any property on which the party or the spouse of  
 36 the party will no longer be eligible for the standard  
 37 deduction under section 37 of this chapter after the party or  
 38 the party's spouse begins to reside at the property that is the  
 39 subject of the closing, including an explanation of the tax  
 40 consequences and applicable penalties, if a party unlawfully  
 41 claims a standard deduction under section 37 of this  
 42 chapter; and

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1 (3) be printed in one (1) of two (2) or more colors prescribed by  
 2 the department of local government finance that distinguish the  
 3 form from other documents typically used in a closing referred  
 4 to in subsection (b).  
 5 (d) A closing agent:  
 6 (1) may reproduce the form referred to in subsection (c);  
 7 (2) in reproducing the form, must use a print color prescribed by  
 8 the department of local government finance; and  
 9 (3) is not responsible for the content of the form referred to in  
 10 subsection (c) and shall be held harmless by the department of  
 11 local government finance from any liability for the content of the  
 12 form.  
 13 (e) *This subsection applies to a transaction that is closed after*  
 14 *December 31, 2009. In addition to providing the customer the form*  
 15 *described in subsection (c) before closing the transaction, a closing*  
 16 *agent shall do the following as soon as possible after the closing, and*  
 17 *within the time prescribed by the department of insurance under*  
 18 *IC 27-7-3-15.5:*  
 19 (1) *To the extent determinable, input the information described*  
 20 *in IC 27-7-3-15.5(c)(2) into the system maintained by the*  
 21 *department of insurance under IC 27-7-3-15.5.*  
 22 (2) *Submit the form described in IC 27-7-3-15.5(c) to the data*  
 23 *base described in IC 27-7-3-15.5(c)(2)(D).*  
 24 (f) *A closing agent to which this section applies shall document*  
 25 *the closing agent's compliance with this section with respect to each*  
 26 *transaction in the form of verification of compliance signed by the*  
 27 *customer.*  
 28 (g) *Subject to IC 27-7-3-15.5(d), a closing agent is subject to a*  
 29 *civil penalty of twenty-five dollars (\$25) for each instance in which the*  
 30 *closing agent fails to comply with this section with respect to a*  
 31 *customer. The penalty:*  
 32 (1) *may be enforced by the state agency that has administrative*  
 33 *jurisdiction over the closing agent in the same manner that the*  
 34 *agency enforces the payment of fees or other penalties payable*  
 35 *to the agency; and*  
 36 (2) *shall be paid into:*  
 37 (A) *the state general fund, if the closing agent fails to*  
 38 *comply with subsection (b); or*  
 39 (B) *the home ownership education account established by*  
 40 *IC 5-20-1-27, if the closing agent fails to comply with*  
 41 *subsection (e) in a transaction that is closed after*  
 42 *December 31, 2009.*

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

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

5 *(2) with respect to a transaction that is closed after December*  
6 *31, 2009, the closing agent's failure to input the information or*  
7 *submit the form described in subsection (e).*

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

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

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

13 SECTION 36. IC 6-1.1-12-46, AS AMENDED BY P.L.230-2025,  
14 SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
15 JANUARY 1, 2025 (RETROACTIVE)]: Sec. 46. (a) This section  
16 applies to real property for an assessment date in 2011 or a later year  
17 if:

18 (1) the real property is not exempt from property taxation for the  
19 assessment date;

20 (2) title to the real property is transferred after the assessment  
21 date and on or before the December 31 that next succeeds the  
22 assessment date;

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

25 (4) the county property tax assessment board of appeals  
26 determines that the real property is exempt from property  
27 taxation for that next succeeding assessment date.

28 (b) For the assessment date referred to in subsection (a)(1), real  
29 property is eligible for any deductions for which the transferor under  
30 subsection (a)(2) was eligible for that assessment date under the  
31 following:

32 (1) IC 6-1.1-12-1 (before its repeal).

33 (2) IC 6-1.1-12-9 (before its expiration).

34 (3) IC 6-1.1-12-11 (before its expiration).

35 (4) IC 6-1.1-12-13 **(before its expiration).**

36 (5) IC 6-1.1-12-14.

37 (6) IC 6-1.1-12-16. ~~(before its expiration).~~

38 (7) IC 6-1.1-12-17.4 (before its expiration).

39 (8) IC 6-1.1-12-18 (before its expiration).

40 (9) IC 6-1.1-12-22 (before its expiration).

41 (10) IC 6-1.1-12-37.

42 (11) IC 6-1.1-12-37.5.

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

6 SECTION 37. IC 6-1.1-12.6-2, AS ADDED BY P.L.70-2008,  
7 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
8 JANUARY 1, 2026 (RETROACTIVE)]: Sec. 2. (a) This section  
9 applies only to a model residence that is first assessed as:

- 10 (1) a partially completed structure; or
- 11 (2) a fully completed structure;

12 for the assessment date in 2009 or a later year.

13 (b) Except as provided in subsection (c) and sections 4, 5, and 6  
14 of this chapter, and subject to sections 7 and 8 of this chapter, an owner  
15 of a model residence is entitled to a deduction from the assessed value  
16 of the model residence in the amount of ~~fifty seventy-five percent~~  
17 ~~(50%)~~ (75%) of the assessed value of the model residence for the  
18 following:

- 19 (1) Not more than one (1) assessment date for which the model  
20 residence is assessed as a partially completed structure.
- 21 (2) The assessment date for which the model residence is first  
22 assessed as a fully completed structure.
- 23 (3) The two (2) assessment dates that immediately succeed the  
24 assessment date referred to in subdivision (2).

25 (c) A deduction allowed for a model residence under this chapter  
26 for a particular assessment date is terminated if the model residence is  
27 sold:

- 28 (1) after the assessment date of that year but before January 1 of  
29 the following year; and
- 30 (2) to a person who does not continue to use the real property as  
31 a model residence.

32 The county auditor shall immediately mail notice of the termination to  
33 the former owner, the property owner, and the township assessor. The  
34 county auditor shall remove the deduction from the tax duplicate and  
35 shall notify the county treasurer of the termination of the deduction.

36 SECTION 38. IC 6-1.1-12.6-4, AS ADDED BY P.L.70-2008,  
37 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
38 JANUARY 1, 2026 (RETROACTIVE)]: Sec. 4. (a) Subject to section  
39 8 of this chapter, a property owner is entitled to a deduction under this  
40 chapter for an assessment date for not more than ~~three (3)~~ **seven (7)**  
41 **]** model residences in Indiana.

42 (b) The auditor of a county (referred to in this section as the "first

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1 county") with whom a statement is filed under section 3 of this chapter  
 2 shall immediately prepare and transmit a copy of the statement to the  
 3 auditor of any other county (referred to in this section as the "second  
 4 county") if the property owner that claims the deduction owns or is  
 5 buying a model residence located in the second county.

6 (c) The county auditor of the second county shall note on the copy  
 7 of the statement whether the property owner has claimed a deduction  
 8 for the current year under section 3 of this chapter for a model  
 9 residence located in the second county. The county auditor shall then  
 10 return the copy of the statement to the auditor of the first county.

11 SECTION 39. IC 6-1.1-12.6-8, AS ADDED BY P.L.70-2008,  
 12 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 13 JANUARY 1, 2026 (RETROACTIVE)]: Sec. 8. The aggregate number  
 14 of deductions claimed under this chapter for a particular assessment  
 15 date by the owners of model residences who are a part of an affiliated  
 16 group may not exceed ~~three (3)~~ **seven (7)**.

17 SECTION 40. IC 6-1.1-12.8-3, AS ADDED BY P.L.175-2011,  
 18 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 19 JANUARY 1, 2026 (RETROACTIVE)]: Sec. 3. (a) This chapter  
 20 applies only to a residence in inventory that is first assessed as:

21 (1) a partially completed structure; or

22 (2) a fully completed structure;

23 for the assessment date in 2012 or a later year.

24 (b) Except as provided in subsections (c) and (d) and sections 5  
 25 and 6 of this chapter, and subject to section 7 of this chapter, a  
 26 residential builder that is the owner of a residence in inventory is  
 27 entitled to a deduction from the assessed value of the residence in  
 28 inventory in the amount of ~~fifty~~ **seventy-five** percent (~~50%~~) (**75%**) of  
 29 the assessed value of the residence in inventory for the following:

30 (1) Not more than one (1) assessment date for which the  
 31 residence in inventory is assessed as a partially completed  
 32 structure.

33 (2) The assessment date for which the residence in inventory is  
 34 first assessed as a fully completed structure.

35 (3) The two (2) assessment dates that immediately succeed the  
 36 assessment date referred to in subdivision (2).

37 (c) A deduction allowed for a residence in inventory under this  
 38 chapter for a particular assessment date is terminated if title to the  
 39 residence in inventory is transferred:

40 (1) after the assessment date of that year but before January 1 of  
 41 the following year; and

42 (2) to a person for whom the real property does not qualify as a

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residence in inventory.

The county auditor shall immediately mail notice of the termination to the former owner, the property owner, and the township assessor (or the county assessor if there is no township assessor for the township). The county auditor shall remove the deduction from the tax duplicate and shall notify the county treasurer of the termination of the deduction.

(d) A deduction for a residence in inventory under this chapter does not apply for a particular assessment date if the residence in inventory is leased for any purpose for any part of the calendar year in which the assessment date occurs.

SECTION 41. IC 6-1.1-12.8-4, AS AMENDED BY P.L. 136-2024, SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 4. (a) A property owner that qualifies for the deduction under this chapter and that desires to receive the deduction for a calendar year must complete and date a statement containing the information required by subsection (b) and file the statement with the county auditor on or before January 15 of the immediately succeeding calendar year. The township assessor, or the county assessor if there is no township assessor for the township, shall verify each statement filed under this section, and the county auditor shall:

- (1) make the deductions; and
- (2) notify the county property tax assessment board of appeals of all deductions approved;

under this section.

(b) The statement referred to in subsection (a) must be verified under penalties for perjury and must contain the following information:

- (1) The assessed value of the real property for which the person is claiming the deduction.
- (2) The full name and complete business address of the person claiming the deduction.
- (3) The complete address and a brief description of the real property for which the person is claiming the deduction.
- (4) The name of any other county in which the person has applied for a deduction under this chapter for that assessment date.
- (5) The complete address and a brief description of any other real property for which the person has applied for a deduction under this chapter for that assessment date.
- (6) An affirmation by the owner that the owner is receiving not more than ~~three (3)~~ **seven (7)** deductions under this chapter, including the deduction being applied for by the owner, either:

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(A) as the owner of the residence in inventory; or  
 (B) as an owner that is part of an affiliated group.  
 (7) An affirmation that the real property has not been leased and will not be leased for any purpose during the term of the deduction.

SECTION 42. IC 6-1.1-12.8-9, AS ADDED BY P.L.175-2011, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 9. (a) Subject to section 10 of this chapter, a property owner is entitled to a deduction under this chapter for an assessment date for not more than ~~three (3)~~ **seven (7)** residences in inventory in Indiana.

(b) The auditor of a county (referred to in this section as the "first county") with whom a statement is filed under section 4 of this chapter shall immediately prepare and transmit a copy of the statement to the auditor of any other county (referred to in this section as the "second county") if the property owner that claims the deduction owns or is buying a residence in inventory located in the second county.

(c) The county auditor of the second county shall note on the copy of the statement whether the property owner has claimed a deduction for the current year under section 4 of this chapter for a residence in inventory located in the second county. The county auditor shall then return the copy of the statement to the auditor of the first county.

SECTION 43. IC 6-1.1-12.8-10, AS ADDED BY P.L.175-2011, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 10. The aggregate number of deductions claimed under this chapter for a particular assessment date by the owners of residences in inventory who are a part of an affiliated group may not exceed ~~three (3)~~ **seven (7)**.

SECTION 44. IC 6-1.1-17-1, AS AMENDED BY P.L.230-2025, SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 1. (a) On or before August 1 of each year, the county auditor shall submit a certified statement of the assessed value for the ensuing year to the department of local government finance in the manner prescribed by the department.

(b) The department of local government finance shall make the certified statement available on the department's computer gateway.

(c) Subject to subsection (d), after the county auditor submits a certified statement under subsection (a) or an amended certified statement under this subsection with respect to a political subdivision and before the department of local government finance certifies its action with respect to the political subdivision under section 16(i) of

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1 this chapter, the county auditor may amend the information concerning  
2 assessed valuation included in the earlier certified statement. The  
3 county auditor shall, in a manner prescribed by the department, submit  
4 a certified statement amended under this subsection to the department  
5 of local government finance by the later of:

- 6 (1) September 1;
- 7 (2) fifteen (15) days after the original certified statement is
- 8 submitted to the department under subsection (a); or
- 9 (3) fifteen (15) days after the department of local government
- 10 finance notifies the county auditor of an error in the original
- 11 certified statement submitted under subsection (a) that the
- 12 department determines must be corrected.

13 (d) Before the county auditor makes an amendment under  
14 subsection (c), the county auditor must provide ~~an opportunity for~~  
15 ~~public comment on the proposed amendment at a public hearing.~~ The  
16 county auditor must give notice of the hearing under IC 5-3-1. **written**  
17 **notice of the amendment to the county fiscal body, the department**  
18 **of local government finance, and the fiscal officers of the affected**  
19 **taxing units within the county.** If the county auditor makes the  
20 amendment as a result of information provided to the county auditor by  
21 an assessor, the county auditor shall **also** give notice of the ~~public~~  
22 ~~hearing amendment~~ to the assessor.

23 (e) Beginning in 2018, each county auditor shall submit to the  
24 department of local government finance parcel level data of certified  
25 net assessed values as required by the department. A county auditor  
26 shall submit the parcel level data in the manner and format required by  
27 the department and according to a schedule determined by the  
28 department.

29 (f) ~~When the county auditor submits the certified statement under~~  
30 ~~subsection (a), the county auditor shall exclude the amount of assessed~~  
31 ~~value for any property located in the county for which:~~

- 32 (1) ~~an appeal has been filed under IC 6-1.1-15; and~~
- 33 (2) ~~there is no final disposition of the appeal as of the date the~~
- 34 ~~county auditor submits the certified statement under subsection~~
- 35 ~~(a).~~

36 The county auditor may appeal to the department of local government  
37 finance to include the amount of assessed value under appeal within a  
38 taxing district for that calendar year.

39 (f) **If the county auditor fails to submit a certified statement of**  
40 **the assessed value for the ensuing year to the department of local**  
41 **government finance on or before August 1 in accordance with**  
42 **subsection (a), then the county auditor shall provide electronic**

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1 notice by August 1 of the same calendar year to the county fiscal  
2 body, the department of local government finance, and each  
3 political subdivision in the county subject to section 16 of this  
4 chapter. The electronic notice must include a written statement  
5 acknowledging noncompliance and detail the reasons why the  
6 statutory deadline set forth in subsection (a) was not met.

7 (g) The department of local government finance shall, before  
8 February 2, 2027, and before February 2 of each year thereafter,  
9 submit a report of the counties that failed to meet the statutory  
10 deadline set forth in subsection (a) to the legislative services agency  
11 for distribution to the members of the legislative council. The  
12 report must be in an electronic format under IC 5-14-6.

13 SECTION 45. IC 6-1.1-17-5.4, AS AMENDED BY P.L.230-2025,  
14 SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
15 JULY 1, 2026]: Sec. 5.4. (a) Not later than March 2 of each year, the  
16 fiscal officer of a political subdivision shall submit a statement to the  
17 department of local government finance attesting that the political  
18 subdivision uploaded any contract entered into during the immediately  
19 preceding year:

- 20 (1) if the total cost of the contract to the political subdivision
- 21 exceeds fifty thousand dollars (\$50,000) during the term of
- 22 the contract as required by IC 5-14-3.8-3.5(c); and
- 23 (2) related to the provision of fire services or emergency medical
- 24 services to the Indiana transparency website as required by
- 25 IC 5-14-3.8-3.5(d).

26 (b) The department of local government finance may not approve  
27 the budget of a political subdivision or a supplemental appropriation  
28 for a political subdivision until the political subdivision files the  
29 attestation under subsection (a).

30 SECTION 46. IC 6-1.1-18-28, AS AMENDED BY P.L.236-2023,  
31 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
32 UPON PASSAGE]: Sec. 28. (a) **This section applies to a township if:**

- 33 (1) the township has previously submitted a petition, or
- 34 petitions, under this section in any year after December 31,
- 35 2016;
- 36 (2) the sum of all adjustments determined under STEP
- 37 THREE of subsection (c) for the petition or petitions
- 38 described in subdivision (1) equals fifteen-hundredths (0.15);
- 39 and
- 40 (3) the percentage growth in the township's assessed value
- 41 for the preceding year compared to the year immediately
- 42 before the preceding year is:

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**(A) at least equal to the maximum levy growth quotient determined under IC 6-1.1-18.5-2 for the preceding year multiplied by two (2); and**  
**(B) not more than maximum levy growth quotient determined under IC 6-1.1-18.5-2 for the preceding year multiplied by four (4).**

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

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

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

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

(A) the STEP ONE percentage; minus

(B) six percent (6%);

expressed as a decimal.

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

(A) fifteen-hundredths (0.15); or

(B) the STEP TWO result.

STEP FOUR: Reduce the STEP THREE rate by any rate

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1 increase in the township's property tax rate or rates for its  
2 township firefighting and emergency services fund, township  
3 firefighting fund, or township emergency services fund, as  
4 applicable, within the immediately preceding ten (10) year  
5 period that was made based on a petition submitted by the  
6 township under this section.

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

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

19 (2) an amount equal to the result of:  
20 (A) the rate determined under the formula in subsection ~~(b)~~;  
21 **(c)**; multiplied by  
22 (B) the net assessed value of the fire protection and  
23 emergency services area divided by one hundred (100).

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

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

38 **(1) The amount determined under subsection (c) may not**  
39 **exceed the result of:**  
40 **(A) the STEP TWO result in subsection (c); multiplied**  
41 **by**  
42 **(B) eight-tenths (0.8).**

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

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

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

10 as applicable, may not exceed a rate determined by the  
11 formula under subsection (f).

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

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

18 STEP ONE: Determine the sum of:

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

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

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

27 as applicable; plus

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

30 STEP TWO: Determine the lesser of:

31 (A) twenty-hundredths (0.20); or

32 (B) the STEP ONE result.

33 SECTION 47. IC 6-1.1-18-29 IS REPEALED [EFFECTIVE  
34 UPON PASSAGE]. Sec. 29: (a) The board of trustees of a fire  
35 protection district may, upon approval by the county legislative body,  
36 submit a petition to the department of local government finance for an  
37 increase in the fire protection district's maximum permissible ad  
38 valorem property tax levy for property taxes first due and payable in  
39 2021 or for any year thereafter for which a petition is submitted under  
40 this section.

41 (b) If a petition is submitted as provided in subsection (a) before  
42 August 1, 2020, or April 1 of a year thereafter, the department of local

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1 government finance shall increase the fire protection district's  
 2 maximum permissible ad valorem property tax levy for property taxes  
 3 first due and payable in the immediately succeeding year by using the  
 4 following formula for purposes of subsection (c)(2):

5 STEP ONE: Determine the percentage increase in the  
 6 population, as determined by the county legislative body and as  
 7 may be prescribed by the department of local government  
 8 finance, that is within the fire protection district area during the  
 9 ten (10) year period immediately preceding the year in which the  
 10 petition is submitted under subsection (a). The county legislative  
 11 body may use the most recently available population data issued  
 12 by the Bureau of the Census during the ten (10) year period  
 13 immediately preceding the petition.

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

15 (A) the STEP ONE percentage; minus

16 (B) six percent (6%);

17 expressed as a decimal.

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

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

20 (B) the STEP TWO result.

21 STEP FOUR: Reduce the STEP THREE rate by any rate  
 22 increase in the fire protection district's property tax rate within  
 23 the immediately preceding ten (10) year period that was made  
 24 based on a petition submitted by the fire protection district under  
 25 this section:

26 (c) The fire protection district's maximum permissible ad valorem  
 27 property tax levy for property taxes first due and payable in a given  
 28 year, as adjusted under this section, shall be calculated as:

29 (1) the amount of the ad valorem property tax levy increase for  
 30 the fire protection district without regard to this section; plus

31 (2) an amount equal to the result of:

32 (A) the rate determined under the formula in subsection (b);  
 33 multiplied by

34 (B) the net assessed value of the fire protection district area  
 35 divided by one hundred (100):

36 The calculation under this subsection shall be used in the determination  
 37 of the fire protection district's maximum permissible ad valorem  
 38 property tax levy for property taxes first due and payable in the first  
 39 year of the increase and thereafter.

40 SECTION 48. IC 6-1.1-18-29.5 IS REPEALED [EFFECTIVE  
 41 UPON PASSAGE]. Sec. 29.5: (a) The executive of a unit serving as the  
 42 provider unit of a fire protection territory may, upon approval by the

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1 provider unit's fiscal body; submit a petition to the department of local  
2 government finance for an increase in the fire protection territory's  
3 maximum permissible ad valorem property tax levy for its fire  
4 protection territory fund under IC 36-8-19-8 for property taxes first due  
5 and payable in 2023 or for any year thereafter for which a petition is  
6 submitted under this section.

7 (b) If a petition is submitted as provided in subsection (a) before  
8 August 1, 2022, or April 1 of a year thereafter, the department of local  
9 government finance shall increase the fire protection territory's  
10 maximum permissible ad valorem property tax levy for the fire  
11 protection territory fund under IC 36-8-19-8 for property taxes first due  
12 and payable in the immediately succeeding year by using the following  
13 formula for purposes of subsection (c)(2):

14 STEP ONE: Determine the percentage increase in the  
15 population, as determined by the provider unit's fiscal body and  
16 as may be prescribed by the department of local government  
17 finance, that is within the fire protection territory area during the  
18 ten (10) year period immediately preceding the year in which the  
19 petition is submitted under subsection (a). The provider unit's  
20 fiscal body may use the most recently available population data  
21 issued by the Bureau of the Census during the ten (10) year  
22 period immediately preceding the petition.

23 STEP TWO: Determine the greater of zero (0) or the result of:  
24 (A) the STEP ONE percentage; minus  
25 (B) six percent (6%);  
26 expressed as a decimal.

27 STEP THREE: Determine a rate that is the lesser of:  
28 (A) fifteen-hundredths (0.15); or  
29 (B) the STEP TWO result.

30 STEP FOUR: Reduce the STEP THREE rate by any rate  
31 increase in the fire protection territory's property tax rate for its  
32 fire protection territory fund within the immediately preceding  
33 ten (10) year period that was made based on a petition submitted  
34 by the fire protection territory under this section.

35 (c) The fire protection territory's maximum permissible ad valorem  
36 property tax levy for its fire protection territory fund under  
37 IC 36-8-19-8 for property taxes first due and payable in a given year;  
38 as adjusted under this section; shall be calculated as:

- 39 (1) the amount of the ad valorem property tax levy increase for  
40 the fire protection territory fund without regard to this section;  
41 plus  
42 (2) an amount equal to the result of:

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- 1 (A) the rate determined under the formula in subsection (b);
- 2 multiplied by
- 3 (B) the net assessed value of the fire protection territory
- 4 area divided by one hundred (100).

5 The calculation under this subsection shall be used in the determination  
 6 of the fire protection territory's maximum permissible ad valorem  
 7 property tax levy under IC 36-8-19-8 for property taxes first due and  
 8 payable in the first year of the increase and thereafter.

9 SECTION 49. IC 6-1.1-18.5-7, AS AMENDED BY P.L.159-2020,  
 10 SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 11 JANUARY 1, 2026 (RETROACTIVE)]: Sec. 7. (a) A civil taxing unit  
 12 is not subject to the levy limits imposed by section 3 of this chapter for  
 13 an ensuing calendar year if the civil taxing unit did not ~~adopt an ad~~  
 14 ~~valorem property tax levy for the immediately preceding calendar year.~~  
 15 **exist as of January 1 in the calendar year that immediately**  
 16 **precedes the ensuing calendar year.**

17 (b) If under subsection (a) a civil taxing unit is not subject to the  
 18 levy limits imposed under section 3 of this chapter for an ensuing  
 19 calendar year, the civil taxing unit shall, ~~before June 30 of in the~~  
 20 ~~immediately preceding year, refer its proposed adopt its~~ budget, ad  
 21 valorem property tax levy, and property tax rate for the ensuing  
 22 calendar year ~~to and file the adopted budget, ad valorem property~~  
 23 **tax levy, and property tax rate with** the department of local  
 24 government finance ~~as required by IC 6-1.1-17-5.~~ The department of  
 25 local government finance shall ~~make a final determination of review [~~  
 26 ~~]the civil taxing unit's budget, ad valorem property tax levy, and~~  
 27 ~~property tax rate for the ensuing calendar year to ensure the adopted~~  
 28 **budget is fundable based on the civil taxing unit's adopted tax levy**  
 29 **and estimates of available revenues. If the adopted budget is**  
 30 **fundable, the department of local government finance shall certify**  
 31 **the adopted ad valorem property tax levy for the ensuing calendar**  
 32 **year.** However, a civil taxing unit may not impose a property tax levy  
 33 for an ensuing calendar year if the unit did not exist as of January 1 of  
 34 the immediately preceding year.

35 (c) This subsection does not apply to an ad valorem property tax  
 36 levy imposed by a civil taxing unit for fire protection services within  
 37 a fire protection territory under IC 36-8-19. In determining a budget, ad  
 38 valorem property tax levy, and property tax rate under subsection (b),  
 39 the department shall consider the effect of a property tax levy on a local  
 40 income tax distribution to the civil taxing unit under IC 6-3.6-6.

41 SECTION 50. IC 6-1.1-18.5-9.8, AS AMENDED BY  
 42 P.L.184-2016, SECTION 15, IS AMENDED TO READ AS

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1       FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 9.8. (a) For purposes  
 2       of determining the property tax levy limit imposed on a city, town, or  
 3       county under section 3 of this chapter, the city, town, or county's ad  
 4       valorem property tax levy for a particular calendar year does not  
 5       include an amount equal to the amount of ad valorem property taxes  
 6       that would be first due and payable to the city, town, or county during  
 7       the ensuing calendar year if the taxing unit imposed ~~the maximum~~  
 8       permissible **a certified** property tax rate per one hundred dollars (\$100)  
 9       of assessed valuation that the civil taxing unit may impose for the  
 10       particular calendar year under the authority of IC 36-9-14.5 (in the case  
 11       of a county) or IC 36-9-15.5 (in the case of a city or town).

12       (b) Before July 15 of each year, the department of local  
 13       government finance shall provide to each county, city, and town an  
 14       estimate of the maximum permissible property tax rate per one hundred  
 15       dollars (\$100) of assessed valuation that the county, city, or town may  
 16       impose for the ensuing year under IC 36-9-14.5 (in the case of a  
 17       county) or IC 36-9-15.5 (in the case of a city or town).

18       SECTION 51. IC 6-1.1-18.5-33 IS ADDED TO THE INDIANA  
 19       CODE AS A NEW SECTION TO READ AS FOLLOWS  
 20       [EFFECTIVE UPON PASSAGE]: **Sec. 33. (a) This section applies**  
 21       **only to Miami Township in Cass County.**

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

28       (c) Before the fiscal body of the township may approve a  
 29       petition under subsection (b), the fiscal body of the township shall  
 30       hold a public hearing on the petition. The fiscal body shall give  
 31       notice of the public hearing under IC 5-3-1. At the public hearing,  
 32       the fiscal body shall make available to the public the following:

- 33       (1) A fiscal plan describing the need for the increase to the
- 34       levy and the expenditures for which the revenue generated
- 35       from the increase to the levy will be used.
- 36       (2) A statement that the proposed increase will be a
- 37       permanent increase to the township's maximum permissible
- 38       ad valorem property tax levy.
- 39       (3) The estimated effect of the proposed increase on
- 40       taxpayers.

41       After the fiscal body approves the petition, the township shall  
 42       immediately notify the other civil taxing units and school

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corporations in the county that are located in a taxing district where the township is also located.

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

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

(f) This section expires June 30, 2029.

SECTION 52. IC 6-1.1-20.6-2.4, AS ADDED BY P.L.146-2008, SECTION 217, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2.4. As used in this chapter,

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

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

SECTION 53. IC 6-1.1-20.6-3, AS AMENDED BY P.L.68-2025, SECTION 73, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 3. As used in this chapter, "property tax liability" means, for purposes of:

(1) this chapter, other than section 7.7 or 8.5 of this chapter, liability for the tax imposed on property under this article determined after application of all credits and deductions under this article or IC 6-3.6, except the credit granted by section 7 or 7.5 of this chapter, but does not include any interest or penalty imposed under this article;

(2) section 8.5 of this chapter, liability for the tax imposed on property under this article determined after application of all credits and deductions under this article or IC 6-3.6, including the credits granted by sections 7, 7.5, and 7.7 of this chapter, but not including the credit granted under section 8.5 of this chapter or any interest or penalty imposed under this article; and

(3) section 7.7 of this chapter, liability for the tax imposed on property under this article determined after application of all credits and deductions under this article or IC 6-3.6, including the credit granted by section 7 or 7.5 of this chapter, but not including **the credit granted under IC 6-3.6-3.1**, the credits

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1 granted under section 7.7 or 8.5 of this chapter or any interest or  
2 penalty imposed under this article.

3 SECTION 54. IC 6-1.1-20.6-9.5, AS AMENDED BY  
4 P.L.272-2019, SECTION 2, IS AMENDED TO READ AS FOLLOWS  
5 [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]: Sec. 9.5. (a)  
6 This section applies only to credits under this chapter against property  
7 taxes first due and payable after December 31, 2006.

8 (b) The application of the credit under this chapter, IC 6-1.1-49,  
9 or IC 6-1.1-51.3 results in a reduction of the property tax collections of  
10 each political subdivision in which the credit is applied. Except as  
11 provided in IC 20-46-1 and IC 20-46-9, a political subdivision may not  
12 increase its property tax levy to make up for that reduction.

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

16 SECTION 55. IC 6-1.1-20.6-9.8, AS AMENDED BY P.L.9-2024,  
17 SECTION 171, IS AMENDED TO READ AS FOLLOWS  
18 [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 9.8. (a)  
19 This section applies to property taxes first due and payable after  
20 December 31, 2009.

21 (b) The following definitions apply throughout this section:

22 (1) "Debt service obligations of a political subdivision" refers to:  
23 (A) the principal and interest payable during a calendar year  
24 on bonds; and

25 (B) lease rental payments payable during a calendar year on  
26 leases;

27 of a political subdivision payable from ad valorem property  
28 taxes.

29 (2) "Protected taxes" refers to the following:

30 (A) Property taxes that are exempted from the application  
31 of a credit granted under section 7 or 7.5 of this chapter by  
32 section 7(b), 7(c), 7.5(b), or 7.5(c) of this chapter or another  
33 law.

34 (B) Property taxes imposed by a political subdivision to pay  
35 for debt service obligations of a political subdivision that  
36 are not exempted from the application of a credit granted  
37 under section 7 or 7.5 of this chapter by section 7(b), 7(c),  
38 7.5(b), or 7.5(c) of this chapter or any other law. Property  
39 taxes described in this clause are subject to the credit  
40 granted under section 7 or 7.5 of this chapter by section  
41 7(b), 7(c), 7.5(b), or 7.5(c) of this chapter regardless of their  
42 designation as protected taxes.

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1 (3) "Unprotected taxes" refers to property taxes that are not  
 2 protected taxes.  
 3 (c) Except as provided in section 9.9 of this chapter, the total  
 4 amount of revenue to be distributed to the fund for which the protected  
 5 taxes were imposed shall be determined as if no credit were granted  
 6 under section 7, ~~or 7.5, or 7.7~~ of this chapter **or under IC 6-1.1-49**.  
 7 The total amount of the loss in revenue resulting from the granting of  
 8 credits under section 7, ~~or 7.5, or 7.7~~ of this chapter **or under**  
 9 **IC 6-1.1-49** must reduce only the amount of unprotected taxes  
 10 distributed to a fund using the following criteria:  
 11 (1) The reduction may be allocated in the amounts determined  
 12 by the political subdivision using a combination of unprotected  
 13 taxes of the political subdivision in those taxing districts in  
 14 which the credit caused a reduction in protected taxes.  
 15 (2) The tax revenue and each fund of any other political  
 16 subdivisions must not be affected by the reduction.  
 17 (d) When:  
 18 (1) the revenue that otherwise would be distributed to a fund  
 19 receiving only unprotected taxes is reduced entirely under  
 20 subsection (c) and the remaining revenue is insufficient for a  
 21 fund receiving protected taxes to receive the revenue specified  
 22 by subsection (c); or  
 23 (2) there is not a fund receiving only unprotected taxes from  
 24 which to distribute revenue;  
 25 the revenue distributed to the fund receiving protected taxes must also  
 26 be reduced. If the revenue distributed to a fund receiving protected  
 27 taxes is reduced, the political subdivision may transfer money from one  
 28 (1) or more of the other funds of the political subdivision to offset the  
 29 loss in revenue to the fund receiving protected taxes. The transfer is  
 30 limited to the amount necessary for the fund receiving protected taxes  
 31 to receive the revenue specified under subsection (c). The amount  
 32 transferred shall be specifically identified as a debt service obligation  
 33 transfer for each affected fund.  
 34 SECTION 56. IC 6-1.1-20.6-9.9, AS AMENDED BY  
 35 P.L.236-2023, SECTION 39, IS AMENDED TO READ AS  
 36 FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]:  
 37 Sec. 9.9. (a) This subsection applies to credits allocated before January  
 38 1, 2024. If:  
 39 (1) a school corporation after July 1, 2016, issues new bonds or  
 40 enters into a new lease rental agreement for which the school  
 41 corporation is imposing or will impose a debt service levy other  
 42 than:

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1 (A) to refinance or renew prior bond or lease rental  
 2 obligations existing before January 1, 2017; or  
 3 (B) indebtedness that is approved in a local public question  
 4 or referendum under IC 6-1.1-20 or any other law; and  
 5 (2) the school corporation's:  
 6 (A) total debt service levy is greater than the school  
 7 corporation's total debt service levy in 2016; and  
 8 (B) total debt service tax rate is greater than the school  
 9 corporation's total debt service tax rate in 2016;  
 10 the school corporation is not eligible to allocate credits proportionately  
 11 under this section.

12 (b) This subsection applies to credits allocated after December 31,  
 13 2023. A school corporation is not eligible to allocate credits  
 14 proportionately under this section, if a school corporation after July 1,  
 15 2023, issues new bonds or enters into a new lease rental agreement for  
 16 which the school corporation is imposing or will impose a debt service  
 17 levy other than:

18 (1) to refinance or renew prior bond or lease rental obligations  
 19 existing before January 1, 2024, but only if the refinancing or  
 20 renewal is for a lower interest rate; or

21 (2) indebtedness that is approved in a local public question or  
 22 referendum under IC 6-1.1-20 or any other law.

23 (c) Subject to subsection (a) (before January 1, 2024) and  
 24 subsection (b) (after December 31, 2023), a school corporation is  
 25 eligible to allocate credits proportionately under this section for 2019,  
 26 2020, 2021, 2022, 2023, 2024, 2025, or 2026 if the school corporation's  
 27 percentage computed under this subsection is at least ten percent (10%)  
 28 for its operations fund levy as certified by the department of local  
 29 government finance. A school corporation shall compute its percentage  
 30 under this subsection as determined under the following formula:

31 STEP ONE: Determine the amount of credits granted under this  
 32 chapter against the school corporation's levy for the school  
 33 corporation's operations fund.

34 STEP TWO: Determine the amount of the school corporation's  
 35 levy that is attributable to new debt incurred after June 30, 2019,  
 36 but is not attributable to the debt service levy described in  
 37 subsection (a)(1)(B) (before January 1, 2024) or subsection  
 38 (b)(2) (after December 31, 2023).

39 STEP THREE: Determine the result of the school corporation's  
 40 total levy minus any referendum levy.

41 STEP FOUR: Subtract the STEP TWO amount from the STEP  
 42 THREE amount.

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- 1 STEP FIVE: Divide the STEP FOUR amount by the STEP  
 2 THREE amount expressed as a percentage.  
 3 STEP SIX: Multiply the STEP ONE amount by the STEP FIVE  
 4 percentage.  
 5 STEP SEVEN: Determine the school corporation's levy for the  
 6 school corporation's operations fund.  
 7 STEP EIGHT: Divide the STEP SIX amount by the STEP  
 8 SEVEN amount expressed as a percentage.  
 9 The computation must be made by taking into account the requirements  
 10 of section 9.8 of this chapter regarding protected taxes and the impact  
 11 of credits granted under this chapter on the revenue to be distributed to  
 12 the school corporation's operations fund for the particular year.  
 13 (d) A school corporation that desires to be an eligible school  
 14 corporation under this section must, before May 1 of the year for which  
 15 it wants a determination, submit a written request for a certification by  
 16 the department of local government finance that the computation of the  
 17 school corporation's percentage under subsection (c) is correct. The  
 18 department of local government finance shall, not later than June 1 of  
 19 that year, determine whether the percentage computed by the school  
 20 corporation under subsection (c) is accurate and certify whether the  
 21 school corporation is eligible under this section.  
 22 (e) For a school corporation that is certified as eligible under this  
 23 section, the school corporation may allocate the effect of the credits  
 24 granted under this chapter **and IC 6-1.1-49** proportionately among all  
 25 the school corporation's property tax funds that are not exempt under  
 26 section 7.5(b) or 7.5(c) of this chapter, based on the levy for each fund  
 27 and without taking into account the requirements of section 9.8 of this  
 28 chapter regarding protected taxes as determined under the following  
 29 formula:  
 30 STEP ONE: Determine the product of:  
 31 (A) the percentage determined under STEP EIGHT of  
 32 subsection (c); multiplied by  
 33 (B) five (5).  
 34 STEP TWO: Determine the lesser of the STEP ONE percentage  
 35 or one hundred percent (100%).  
 36 STEP THREE: Determine the product of:  
 37 (A) the amount determined under STEP SIX of subsection  
 38 (c); multiplied by  
 39 (B) the STEP TWO percentage.  
 40 The school corporation may allocate the amount of credits determined  
 41 under STEP THREE proportionately under this section. The  
 42 department of local government finance shall include in its certification

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1 of an eligible school corporation under subsection (d) the amount of  
 2 credits that the school corporation may allocate proportionately as  
 3 determined under this subsection.

4 (f) This section expires January 1, 2027.

5 SECTION 57. IC 6-1.1-21.2-4, AS AMENDED BY P.L.146-2008,  
 6 SECTION 232, IS AMENDED TO READ AS FOLLOWS  
 7 [EFFECTIVE UPON PASSAGE]: Sec. 4. As used in this chapter, "base  
 8 assessed value" means the base assessed value as that term is defined  
 9 or used in:

- 10 (1) ~~IC 6-1.1-39-5(h)~~; **IC 6-1.1-39-5(i)**;  
 11 (2) IC 8-22-3.5-9(a);  
 12 (3) IC 8-22-3.5-9.5;  
 13 (4) IC 36-7-14-39(a);  
 14 (5) IC 36-7-14-39.2;  
 15 (6) IC 36-7-14-39.3(c);  
 16 (7) IC 36-7-14-48;  
 17 (8) IC 36-7-14.5-12.5;  
 18 (9) IC 36-7-15.1-26(a);  
 19 (10) IC 36-7-15.1-26.2(c);  
 20 (11) IC 36-7-15.1-35(a);  
 21 (12) IC 36-7-15.1-35.5;  
 22 (13) IC 36-7-15.1-53;  
 23 (14) IC 36-7-15.1-55(c);  
 24 (15) IC 36-7-30-25(a)(2);  
 25 (16) IC 36-7-30-26(c);  
 26 (17) IC 36-7-30.5-30; or  
 27 (18) IC 36-7-30.5-31.

28 SECTION 58. IC 6-1.1-21.2-7, AS AMENDED BY P.L.146-2008,  
 29 SECTION 236, IS AMENDED TO READ AS FOLLOWS  
 30 [EFFECTIVE UPON PASSAGE]: Sec. 7. As used in this chapter,  
 31 "property taxes" means:

- 32 (1) property taxes, as defined in:  
 33 (A) ~~IC 6-1.1-39-5(g)~~; **IC 6-1.1-39-5(h)**;  
 34 (B) IC 36-7-14-39(a);  
 35 (C) IC 36-7-14-39.2;  
 36 (D) IC 36-7-14-39.3(c);  
 37 (E) IC 36-7-14.5-12.5;  
 38 (F) IC 36-7-15.1-26(a);  
 39 (G) IC 36-7-15.1-26.2(c);  
 40 (H) IC 36-7-15.1-53(a);  
 41 (I) IC 36-7-15.1-55(c);  
 42 (J) IC 36-7-30-25(a)(3);

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- (K) IC 36-7-30-26(c);
- (L) IC 36-7-30.5-30; or
- (M) IC 36-7-30.5-31; or

(2) for allocation areas created under IC 8-22-3.5, the taxes assessed on taxable tangible property in the allocation area.

SECTION 59. IC 6-1.1-22-19, AS ADDED BY P.L.230-2025, SECTION 50, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 19. (a) This section applies to real property tax statements provided to taxpayers after December 31, 2025.

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

- (1) The deduction for a veteran with a partial disability under IC 6-1.1-12-13 **(before its expiration).**
- (2) The deduction for a totally disabled veteran ~~or a veteran who is at least sixty-two (62) years of age who is partially disabled~~ under IC 6-1.1-12-14.
- (3) The deduction for a disabled veteran under IC 6-1.1-12-14.5.
- (4) The credit for a person sixty-five (65) years of age or older under IC 6-1.1-51.3-1.
- (5) The credit for a disabled veteran or a veteran who is at least sixty-two (62) years of age under IC 6-1.1-51.3-5.**
- (6) The credit for a veteran with a partial disability under IC 6-1.1-51.3-6.**

SECTION 60. IC 6-1.1-24-5.7, AS AMENDED BY P.L.26-2023, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 5.7. (a) The county treasurer shall require each person who will be bidding at the tax sale to sign a statement in a form substantially similar to the following:

"Indiana law prohibits a person who owes delinquent taxes, special assessments, penalties, interest, or costs directly attributable to a prior tax sale of a tract or item of real property listed under IC 6-1.1-24-1 from bidding on or purchasing tracts or items of real property at a tax sale. I hereby affirm under the penalties for perjury that I do not owe delinquent taxes, special assessments, penalties, interest, costs directly attributable to a prior tax sale, amounts from a final adjudication in favor of a political subdivision, any civil penalties imposed for the

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1 violation of a building code or county ordinance, or any civil  
 2 penalties imposed by a county health department. I also affirm  
 3 that I am not purchasing tracts or items of real property on behalf  
 4 of or as an agent for a person who is prohibited from purchasing  
 5 at a tax sale. Further, I hereby acknowledge that any successful  
 6 bid I make in violation of this statement is subject to forfeiture.  
 7 I further acknowledge that I will not assign a certificate of sale  
 8 for any tract or item of real property purchased to a person who  
 9 is prohibited from bidding on or purchasing real property at a tax  
 10 sale. In the event of forfeiture, the amount by which my bid  
 11 exceeds the minimum bid on the tract or item or real property  
 12 under IC 6-1.1-24-5(e), if any, shall be applied to the delinquent  
 13 taxes, special assessments, penalties, interest, costs, judgments,  
 14 or civil penalties I owe, and a certificate will be issued to the  
 15 county executive. I further acknowledge that a person who  
 16 knowingly or intentionally provides false information on this  
 17 affidavit commits perjury, a Level 6 felony."

18 (b) If a person purchases real property that the person was not  
 19 eligible to purchase under section 5.1, 5.3, or 5.4, or 5.9 of this chapter,  
 20 the sale of the real property is subject to forfeiture. If the county  
 21 treasurer determines or is notified not more than forty-five (45) days  
 22 after the date of the sale that the sale of the real property should be  
 23 forfeited, the county treasurer shall:

24 (1) not more than five (5) days after the county treasurer is  
 25 notified, notify the person in writing by first class mail that the  
 26 sale is subject to forfeiture if the person does not pay the  
 27 amounts the person owes within fifteen (15) days of the date the  
 28 written notice is mailed;

29 (2) if the person does not meet the conditions described in  
 30 subdivision (1) within fifteen (15) days after the written notice  
 31 is mailed, apply the surplus amount of the person's bid, if any, to  
 32 the delinquent taxes, special assessments, penalties, and interest  
 33 on the real property;

34 (3) remit the amounts owed from a final adjudication or civil  
 35 penalties in favor of a political subdivision to the political  
 36 subdivision;

37 (4) notify the county auditor that the sale has been forfeited; and

38 (5) file with the county recorder a certification identifying the  
 39 forfeited sale that includes:

40 (A) the date of the sale;

41 (B) the name of the buyer;

42 (C) the property identification number of the real property;

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- 1 (D) the real property's legal description; and  
 2 (E) a statement that the sale has been forfeited and is null  
 3 and void because the buyer was not eligible to purchase the  
 4 real property.

5 Upon being notified that a sale has been forfeited, the county auditor  
 6 shall issue a certificate to the county executive under section 6 of this  
 7 chapter.

8 (c) A county treasurer may decline to forfeit a sale under this  
 9 section because of inadvertence or mistake, lack of actual knowledge  
 10 by the bidder, substantial harm to other parties with interests in the real  
 11 property, or other substantial reasons. If the treasurer declines to forfeit  
 12 a sale, the treasurer shall:

- 13 (1) prepare a written statement explaining the reasons for  
 14 declining to forfeit the sale;  
 15 (2) retain the written statement as an official record; and  
 16 (3) file with the county recorder a certification that includes:  
 17 (A) the date of the sale;  
 18 (B) the name of the buyer;  
 19 (C) the property identification number of the real property;  
 20 (D) the real property's legal description; and  
 21 (E) a statement that the sale has not been forfeited and is  
 22 valid.

23 (d) If a sale is forfeited under this section and the tract or item of  
 24 real property is redeemed from the sale, the county auditor shall deposit  
 25 the amount of the redemption into the county general fund and notify  
 26 the county executive of the redemption. Upon being notified of the  
 27 redemption, the county executive shall surrender the certificate to the  
 28 county auditor.

29 (e) If a county treasurer does not take action under subsection (b)  
 30 within forty-five (45) days of the date the county treasurer determines  
 31 or is notified that a sale should be forfeited, the person is deemed to be  
 32 an eligible purchaser for that sale of that real property.

33 (f) If a tax deed is issued for real property under IC 6-1.1-25-4, this  
 34 section cannot be invoked to invalidate, rescind, or set aside the tax  
 35 deed.

36 SECTION 61. IC 6-1.1-24-5.9 IS ADDED TO THE INDIANA  
 37 CODE AS A **NEW** SECTION TO READ AS FOLLOWS  
 38 [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: **Sec. 5.9. (a) As**  
 39 **used in this section, "business entity" refers to any of the following:**

- 40 (1) **A sole proprietorship.**  
 41 (2) **A professional practice.**  
 42 (3) **An unincorporated association.**

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- 1           **(4) A partnership.**
- 2           **(5) A limited partnership.**
- 3           **(6) A limited liability partnership.**
- 4           **(7) A corporation.**
- 5           **(8) A professional corporation.**
- 6           **(9) A limited liability company.**
- 7           **(10) A trust.**
- 8           **(11) A business trust.**
- 9           **(12) A real estate investment trust.**
- 10          **(13) A fiduciary.**
- 11          **(14) Any other form of organization permitted under Indiana**
- 12          **law for business purposes.**

13           **(b) An individual or business entity may not bid or purchase**  
 14           **a tract or item of real property offered for sale under section 5 or**  
 15           **6.1 of this chapter if:**

- 16           **(1) the individual; or**
- 17           **(2) an individual with a significant ownership interest or**  
 18           **financial interest in the business entity also held a significant**  
 19           **ownership interest or financial interest in another business**  
 20           **entity that;**

21           **previously purchased a tract or item of real property offered for**  
 22           **sale under section 5 or 6.1 of this chapter and the tract or item of**  
 23           **real property was subsequently included on the list prepared under**  
 24           **section 1 of this chapter.**

25           SECTION 62. IC 6-1.1-24-9, AS AMENDED BY P.L.26-2023,  
 26           SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 27           JANUARY 1, 2026 (RETROACTIVE)]: Sec. 9. (a) Immediately after  
 28           a tax sale purchaser pays the bid, as evidenced by the receipt of the  
 29           county treasurer, or immediately after the county acquires a lien under  
 30           section 6 of this chapter, the county auditor shall deliver a certificate  
 31           of sale to the purchaser or to the county or to the city. The certificate  
 32           shall be signed by the auditor and registered in the auditor's office. The  
 33           certificate shall contain:

- 34           (1) a description of real property that corresponds to the  
 35           description used on the notice of sale;
- 36           (2) the name of:
  - 37           (A) the owner of record at the time of the sale of real  
 38           property with a single owner; or
  - 39           (B) at least one (1) of the owners of real property with  
 40           multiple owners;
- 41           (3) the mailing address of the owner of the real property sold as  
 42           indicated in the records of the county auditor;

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- 1 (4) the name and mailing address of the purchaser;
- 2 (5) the date of sale;
- 3 (6) the amount for which the real property was sold;
- 4 (7) the amount of the minimum bid for which the tract or real
- 5 property was offered at the time of sale as required by section 5
- 6 of this chapter;
- 7 (8) the date when the period of redemption specified in
- 8 IC 6-1.1-25-4 will expire;
- 9 (9) the court cause number under which judgment was obtained;
- 10 and
- 11 (10) the street address, if any, or common description of the real
- 12 property.

13 (b) When a certificate of sale is issued under this section, the  
 14 purchaser acquires a lien against the real property for the entire amount  
 15 paid. The lien of the purchaser is superior to all liens against the real  
 16 property which exist at the time the certificate is issued.

17 (c) A certificate of sale is assignable. However, a purchaser who  
 18 acquires a certificate of sale may not assign the certificate of sale to a  
 19 person who was not eligible under section 5.1, 5.3, ~~or 5.4~~, ~~or 5.9~~ of this  
 20 chapter to bid on or purchase real property at a tax sale held under  
 21 section 5 or 6.1 of this chapter until the person satisfies the eligibility  
 22 requirements as determined by the county auditor. In addition to the  
 23 prohibition on the assignment of a tax sale certificate to a person  
 24 described in section 5.1, 5.3, ~~or 5.4~~, ~~or 5.9~~ of this chapter until the  
 25 person satisfies the eligibility requirements as determined by the county  
 26 auditor, a county legislative body may adopt an ordinance further  
 27 prohibiting the assignment of a certificate of sale acquired at a  
 28 treasurer's sale (pursuant to section 5 of this chapter) or at a county  
 29 executive's tax sale (pursuant to section 6.1 of this chapter) prior to the  
 30 issuance of a tax deed for the real property by the county auditor.

31 (d) An assignment not prohibited by an ordinance adopted under  
 32 subsection (c) is not valid unless the county auditor first determines the  
 33 person is eligible to receive the assignment. If the county auditor  
 34 determines the person is eligible to receive the assignment, the  
 35 following requirements apply:

- 36 (1) The assignment must be acknowledged before an officer
- 37 authorized to take acknowledgments of deeds.
- 38 (2) The assignment must be registered in the office of the county
- 39 auditor and noted in the county auditor's tax sale record under
- 40 IC 6-1.1-25-8.

41 When a certificate of sale is assigned, the assignee acquires the same  
 42 rights and obligations that the original purchaser acquired.

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1 (e) Subject to IC 36-1-11-8, the county executive may assign a  
 2 certificate of sale held in the name of the county executive to any  
 3 political subdivision. If an assignment is made under this subsection:  
 4 (1) the period of redemption of the real property under  
 5 IC 6-1.1-25 is one hundred twenty (120) days after the date of  
 6 the assignment; and  
 7 (2) notwithstanding IC 6-1.1-25-4.5(a) through  
 8 IC 6-1.1-25-4.5(c), the assignee must transmit the notices  
 9 required under IC 6-1.1-25-4.5 not later than ninety (90) days  
 10 after the date of the assignment.

11 If the real property is not redeemed during the period of redemption,  
 12 the assignee may petition the court for a tax deed under IC 6-1.1-25-4.6  
 13 not later than ninety (90) days after the expiration of the period of  
 14 redemption.

15 SECTION 63. IC 6-1.1-37-4, AS AMENDED BY P.L.230-2025,  
 16 SECTION 56, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 17 JANUARY 1, 2026 (RETROACTIVE)]: Sec. 4. A person who makes  
 18 a false statement, with intent to obtain the property tax deduction  
 19 provided in either IC 6-1.1-12-13 (**before its expiration**) or  
 20 IC 6-1.1-12-14 when the person is not entitled to the deduction,  
 21 commits a Class B misdemeanor.

22 SECTION 64. IC 6-1.1-39-5, AS AMENDED BY P.L.214-2019,  
 23 SECTION 22, AND AS AMENDED BY P.L.257-2019, SECTION 68,  
 24 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 25 [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) A declaratory ordinance  
 26 adopted under section 2 of this chapter and confirmed under section 3  
 27 of this chapter must include a provision with respect to the allocation  
 28 and distribution of property taxes for the purposes and in the manner  
 29 provided in this section. The allocation provision must apply to the  
 30 entire economic development district. The allocation provisions must  
 31 require that any property taxes subsequently levied by or for the benefit  
 32 of any public body entitled to a distribution of property taxes on taxable  
 33 property in the economic development district be allocated and  
 34 distributed as follows:

- 35 (1) Except as otherwise provided in this section, the proceeds of  
 36 the taxes attributable to the lesser of:  
 37 (A) the assessed value of the property for the assessment  
 38 date with respect to which the allocation and distribution is  
 39 made; or  
 40 (B) the base assessed value;  
 41 shall be allocated to and, when collected, paid into the funds of  
 42 the respective taxing units. However, if the effective date of the

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1 allocation provision of a declaratory ordinance is after March 1,  
 2 1985, and before January 1, 1986, and if an improvement to  
 3 property was partially completed on March 1, 1985, the unit may  
 4 provide in the declaratory ordinance that the taxes attributable to  
 5 the assessed value of the property as finally determined for  
 6 March 1, 1984, shall be allocated to and, when collected, paid  
 7 into the funds of the respective taxing units.  
 8 (2) Except as otherwise provided in this section, part or all of the  
 9 property tax proceeds in excess of those described in subdivision  
 10 (1), as specified in the declaratory ordinance, shall be allocated  
 11 to the unit for the economic development district and, when  
 12 collected, paid into a special fund established by the unit for that  
 13 economic development district that may be used only to pay the  
 14 principal of and interest on obligations owed by the unit under  
 15 IC 4-4-8 (before its repeal) or IC 5-28-9 for the financing of  
 16 industrial development programs in, or serving, that economic  
 17 development district. The amount not paid into the special fund  
 18 shall be paid to the respective units in the manner prescribed by  
 19 subdivision (1).  
 20 (3) When the money in the fund is sufficient to pay all  
 21 outstanding principal of and interest (to the earliest date on  
 22 which the obligations can be redeemed) on obligations owed by  
 23 the unit under IC 4-4-8 (before its repeal) or IC 5-28-9 for the  
 24 financing of industrial development programs in, or serving, that  
 25 economic development district, money in the special fund in  
 26 excess of that amount shall be paid to the respective taxing units  
 27 in the manner prescribed by subdivision (1).  
 28 (b) Property tax proceeds allocable to the economic development  
 29 district under subsection (a)(2) must, subject to subsection (a)(3), be  
 30 irrevocably pledged by the unit for payment as set forth in subsection  
 31 (a)(2).  
 32 (c) For the purpose of allocating taxes levied by or for any taxing  
 33 unit or units, the assessed value of taxable property in a territory in the  
 34 economic development district that is annexed by any taxing unit after  
 35 the effective date of the allocation provision of the declaratory  
 36 ordinance is the lesser of:  
 37 (1) the assessed value of the property for the assessment date  
 38 with respect to which the allocation and distribution is made; or  
 39 (2) the base assessed value.  
 40 (d) Notwithstanding any other law, each assessor shall, upon  
 41 petition of the fiscal body, reassess the taxable property situated upon  
 42 or in, or added to, the economic development district effective on the

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next assessment date after the petition.

(e) Notwithstanding any other law, the assessed value of all taxable property in the economic development district, for purposes of tax limitation, property tax replacement, and formulation of the budget, tax rate, and tax levy for each political subdivision in which the property is located, is the lesser of:

- (1) the assessed value of the property as valued without regard to this section; or
- (2) the base assessed value.

(f) The state board of accounts and department of local government finance shall make the rules and prescribe the forms and procedures that they consider expedient for the implementation of this chapter. After each reassessment of a group of parcels under a reassessment plan prepared under IC 6-1.1-4-4.2 the ~~department of local government finance~~ **county auditor** shall, **on forms prescribed by the department of local government finance**, adjust the base assessed value one (1) time to neutralize any effect of the reassessment on the property tax proceeds allocated to the district under this section. After each annual adjustment under IC 6-1.1-4-4.5, the ~~department of local government finance~~ **county auditor** shall, **on forms prescribed by the department of local government finance**, adjust the base assessed value to neutralize any effect of the annual adjustment on the property tax proceeds allocated to the district under this section. However, the adjustments under this subsection may not include the effect of property tax abatements under IC 6-1.1-12.1.

**(g) The county auditor shall, in the manner prescribed by the department of local government finance, submit the forms required by this section to the department of local government finance no later than July 15 of each year.**

~~(g)~~ **(h)** As used in this section, "property taxes" means:

- (1) taxes imposed under this article on real property; and
- (2) any part of the taxes imposed under this article on depreciable personal property that the unit has by ordinance allocated to the economic development district. However, the ordinance may not limit the allocation to taxes on depreciable personal property with any particular useful life or lives.

If a unit had, by ordinance adopted before May 8, 1987, allocated to an economic development district property taxes imposed under IC 6-1.1 on depreciable personal property that has a useful life in excess of eight (8) years, the ordinance continues in effect until an ordinance is adopted by the unit under subdivision (2).

~~(h)~~ **(i)** As used in this section, "base assessed value" means,

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1 subject to subsection ~~(i)~~: **(j)**:  
 2 (1) the net assessed value of all the property as finally  
 3 determined for the assessment date immediately preceding the  
 4 effective date of the allocation provision of the declaratory  
 5 resolution, as adjusted under subsection (f); plus  
 6 (2) to the extent that it is not included in subdivision (1), the net  
 7 assessed value of property that is assessed as residential property  
 8 under the rules of the department of local government finance,  
 9 within the economic development district, as finally determined  
 10 for ~~any the current~~ assessment date. ~~after the effective date of~~  
 11 ~~the allocation provision.~~

12 Subdivision (2) applies only to economic development districts  
 13 established after June 30, 1997, and to additional areas established  
 14 after June 30, 1997.

15 ~~(i)~~ **(j)** If a fiscal body confirms, or modifies and confirms, an  
 16 ordinance under section 3 of this chapter and the fiscal body makes  
 17 either of the filings required under section 3(d) of this chapter after the  
 18 first anniversary of the effective date of the allocation provision in the  
 19 ordinance, the auditor of the county in which the unit is located shall  
 20 compute the base assessed value for the allocation area using the  
 21 assessment date immediately preceding the later of:

- 22 (1) the date on which the documents are filed with the county
- 23 auditor; or
- 24 (2) the date on which the documents are filed with the
- 25 department.

26 SECTION 65. IC 6-1.1-41-4, AS AMENDED BY P.L.38-2021,  
 27 SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 28 JULY 1, 2026]: Sec. 4. (a) A political subdivision that in any year  
 29 adopts a proposal under this chapter must submit the proposal to the  
 30 department of local government finance:

- 31 (1) before August 2 of that year, for years before 2018; and
- 32 (2) before June 1 of that year, for years after 2017.

33 (b) Subject to subsections (c) and (d), the department of local  
 34 government finance shall certify to the political subdivision **during the**  
 35 **certification process under IC 6-1.1-17-16** that the proposal has a  
 36 property tax rate that does not exceed the maximum property tax rate  
 37 allowed by the applicable statute described in section 1 of this chapter.  
 38 If the proposal has a property tax rate that exceeds the maximum  
 39 property tax rate allowed by the applicable statute described in section  
 40 1 of this chapter, the department of local government finance shall  
 41 certify the proposal at a rate equal to the maximum property tax rate  
 42 allowed by the applicable statute under section 1 of this chapter.

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1 (c) The department of local government finance may not decline  
2 to certify a proposal under subsection (b) unless the political  
3 subdivision fails to submit the proposal before the date described in  
4 subsection (a).

5 (d) If a petition is filed pursuant to section 6 of this chapter, the  
6 department of local government finance may not certify a proposal  
7 under subsection (b) until:

- 8 (1) a hearing has been conducted under section 7 of this chapter;
- 9 and
- 10 (2) a final determination has been made on the petition under
- 11 section 9 of this chapter.

12 If section 9 of this chapter applies, the department of local government  
13 finance may decline to certify the proposal.

14 SECTION 66. IC 6-1.1-51.3-1, AS ADDED BY P.L.68-2025,  
15 SECTION 84, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
16 JANUARY 1, 2026 (RETROACTIVE)]: Sec. 1. (a) An individual is  
17 entitled to a credit against local property taxes imposed on the  
18 individual's real property, or mobile home or manufactured home  
19 within the county, if:

20 (1) the individual is at least sixty-five (65) years of age on or  
21 before December 31 of the calendar year preceding the year in  
22 which the credit is claimed;

23 (2) the individual has owned the real property, mobile home, or  
24 manufactured home for at least one (1) year before claiming the  
25 credit; or the individual has been buying the real property,  
26 mobile home, or manufactured home under a contract that  
27 provides that the individual is to pay the property taxes on the  
28 real property, mobile home, or manufactured home for at least  
29 one (1) year before claiming the credit, and the contract or a  
30 memorandum of the contract is recorded in the county recorder's  
31 office;

32 (3) the individual:  
33 (A) owns the real property, mobile home, or manufactured  
34 home; or  
35 (B) is buying the real property, mobile home, or  
36 manufactured home under contract;

37 on the date the credit is claimed; ~~and~~  
38 (4) the:

39 (A) individual had, in the case of an individual who filed a  
40 single return, adjusted gross income (as defined in Section  
41 62 of the Internal Revenue Code) not exceeding sixty  
42 thousand dollars (\$60,000);

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1 (B) individual had, in the case of an individual who filed a  
 2 joint income tax return with the individual's spouse,  
 3 combined adjusted gross income (as defined in Section 62  
 4 of the Internal Revenue Code) not exceeding seventy  
 5 thousand dollars (\$70,000); or  
 6 (C) combined adjusted gross income (as defined in Section  
 7 62 of the Internal Revenue Code) of the individual and all  
 8 other individuals with whom:  
 9 (i) the individual shares ownership; or  
 10 (ii) the individual is purchasing the property under a  
 11 contract;  
 12 as joint tenants or tenants in common did not exceed  
 13 seventy thousand dollars (\$70,000);  
 14 for the calendar year preceding by two (2) years the calendar  
 15 year in which the property taxes are first due and payable; **and**  
 16 **(5) the individual resides on the real property, mobile home,**  
 17 **or manufactured home.**  
 18 (b) The amount of the credit is equal to one hundred fifty dollars  
 19 (\$150).  
 20 (c) An individual may not be denied the credit provided under this  
 21 section because the individual is absent from the real property, mobile  
 22 home, or manufactured home while in a nursing home or hospital.  
 23 (d) For purposes of this section, if real property, a mobile home,  
 24 or a manufactured home is owned by:  
 25 (1) tenants by the entirety;  
 26 (2) joint tenants; or  
 27 (3) tenants in common;  
 28 only one (1) credit may be allowed. However, the age requirement is  
 29 satisfied if any one (1) of the tenants is at least sixty-five (65) years of  
 30 age.  
 31 (e) A surviving spouse is entitled to the credit provided by this  
 32 section if:  
 33 (1) the surviving spouse is at least sixty (60) years of age on or  
 34 before December 31 of the calendar year preceding the year in  
 35 which the credit is claimed;  
 36 (2) the surviving spouse's deceased husband or wife was at least  
 37 sixty-five (65) years of age at the time of a death; and  
 38 (3) the surviving spouse has not remarried.  
 39 (f) An individual who has sold real property to another person  
 40 under a contract that provides that the contract buyer is to pay the  
 41 property taxes on the real property may not claim the credit provided  
 42 under this section against that real property.

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1 (g) If individuals share ownership or are purchasing the property  
2 under a contract as joint tenants or tenants in common and all of the  
3 tenants are not at least sixty-five (65) years of age, the credit allowed  
4 under this section shall be reduced by an amount equal to the credit  
5 multiplied by a fraction. The numerator of the fraction is the number of  
6 tenants who are not at least sixty-five (65) years of age, and the  
7 denominator is the total number of tenants.

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

23 SECTION 67. IC 6-1.1-51.3-5 IS ADDED TO THE INDIANA  
24 CODE AS A NEW SECTION TO READ AS FOLLOWS  
25 [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: **Sec. 5. (a) An**  
26 **individual is entitled to a credit against local property taxes**  
27 **imposed on the individual's real property, or mobile home or**  
28 **manufactured home within the county, if:**

- 29 (1) the individual served in the military or naval forces of the
- 30 United States for at least ninety (90) days;
- 31 (2) the individual received an honorable discharge;
- 32 (3) the individual is at least sixty-two (62) years of age and
- 33 has a disability of at least ten percent (10%);
- 34 (4) the individual's disability is evidenced by:
  - 35 (A) a pension certificate or an award of compensation
  - 36 issued by the United States Department of Veterans
  - 37 Affairs; or
  - 38 (B) a certificate of eligibility issued to the individual by
  - 39 the Indiana department of veterans' affairs after the
  - 40 Indiana department of veterans' affairs has determined
  - 41 that the individual's disability qualifies the individual to
  - 42 receive a credit under this section; and

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**(5) the individual:**

- (A) owns the real property, mobile home, or manufactured home; or**
- (B) is buying the real property, mobile home, or manufactured home under contract; on the date the credit is claimed, and in the case of clause (B), the contract or a memorandum of the contract is recorded in the county recorder's office.**

**(b) The amount of the credit is equal to two hundred fifty dollars (\$250).**

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

- (1) the individual satisfied the requirements of subsection (a)(1) through (a)(4) at the time of death; or**
- (2) the individual:**
  - (A) was killed in action;**
  - (B) died while serving on active duty in the military or naval forces of the United States; or**
  - (C) died while performing inactive duty training in the military or naval forces of the United States;**

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

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

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

**(f) An individual wishing to claim a credit under this section must file a statement, on forms prescribed by the department of local government finance, with the county auditor and provide documentation necessary to substantiate the individual's eligibility for the credit. The statement must be completed and dated on or before January 15 of the calendar year in which the property taxes are first due and payable. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before**

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1 the last day for filing. An individual who remains eligible for the  
 2 credit in the following year is not required to file a statement to  
 3 apply for the credit in the following year. However, an individual  
 4 who receives a credit under this section in a particular year and  
 5 who becomes ineligible for the credit in the following year shall  
 6 notify the auditor of the county in which the homestead is located  
 7 of the individual's ineligibility not later than sixty (60) days after  
 8 the individual becomes ineligible.

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

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

17 (2) the individual received an honorable discharge;

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

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

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

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

29 (5) the individual:

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

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

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

37 (b) The amount of the credit is equal to three hundred fifty  
 38 dollars (\$350).

39 (c) The surviving spouse of an individual may receive the  
 40 credit provided by this section if the individual satisfied the  
 41 requirements of subsection (a)(1) through (a)(4) at the time of  
 42 death and the surviving spouse satisfies the requirement of

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1 subsection (a)(5) at the time the credit is claimed. The surviving  
2 spouse is entitled to the credit regardless of whether the property  
3 for which the credit is claimed was owned by the deceased veteran  
4 or the surviving spouse before the deceased veteran's death.

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

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

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

30 SECTION 69. IC 6-1.1-51.3-7 IS ADDED TO THE INDIANA  
31 CODE AS A NEW SECTION TO READ AS FOLLOWS  
32 [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 7. A trust  
33 is entitled to a credit under section 1, 2, 5, or 6 of this chapter for  
34 real property owned by the trust and occupied by an individual if  
35 the county auditor determines that the individual:

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

38 (A) a beneficial interest in the trust; or

39 (B) the right to occupy the real property rent free under  
40 the terms of a qualified personal residence trust created  
41 by the individual under United States Treasury  
42 Regulation 25.2702-5(c)(2); and



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**(2) otherwise qualifies for the credit.**  
SECTION 70. IC 6-2.5-5-29 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 29. (a) As used in this section:

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

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

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

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

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

[ SECTION 71. IC 6-3-3-15 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 15. (a) This section applies to taxable years beginning after December 31, 2025.

(b) Each taxable year a taxpayer is entitled to a credit against the individual's adjusted gross income tax liability in an amount equal to fifteen dollars (\$15) for each member of the taxpayer's household who is a female between nine (9) and fifty (50) years of age.

(c) A taxpayer is entitled to a refund of any unused credit amount.

SECTION 7<+>[2]. IC 6-3.1-38-4, AS ADDED BY P.L.203-2023, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 4. **(a)** Subject to **subsection (c) and** section 7 of this chapter, a qualified taxpayer may claim a credit against the qualified taxpayer's state tax liability for a qualified contribution for a qualified taxpayer with less than fifty (50) employees, **if the amount provided toward the health reimbursement arrangement is equal to or greater than the level**

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1 of benefits provided in the previous benefit year, or if the amount  
 2 the employer contributes toward the health reimbursement  
 3 arrangement equals the same amount contributed per covered  
 4 individual toward the employer provided health insurance plan  
 5 during the previous benefit year. ~~up to four hundred dollars (\$400)~~  
 6 in the first year per covered employee if the amount provided toward  
 7 the health reimbursement arrangement is equal to or greater than either  
 8 the level of benefits provided in the previous benefit year; or if the  
 9 amount the employer contributes toward the health reimbursement  
 10 arrangement equals the same amount contributed per covered  
 11 individual toward the employer provided health insurance plan during  
 12 the previous benefit year. The credit under this section decreases to two  
 13 hundred dollars (\$200) per covered employee in the second year.

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

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

18 (2) the following:

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

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

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

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

31 SECTION 7 ~~↔~~ [3]. IC 6-3.1-38-4.5 IS ADDED TO THE  
 32 INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS  
 33 [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: **Sec. 4.5. For**  
 34 **a taxable year beginning after December 31, 2025, if a pass through**  
 35 **entity is entitled to a credit under section 4 of this chapter but does**  
 36 **not have state tax liability against which the tax credit may be**  
 37 **applied, a shareholder, partner, or member of the pass through**  
 38 **entity is entitled to a tax credit equal to:**

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

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

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entitled.

SECTION 7~~4~~[4]. IC 6-3.1-38-7, AS ADDED BY P.L.203-2023, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 7. (a) The amount of tax credits granted under this chapter may not exceed ten million dollars (\$10,000,000) in any taxable calendar year.

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

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

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

SECTION 7~~4~~[5]. IC 6-3.6-1-1.5, AS AMENDED BY P.L.68-2025, SECTION 92, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 1.5. (a) In counties that adopted a homestead credit under IC 6-3.5-6-13 (before its repeal January 1, 2017), the transition from the former taxes to the taxes governed under this article shall include the transition of the homestead credit under IC 6-3.5-6-13 (before its repeal January 1, 2017) to a property tax relief rate under IC 6-3.6-5 (before its expiration).

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

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

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

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

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

- 8 (1) IC 6-3.5-1.1 (repealed);
- 9 (2) IC 6-3.5-1.5 (repealed);
- 10 (3) IC 6-3.5-6 (repealed); or
- 11 (4) IC 6-3.5-7 (repealed);

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

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

19 SECTION 7~~6~~[7]. IC 6-3.6-2-2, AS AMENDED BY  
20 P.L.68-2025, SECTION 95, IS AMENDED TO READ AS FOLLOWS  
21 [EFFECTIVE JANUARY 1, 2029]: Sec. 2. "Adjusted gross income"  
22 has the meaning set forth in IC 6-3-1-3.5. However:

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

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

- 31 (A) is apportioned to Indiana under IC 6-3-2-2.7 or
- 32 IC 6-3-2-3.2; and
- 33 (B) is paid to the individual as compensation for services
- 34 rendered in the county (or municipality in the case of a local
- 35 income tax imposed under IC 6-3.6-6-22) as a team member
- 36 or race team member.

37 SECTION 7~~7~~[8]. IC 6-3.6-2-7.4, AS AMENDED BY  
38 P.L.68-2025, SECTION 98, AND P.L.223-2025, SECTION 4, IS  
39 AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON  
40 PASSAGE]: Sec. 7.4. "County with a single voting bloc" means a  
41 county that has a local income tax council in which one (1) city that is  
42 a member of the local income tax council or one (1) town that is a

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1 member of the local income tax council is allocated more than fifty  
2 percent (50%) of the total one hundred (100) votes allocated under  
3 IC 6-3.6-3-6(d). This section expires May 31, ~~2027~~: **2028**.

4 SECTION 7 ~~<8>~~ [9]. IC 6-3.6-2-13, AS AMENDED BY  
5 P.L.68-2025, SECTION 100, IS AMENDED TO READ AS  
6 FOLLOWS [EFFECTIVE JANUARY 1, 2029]: Sec. 13. "Local  
7 taxpayer" means any of the following:

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

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

23 (3) As it relates to a particular county **(or municipality in the**  
24 **case of a local income tax imposed under IC 6-3.6-6-22)**, **and**  
25 **only for purposes of a rate imposed by a county under**  
26 **6-3.6-6-2(b)(3)**; the term includes an individual who:

- 27 (A) has income apportioned to Indiana as:
  - 28 (i) a team member under IC 6-3-2-2.7; or
  - 29 (ii) a race team member under IC 6-3-2-3.2;

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

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

34 SECTION ~~<79>~~ [80]. IC 6-3.6-2-15, AS AMENDED BY  
35 P.L.68-2025, SECTION 101, IS AMENDED TO READ AS  
36 FOLLOWS [EFFECTIVE JANUARY 1, 2029]: Sec. 15. "Resident  
37 local taxpayer", as it relates to a particular county (or municipality in  
38 the case of a local income tax imposed under IC 6-3.6-6-22), means  
39 any local taxpayer who resides in that county (or municipality in the  
40 case of a local income tax imposed under IC 6-3.6-6-22) on the date  
41 specified in IC 6-3.6-8-3. **For purposes of a local income tax rate**  
42 **imposed by a county under IC 6-3.6-6-2(b)(4), the term means an**

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**individual who resides in the part of the county for which the county may impose a rate under IC 6-3.6-2(b)(4) on the date specified in IC 6-3.6-8-3.**

SECTION 8<=>[1]. IC 6-3.6-2-16.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: **Sec. 16.5. "State GIS officer" has the meaning set forth in IC 4-23-7.3-10.**

SECTION 8<=>[2]. IC 6-3.6-3-2, AS AMENDED BY P.L.159-2020, SECTION 54, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 2. (a) An adopting body or, if authorized by this article, another governmental entity that is not an adopting body, may take an action under this article only by ordinance, unless this article permits the action to be taken by resolution.

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

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

(d) The department of local government finance shall prescribe the procedures to be used by the adopting body or governmental entity for submitting to the department the notice, the adopting ordinance or resolution, and the vote results on an ordinance or resolution. The department of local government finance shall notify the submitting entity within thirty (30) days after submission whether the department has received the necessary information required by the department. A

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1 final action taken by an adopting body or governmental entity under  
2 this article to impose a new tax or amend an existing tax is not effective  
3 until the department of local government finance notifies the adopting  
4 body or governmental entity that it has received the required  
5 information from the submitting entity.

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

10 SECTION 8 ~~↔~~[3]. IC 6-3.6-3-2.5 IS ADDED TO THE  
11 INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS  
12 [EFFECTIVE JULY 1, 2027]: **Sec. 2.5. (a) As used in this section,  
13 "debt service obligations" refers to:**

- 14 (1) **the principal and interest payable during a calendar year**
- 15 **on bonds;**
- 16 (2) **lease rental payments payable during a calendar year on**
- 17 **leases; and**
- 18 (3) **any amount required under an agreement for bonds or**
- 19 **leases to be deposited in a sinking fund or other reserve**
- 20 **during a calendar year;**

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

22 (b) **Before August 1 of each calendar year, the fiscal officer of**  
23 **each county, city, and town shall provide the department of local**  
24 **government finance with the total amount of the county's, city's, or**  
25 **town's debt service obligations payable from local income tax**  
26 **revenues that will be due in the ensuing calendar year and, upon**  
27 **request by the department of local governing finance, any**  
28 **additional ensuing calendar years.**

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

34 SECTION 8 ~~↔~~[4]. IC 6-3.6-3-3, AS AMENDED BY  
35 P.L.68-2025, SECTION 103, IS AMENDED TO READ AS  
36 FOLLOWS [EFFECTIVE JULY 1, 2028]: **Sec. 3. (a) Except as**  
37 **provided in subsection (f), an ordinance adopted by a county under this**  
38 **article takes effect as provided in this section.**

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

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

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1 immediately succeeds the year in which the ordinance is  
 2 adopted.  
 3 (2) An ordinance adopted after October 1 of a calendar year shall  
 4 take effect on January 1 of the second succeeding calendar year  
 5 following the year the ordinance is adopted.  
 6 However, an ordinance adopted to impose a tax rate under  
 7 IC 6-3.6-6-2(b)(3) or IC 6-3.6-6-2(b)(4) must be adopted on or before  
 8 October 1 of a calendar year.  
 9 (c) An ordinance that grants, increases, decreases, rescinds, or  
 10 changes a credit against the property tax liability of a taxpayer under  
 11 IC 6-3.6-5 (before its expiration) takes effect as follows:  
 12 (1) An ordinance adopted after December 31 of the immediately  
 13 preceding year and before November 2 of the current year takes  
 14 effect on January 1 of, and applies to property taxes first due and  
 15 payable in, the year immediately following the year in which the  
 16 ordinance is adopted.  
 17 (2) An ordinance adopted after November 1 of the current year  
 18 and before January 1 of the immediately succeeding year takes  
 19 effect on January 1 of, and applies to property taxes first due and  
 20 payable in, the year that follows the current year by two (2)  
 21 years.  
 22 This subsection expires December 31, ~~2027~~ **2028**.  
 23 (d) An ordinance that grants, increases, decreases, rescinds, or  
 24 changes a distribution or allocation of taxes takes effect as follows:  
 25 (1) An ordinance adopted on or before October 1 of a calendar  
 26 year shall take effect on January 1 of the calendar year that  
 27 immediately succeeds the year in which the ordinance is  
 28 adopted.  
 29 (2) An ordinance adopted after October 1 of a calendar year shall  
 30 take effect on January 1 of the second succeeding calendar year  
 31 following the year the ordinance is adopted.  
 32 (e) An ordinance not described in subsections (b) through (d) takes  
 33 effect as provided under IC 36 for other ordinances of the  
 34 governmental entity adopting the ordinance.  
 35 (f) An ordinance described in section 7(e) or 7.5(e) of this chapter  
 36 that changes a tax rate or changes the allocation of revenue received  
 37 from a tax rate does not take effect as provided under this section if the  
 38 county adopting body fails to meet the required deadlines for notice  
 39 described in section 7(e) or 7.5(e) of this chapter. If an ordinance does  
 40 not take effect, the tax rate or allocation, as applicable, that is subject  
 41 to the proposed change in the ordinance shall be the lesser of the:  
 42 (1) applicable distribution schedule for the certified distribution

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1 for the upcoming calendar year; or  
2 (2) applicable distribution schedule for the certified distribution  
3 for the current calendar year;  
4 unless, or until, a subsequent ordinance is adopted and the required  
5 deadlines for notice described in section 7(e) or 7.5(e) of this chapter  
6 are met. This subsection expires January 1, 2025.

7 SECTION 8<=>[5]. IC 6-3.6-3-4, AS AMENDED BY  
8 P.L.68-2025, SECTION 105, IS AMENDED TO READ AS  
9 FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 4. (a) Except for a tax  
10 rate that has an expiration date, and except as provided in section 3(f)  
11 of this chapter (before its expiration), a tax rate remains in effect until  
12 the effective date of an ordinance that increases, decreases, or rescinds  
13 that tax rate.

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

16 (c) A local income tax expenditure tax rate that is imposed in a  
17 county under IC 6-3.6-6 continues in effect after December 31, ~~2027,~~  
18 **2028**, only if the adopting body adopts an ordinance to renew the  
19 expenditure tax rate beginning January 1, ~~2028.~~ **2029. However, if**  
20 **there are bonds or leases outstanding that are payable from a tax**  
21 **imposed under IC 6-3.6-6, the expenditure tax rate for the county**  
22 **beginning January 1, 2029, under IC 6-3.6-2(b)(1) shall be at**  
23 **least the minimum tax rate necessary to produce one and**  
24 **twenty-five hundredths (1.25) times the sum of the:**

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

38 SECTION 8<=>[6]. IC 6-3.6-3-5, AS AMENDED BY  
39 P.L.223-2025, SECTION 5, IS AMENDED TO READ AS FOLLOWS  
40 [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) The auditor of a county  
41 shall record all votes taken on ordinances presented for a vote under  
42 this article and not more than ten (10) days after the vote, send a

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certified copy of the results to:

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

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

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

(c) This subsection applies only to a county with a single voting bloc that proposes to increase (but not decrease) a tax rate in the county. The county auditor may cease sending certified copies of the votes on the local income tax council voting as a whole under section 9.5 of this chapter after the county auditor sends a certified copy of results showing that the individuals who sit on the fiscal bodies of the county, cities, and towns that are members of the local income tax council have cast a majority of the votes on the local income tax council voting as a whole under section 9.5 of this chapter for or against the proposed ordinance. This subsection expires May 31, ~~2027~~ **2028**.

SECTION 8 ~~6~~ **[7]**. IC 6-3.6-3-5, AS AMENDED BY P.L.223-2025, SECTION 5, AND AS AMENDED BY P.L.68-2025, SECTION 106, AND AS AMENDED BY THE TECHNICAL CORRECTIONS BILL OF THE 2026 GENERAL ASSEMBLY, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 5. ~~(a)~~ The auditor of a county *(or the fiscal officer of a municipality in the case of a local income tax imposed under IC 6-3.6-6-22)* shall record all votes taken on ordinances presented for a vote under this article and not more than ten (10) days after the vote, send a certified copy of the results to:

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

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

*(b) Except as provided in subsection (c), this subsection applies only to a county that has a local income tax council. The county auditor may cease sending certified copies after the county auditor sends a certified copy of results showing that members of the local*

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1 *income tax council have cast a majority of the votes on the local*  
2 *income tax council for or against the proposed ordinance.*

3 *(c) This subsection applies only to a county with a single voting*  
4 *bloc that proposes to increase (but not decrease) a tax rate in the*  
5 *county. The county auditor may cease sending certified copies of the*  
6 *votes on the local income tax council voting as a whole under section*  
7 *9.5 of this chapter after the county auditor sends a certified copy of*  
8 *results showing that the individuals who sit on the fiscal bodies of the*  
9 *county, cities, and towns that are members of the local income tax*  
10 *council have cast a majority of the votes on the local income tax*  
11 *council voting as a whole under section 9.5 of this chapter for or*  
12 *against the proposed ordinance. This subsection expires May 31, 2028.*

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

17 (b) In the case of a city or town that lies within more than one (1)  
18 county, the county auditor of each county shall base the allocations  
19 required by subsections (d) and (e) on the population of that part of the  
20 city or town that lies within the county for which the allocations are  
21 being made.

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

24 (d) Each county, city, or town that is a member of a local income  
25 tax council is allocated a percentage of the total one hundred (100)  
26 votes that may be cast. The percentage that a city or town is allocated  
27 for a year equals the same percentage that the population of the city or  
28 town bears to the population of the county. The percentage that the  
29 county is allocated for a year equals the same percentage that the  
30 population of all areas in the county not located in a city or town bears  
31 to the population of the county.

32 (e) This subsection applies only to a county with a single voting  
33 bloc. Each individual who sits on the fiscal body of a county, city, or  
34 town that is a member of the local income tax council is allocated for  
35 a year the number of votes equal to the total number of votes allocated  
36 to the particular county, city, or town under subsection (d) divided by  
37 the number of members on the fiscal body of the county, city, or town.  
38 This subsection expires May 31, 2027: **2028.**

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

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

9 SECTION ~~8~~<sup>[9]</sup>. IC 6-3.6-3-8, AS AMENDED BY  
 10 P.L.223-2025, SECTION 7, IS AMENDED TO READ AS FOLLOWS  
 11 [EFFECTIVE UPON PASSAGE]: Sec. 8. (a) This section applies to a  
 12 county in which the county adopting body is a local income tax council.

13 (b) Except as provided in subsection (e), any member of a local  
 14 income tax council may present an ordinance for passage. To do so, the  
 15 member must adopt a resolution to propose the ordinance to the local  
 16 income tax council and distribute a copy of the proposed ordinance to  
 17 the county auditor. The county auditor shall treat any proposed  
 18 ordinance distributed to the auditor under this section as a casting of all  
 19 that member's votes in favor of the proposed ordinance.

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

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

32 (e) This subsection applies only to a county with a single voting  
 33 bloc that proposes to increase (but not decrease) a tax rate in the  
 34 county. The fiscal body of any county, city, or town that is a member  
 35 of a local income tax council may adopt a resolution to propose an  
 36 ordinance to increase a tax rate in the county to be voted on by the local  
 37 income tax council as a whole as required under section 9.5 of this  
 38 chapter and distribute a copy of the proposed ordinance to the county  
 39 auditor. The county auditor shall treat the vote tally on the resolution  
 40 adopted under this subsection for each individual who is a member of  
 41 the fiscal body of the county, city, or town as the voting record for that  
 42 individual either for or against the ordinance being proposed for

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1 consideration by the local income tax council as a whole under section  
2 9.5 of this chapter. This subsection expires May 31, ~~2027~~. **2028.**

3 (f) This subsection applies only to a county with a single voting  
4 bloc that proposes to increase (but not decrease) a tax rate in the  
5 county. The county auditor shall deliver copies of a proposed ordinance  
6 the auditor receives under subsection (e) to the fiscal officers of all  
7 members of the local income tax council (other than the member  
8 proposing the ordinance under subsection (e)) within ten (10) days  
9 after receipt. Subject to subsection (h), once a member receives a  
10 proposed ordinance from the county auditor, the member shall vote on  
11 it within thirty (30) days after receipt. This subsection expires May 31,  
12 ~~2027~~. **2028.**

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

31 (h) This subsection applies only to a county with a single voting  
32 bloc that proposes to increase (but not decrease) a tax rate in the  
33 county. If, before the elapse of thirty (30) days after receipt of a  
34 proposed ordinance under subsection (e), the county auditor notifies  
35 the member that the individuals who sit on the fiscal bodies of the  
36 county, cities, and towns that are members of the local income tax  
37 council have cast a majority of the votes on the local income tax  
38 council for or against a proposed ordinance voting as a whole under  
39 section 9.5 of this chapter, the member need not vote on the proposed  
40 ordinance under subsection (e). This subsection expires May 31, ~~2027~~.  
41 **2028.**

42 SECTION ~~89~~[90]. IC 6-3.6-3-9.5, AS AMENDED BY

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

- 4 (1) in which the county adopting body is a local income tax
- 5 council;
- 6 (2) that is a county with a single voting bloc; and
- 7 (3) that proposes to increase a tax rate in the county.

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

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

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

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

20 SECTION 9 ~~9~~ <sup>[1]</sup>. IC 6-3.6-3-12 IS ADDED TO THE INDIANA  
21 CODE AS A NEW SECTION TO READ AS FOLLOWS  
22 [EFFECTIVE JULY 1, 2028]: **Sec. 12. (a) This section applies to an**  
23 **ordinance adopted under this article after June 30, 2028.**

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

- 28 (1) IC 6-3.6-6-2(b)(1) through IC 6-3.6-6-2(b)(4);
- 29 (2) IC 6-3.6-6-22; or
- 30 (3) IC 6-3.6-7;

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

39 (c) **This subsection applies only to an ordinance adopted**  
40 **between January 1 and August 2 of a calendar year or October 2**  
41 **and December 31 of a calendar year. Not later than thirty (30) days**  
42 **after receiving a notification under subsection (b) from the**

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department of local government finance, the adopting body may adopt an ordinance correcting the applicable tax rate or tax rates.

The following apply to an ordinance adopted under this subsection:

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

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

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

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

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

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

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

(B) Any remaining portion of the aggregate tax rate that exceeds the maximum allowable rate after the reduction

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in clause (A) shall be applied to reduce the tax rates imposed under IC 6-3.6-6-2(b)(2) and IC 6-3.6-6-2(b)(3) in proportion to the total rates imposed under IC 6-3.6-6-2(b)(2) and IC 6-3.6-6-2(b)(3).

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

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

SECTION 9 ~~↔~~ [2]. IC 6-3.6-5-7, AS ADDED BY P.L.68-2025, SECTION 116, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 7. This chapter expires December 31, 2027: **2028**.

SECTION 9 ~~↔~~ [3]. IC 6-3.6-6-2, AS AMENDED BY P.L.68-2025, SECTION 118, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 2. (a) This section applies to all counties.

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

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

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

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

(4) A tax rate not to exceed one and two-tenths percent (1.2%)

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1 for general purpose revenue for municipal services for  
2 distribution to municipalities located within the county that are  
3 not eligible to adopt a municipal tax rate under section 22 of this  
4 chapter. ~~or that have made an election under section 23(b)(3) of~~  
5 ~~this chapter to be treated as such.~~ **The adopting body shall**  
6 **identify in the ordinance each taxing district in which the tax**  
7 **rate under this subdivision is imposed.**

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

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

19 (e) ~~Beginning after December 31, 2030;~~ A tax rate imposed under  
20 subsection (b) ~~shall expire~~ **expires** on December 31, **2029, and on**  
21 **December 31** of each calendar year **thereafter.** An adopting body  
22 wishing to continue, increase, or decrease a tax rate ~~in~~ **for** the  
23 succeeding year must pass an ordinance to readopt a tax rate in  
24 accordance with IC 6-3.6-3-3. This subsection applies regardless of  
25 whether there is a modification in the tax rate or the component rates  
26 or the rates are unchanged from the previous year.

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

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

39 SECTION 9 ~~↔~~ [4]. IC 6-3.6-6-3, AS AMENDED BY  
40 P.L.137-2024, SECTION 9, IS AMENDED TO READ AS FOLLOWS  
41 [EFFECTIVE JULY 1, 2026]: Sec. 3. (a) Revenue raised from a tax  
42 imposed under this chapter shall be treated as follows:

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- (1) To make the following distributions:
  - (A) If an ordinance described in section 2.5 of this chapter is in effect in a county, to make a distribution to the county equal to the amount of revenue generated by the rate imposed under section 2.5 of this chapter.
  - (B) If an ordinance described in section 2.6 of this chapter is in effect in a county, to make a distribution to the county equal to the amount of revenue generated by the rate imposed under section 2.6 of this chapter.
  - (C) If an ordinance described in section 2.7 of this chapter is in effect in a county, to make a distribution to the county equal to the amount of revenue generated by the rate imposed under section 2.7 of this chapter.
  - (D) If an ordinance described in section 2.8 of this chapter is in effect in a county, to make a distribution to the county equal to the amount of revenue generated by the rate imposed under section 2.8 of this chapter.
  - (E) If an ordinance described in section 2.9 of this chapter (before its repeal) is in effect in a county, to make a distribution to the county equal to the amount of revenue generated by the rate imposed under section 2.9 of this chapter.**
  - (F) If an ordinance described in section 3.1 of this chapter (before its expiration) is in effect in a county, to make a distribution to the county equal to the amount of revenue generated by the rate imposed under section 3.1 of this chapter.**
- (2) After making the distributions described in subdivision (1), if any, to make distributions to school corporations and civil taxing units in counties that formerly imposed a tax under IC 6-3.5-1.1 (repealed). The revenue categorized from the next twenty-five hundredths percent (0.25%) of the rate for a former tax adopted under IC 6-3.5-1.1 (repealed) shall be allocated to school corporations and civil taxing units. The amount of the allocation to a school corporation or civil taxing unit shall be determined using the allocation amounts for civil taxing units and school corporations in the county.
- (3) After making the distributions described in subdivisions (1) and (2), the remaining revenue shall be treated as additional revenue (referred to as "additional revenue" in this chapter). Additional revenue may not be considered by the department of local government finance in determining:

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1 (A) any taxing unit's maximum permissible property tax  
 2 levy limit under IC 6-1.1-18.5; or  
 3 (B) the approved property tax rate for any fund.  
 4 (b) In the case of a civil taxing unit that has pledged the tax from  
 5 additional revenue for the payment of bonds, leases, or other  
 6 obligations as reported by the civil taxing unit under IC 5-1-18, the  
 7 adopting body may not, under section 4 of this chapter, reduce the  
 8 proportional allocation of the additional revenue that was allocated in  
 9 the preceding year if the reduction for that year would result in an  
 10 amount less than the amount necessary for the payment of bonds,  
 11 leases, or other obligations payable or required to be deposited in a  
 12 sinking fund or other reserve in that year for the bonds, leases, or other  
 13 obligations for which the tax from additional revenue has been pledged.  
 14 To inform an adopting body with regard to allocations that affect the  
 15 payment of bonds, leases, or other obligations, a taxing unit may  
 16 provide the adopting body with information regarding any outstanding  
 17 bonds, leases, or other obligations that are secured by additional  
 18 revenue. The information must be provided before the date of the  
 19 public hearing at which the adopting body may change the allocation  
 20 of additional revenue under section 4 of this chapter.  
 21 SECTION 9~~4~~[5]. IC 6-3.6-6-3.1, AS ADDED BY P.L.68-2025,  
 22 SECTION 125, IS AMENDED TO READ AS FOLLOWS  
 23 [EFFECTIVE JULY 1, 2025 (RETROACTIVE)]: Sec. 3.1. (a) As used  
 24 in this section, "homestead" has the meaning set forth in  
 25 IC 6-1.1-12-37.  
 26 (b) A county fiscal body may adopt an ordinance to impose a tax  
 27 rate for the purpose of funding property tax homestead credits to reduce  
 28 the property tax liability of taxpayers who own homesteads that are:  
 29 (1) located in the county; and  
 30 (2) eligible for a credit under IC 6-1.1-20.6-7.5 that limits the  
 31 taxpayer's property tax liability for the property to one percent  
 32 (1%).  
 33 Revenue collected from a tax rate imposed under this section may only  
 34 be used to fund replacement of the county's property tax levy. Property  
 35 taxes imposed due to a referendum in which a majority of the voters in  
 36 the taxing unit imposing the property taxes approved the property taxes  
 37 are not eligible for a credit under this section.  
 38 (c) The tax rate must be in increments of one-hundredth of one  
 39 percent (0.01%) and may not exceed three-tenths of one percent  
 40 (0.3%).  
 41 (d) A tax imposed under this section shall be treated as property  
 42 taxes for all purposes. However, the department of local government

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1 finance may not reduce:  
 2 (1) any taxing unit's maximum permissible property tax levy  
 3 limit under IC 6-1.1-18.5; or  
 4 (2) the approved property tax levy or rate for any fund;  
 5 by the amount of any credits granted under this chapter.  
 6 (e) The homestead credits shall be applied to the net property taxes  
 7 due on the homestead after the application of any credit granted under  
 8 IC 6-1.1, including any credit granted under IC 6-1.1-20.4 and  
 9 IC 6-1.1-20.6.  
 10 (f) The property tax credits must be applied uniformly to provide  
 11 a homestead credit for homesteads in the county.  
 12 (g) The county auditor shall allocate the amount of revenue  
 13 applied as tax credits under this section to the taxing units that imposed  
 14 the eligible property taxes against which the credits are applied.  
 15 (h) The department of local government finance shall assist county  
 16 fiscal bodies and county auditors in calculating credit percentages and  
 17 amounts.  
 18 (i) Notwithstanding any provision to the contrary in this chapter,  
 19 a tax imposed under this section:  
 20 (1) may be imposed on the adjusted gross income of taxpayers  
 21 before January 1, ~~2028~~; **2029**; and  
 22 (2) terminates and may not be imposed on the adjusted gross  
 23 income of taxpayers after December 31, ~~2027~~; **2028**.  
 24 (j) This section expires January 1, ~~2028~~; **2029**.  
 25 SECTION 9~~5~~<sup>6</sup>[6]. IC 6-3.6-6-4, AS AMENDED BY  
 26 P.L.68-2025, SECTION 126, IS AMENDED TO READ AS  
 27 FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 4. (a) General purpose  
 28 revenue raised from a tax rate under section 2(b)(1) of this chapter  
 29 must be distributed directly to the county. The money may be used by  
 30 the county fiscal body for any of the purposes of the county, including  
 31 for:  
 32 (1) public safety, including funding for a PSAP;  
 33 (2) economic development purposes described in IC 6-3.6-10;  
 34 (3) acute care hospitals;  
 35 (4) correctional facilities and rehabilitation facilities; **and**  
 36 (5) county staff expenses of the state judicial system. **and**  
 37 ~~(6) homestead property tax credits to fund replacement of the~~  
 38 ~~county's property tax levy.~~  
 39 (b) **Subject to sections 3 and 5 of this chapter**, the adopting body  
 40 shall, by ordinance, determine how general purpose revenue from a tax  
 41 under this chapter must be allocated in subsequent years. The  
 42 allocations are subject to IC 6-3.6-11. The ordinance must be adopted

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1 as provided in IC 6-3.6-3 and takes effect and applies as specified in  
2 IC 6-3.6-3-3. The ordinance continues to apply thereafter until it is  
3 rescinded or modified.

4 SECTION 9~~6~~[7]. IC 6-3.6-6-4.3, AS ADDED BY P.L.68-2025,  
5 SECTION 127, IS AMENDED TO READ AS FOLLOWS  
6 [EFFECTIVE JULY 1, 2028]: Sec. 4.3. (a) Revenue raised from a tax  
7 rate for fire protection ~~and~~ **or** emergency medical services under  
8 section 2(b)(2) of this chapter shall be distributed by the county ~~to~~  
9 **among the county and** each fire protection district, fire protection  
10 territory, and municipal fire department located within the county **that**  
11 **provides fire protection, emergency medical services, or both in the**  
12 **county. Except as provided in subsection (b),** at the discretion of the  
13 county council, the county may distribute revenue raised from a tax rate  
14 for fire protection ~~and~~ **or** emergency medical services under section  
15 2(b)(2) of this chapter to township fire departments and volunteer fire  
16 departments **that provide fire protection, emergency medical**  
17 **services, or both in the county.**

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

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

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

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

- 37 (A) the STEP TWO amount, multiplied by
- 38 (B) twenty (20).

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

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(A) the STEP ONE result; plus  
 (B) the STEP THREE result.

STEP FIVE: Determine the sum total of the STEP FOUR results for each provider of fire protection and emergency medical services located within the county that is eligible to receive revenue under this section.

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

(A) the STEP FOUR result for the provider; divided by  
 (B) the STEP FIVE result.

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

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

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

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

**(1) fire protection territory shall be made to the provider unit of the fire protection territory; and**  
**(2) volunteer fire department shall be made to the taxing unit that is served by the volunteer fire department.**

**(f) If the population living within the service boundaries of a provider cannot be determined using data from the United States Census Bureau, the county may determine an estimated population**

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

10 SECTION 9-8-8. IC 6-3.6-6-4.5, AS AMENDED BY THE  
 11 TECHNICAL CORRECTIONS BILL OF THE 2026 GENERAL  
 12 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 13 JULY 1, 2028]: Sec. 4.5. (a) Revenue raised from a tax rate for  
 14 nonmunicipal civil taxing units under section 2(b)(3) of this chapter  
 15 may be distributed by the county to nonmunicipal civil taxing units  
 16 subject to the provisions of this section.

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

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

33 (d) A resolution passed by a county fiscal body under subsection  
 34 (c) may:  
 35 (1) expire on a date specified in the resolution; or  
 36 (2) remain in effect until the county fiscal body revokes or  
 37 rescinds the resolution.

38 (e) A nonmunicipal civil taxing unit wishing to receive a share of  
 39 revenue under this section in a year must adopt a resolution requesting  
 40 the distribution from the county and must provide a certified copy of  
 41 the resolution to the adopting body **and the state board of accounts**  
 42 not later than July 1 of the year immediately preceding the distribution

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1 year. Not later than August 1 of the year immediately preceding the  
2 distribution year, the adopting body shall hold a public hearing on the  
3 resolution requesting the distribution and provide the public with  
4 notice of the time and place where the public hearing will be held. The  
5 notice must be given in accordance with IC 5-3-1 and include a  
6 description of the resolution requesting the distribution from the  
7 county.

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

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

26 **(h) If the population living within one (1) or more**  
27 **nonmunicipal civil taxing units cannot be determined using data**  
28 **from the United States Census Bureau, the county may determine**  
29 **an estimated population based on income tax returns that report**  
30 **a residence located within the boundaries of the nonmunicipal civil**  
31 **taxing units. The county auditor shall provide the estimated**  
32 **population to the department of local government finance no later**  
33 **than July 15 of the calendar year that precedes the calendar year**  
34 **before the year in which the distribution is made. If the county**  
35 **auditor does not provide an estimated population under this**  
36 **subsection, the department of local government finance may use**  
37 **the most recent estimated population provided by the county**  
38 **auditor or the department of state revenue.**

39 SECTION 9~~8~~<sup>[9]</sup>. IC 6-3.6-6-6.1, AS AMENDED BY THE  
40 TECHNICAL CORRECTIONS BILL OF THE 2026 GENERAL  
41 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
42 JULY 1, 2028]: Sec. 6.1. (a) Revenue raised from a tax rate for certain

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1 cities and towns under section 2(b)(4) of this chapter ~~may~~ **shall** be  
2 distributed by the county ~~to those cities and towns~~ subject to the  
3 provisions of this section **and according to the following formula:**

4 **STEP ONE: Determine the population of each city and town**  
5 **located in the county, excluding the population of any**  
6 **municipality that:**

7 (A) is eligible to impose a local income tax under section  
8 22 of this chapter; and

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

11 **STEP TWO: Determine the aggregate sum of the STEP ONE**  
12 **results.**

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

14 (A) the STEP TWO result; plus

15 (B) the population of the unincorporated area of the  
16 county.

17 **STEP FOUR: Divide the STEP TWO result by the STEP**  
18 **THREE result.**

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

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

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

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

30 (B) the STEP TWO result.

31 **STEP EIGHT: To determine the amount to be allocated to**  
32 **each city and town located in the county that adopted a**  
33 **resolution under subsection (d) for the year, excluding any**  
34 **municipality that is eligible to impose a local income tax**  
35 **under section 22 of this chapter and did not make an election**  
36 **under section 23(b)(3) of this chapter, multiply:**

37 (A) the STEP SEVEN result for the city or town; by

38 (B) the STEP SIX result.

39 **STEP NINE: Determine the aggregate sum of the STEP**  
40 **EIGHT results for each city and town located in the county**  
41 **that adopted a resolution under subsection (d) for the year,**  
42 **excluding any municipality that is eligible to impose a local**

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1           **income tax under section 22 of this chapter and did not make**  
2           **an election under section 23(b)(3) of this chapter.**  
3           **STEP TEN: Determine the result of:**  
4                 **(A) the total amount of revenue raised from the tax rate**  
5                 **imposed under section 2(b)(4) of this chapter; minus**  
6                 **(B) the STEP SIX result.**  
7           **STEP ELEVEN: Determine the result of:**  
8                 **(A) the STEP SIX result; minus**  
9                 **(B) the STEP NINE result.**  
10           **STEP TWELVE: To determine the amount to be allocated**  
11           **to the county, determine the sum of:**  
12                 **(A) the STEP TEN result; plus**  
13                 **(B) the STEP ELEVEN result.**  
14           (b) Subject to subsection (g), the revenue raised from a tax rate  
15           under section 2(b)(4) of this chapter shall be allocated to the cities and  
16           towns based on the population of the city or the population of the town,  
17           whichever is applicable; compared to the population of all the cities or  
18           the population of all the towns; whichever is applicable; that are  
19           eligible for a distribution; subject to subsection (d). For purposes of  
20           this ~~section~~ **section**, if the boundaries of a city or town are  
21           located in more than one (1) county, only the portion of the population  
22           of the city or town that is located within the county imposing the tax  
23           rate under section 2(b)(4) of this chapter shall be considered.  
24           (c) The money may be used by the city or town fiscal body for any  
25           of the purposes of the city or town, including public safety (as defined  
26           in IC 6-3.6-2-14) and economic development purposes described in  
27           IC 6-3.6-10. The city or town fiscal body may pledge its general  
28           purpose revenue to the payment of bonds or to lease payments as set  
29           forth in this chapter.  
30           (d) An eligible city or town wishing to receive a share of revenue  
31           under this section in a year must adopt a resolution requesting the  
32           distribution from the county and must provide a certified copy of the  
33           resolution to the adopting body **and the state board of accounts** not  
34           later than July 1 of the year immediately preceding the distribution  
35           year. Not later than August 1 of the year immediately preceding the  
36           distribution year, the adopting body shall hold a public hearing on the  
37           resolution requesting the distribution and provide the public with  
38           notice of the time and place where the public hearing will be held. The  
39           notice must be given in accordance with IC 5-3-1 and include a  
40           description of the resolution requesting the distribution from the  
41           county.  
42           (e) Subject to subsection (g), If an eligible city or town adopts a

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

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

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

23 (g) Notwithstanding any provision to the contrary in this section;  
24 if an adopting body that imposes a tax rate of one and two-tenths  
25 percent (1.2%) under section 2(b)(1) of this chapter subsequently  
26 adopts an ordinance to concurrently impose a tax rate under section  
27 2(b)(4) of this chapter:

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

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

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

40 SECTION ~~<99>~~ [100]. IC 6-3.6-6-21.3, AS AMENDED BY  
41 P.L.68-2025, SECTION 146, IS AMENDED TO READ AS  
42 FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 21.3. (a) This section

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1 applies to distributions of revenue before January 1, ~~2028~~. **2029**. This  
2 section:

- 3 (1) does not apply to:
  - 4 (A) distributions made under this chapter to a civil taxing
  - 5 unit for fire protection services within a fire protection
  - 6 territory established under IC 36-8-19; or
  - 7 (B) distributions of revenue under section 9 of this chapter
  - 8 (before its repeal); and

- 9 (2) applies only to the following:
  - 10 (A) Any allocation or distribution of revenue under section
  - 11 3(a)(2) of this chapter (as in effect before July 1, ~~2027~~)
  - 12 **2028**) that is made on the basis of property tax levies in
  - 13 counties that formerly imposed a tax under IC 6-3.5-1.1
  - 14 (before its repeal on January 1, 2017).
  - 15 (B) Any allocation or distribution of revenue under section
  - 16 3(a)(3) of this chapter (as in effect before July 1, ~~2027~~)
  - 17 **2028**) that is made on the basis of property tax levies in
  - 18 counties that formerly imposed a tax under IC 6-3.5-6
  - 19 (before its repeal on January 1, 2017).

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

- 21 (1) school corporations; or
- 22 (2) civil taxing units;

23 of an adopting county merge or consolidate to form a single school  
24 corporation or civil taxing unit, the school corporation or civil taxing  
25 unit that is in existence on January 1 of the current year is entitled to  
26 the combined pro rata distribution of the revenue under section 3(a)(2)  
27 or 3(a)(3) (as in effect before July 1, ~~2027~~) **2028**) of this chapter (as  
28 appropriate) allocated to each applicable school corporation or civil  
29 taxing unit in existence on January 1 of the immediately preceding  
30 calendar year prior to the merger or consolidation.

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

33 SECTION 10~~0~~<sup>[1]</sup>. IC 6-3.6-6-22, AS ADDED BY P.L.68-2025,  
34 SECTION 147, IS AMENDED TO READ AS FOLLOWS  
35 [EFFECTIVE JULY 1, 2028]: Sec. 22. (a) As used in this section,  
36 "municipality" means only a city or town that:

- 37 (1) has a population of three thousand five hundred (3,500) or
- 38 more; and
- 39 (2) in the case of a city or town whose population decreased in
- 40 the most recent federal decennial census from three thousand
- 41 five hundred (3,500) or more to less than three thousand five
- 42 hundred (3,500), has elected by ordinance to continue to use its

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1 previous population of three thousand five hundred (3,500) or  
2 more as set forth in section 23(b)(2) of this chapter for purposes  
3 of the allocation determination under section 6.1 of this chapter.  
4 The term does not include a city or town that has made an election  
5 under section 23(b)(3) of this chapter.

6 (b) Beginning after December 31, ~~2027~~, **2028**, the fiscal body of  
7 a municipality may by ordinance and subject to subsection (e), impose  
8 a local income tax rate on the adjusted gross income of local taxpayers  
9 in the municipality that does not exceed one and two-tenths percent  
10 (1.2%).

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

13 (1) A local income tax rate imposed by a municipality under this  
14 section applies only to local taxpayers within the territory of the  
15 municipality.

16 (2) The local income tax is imposed in addition to a tax imposed  
17 by the county in which the municipality is located in accordance  
18 with IC 6-3.6-4-1(a) and IC 6-3.6-4-1(c).

19 (3) The following provisions of this article apply to a local  
20 income tax rate imposed by a municipality under subsection (b):

21 (A) IC 6-3.6-3 (adoption of the tax), including the effective  
22 date of an ordinance under IC 6-3.6-3-3.3.

23 (B) IC 6-3.6-4 (imposition of the tax), except that  
24 IC 6-3.6-4-2 and IC 6-3.6-4-3 do not apply.

25 (C) IC 6-3.6-8 (administration of the tax).

26 (4) A local income tax rate imposed by a municipality shall  
27 apply to ~~professional athletes who compete in the municipality,~~  
28 ~~unless exempted under IC 6-3-2-27.5 or other provision of law.~~  
29 **team members and race team members described in**  
30 **IC 6-3.6-2-13(3) on the income derived from services**  
31 **performed as a team member or race team member in the**  
32 **municipality.**

33 (d) The amount of the tax revenue that is from the local income tax  
34 rate imposed under this section and that is collected for a calendar year  
35 shall be treated as general purpose revenue and must be distributed to  
36 the fiscal officer of the municipality that imposed the tax before July 1  
37 of the next calendar year.

38 (e) ~~Beginning after December 31, 2030;~~ A tax rate imposed under  
39 subsection (b) ~~shall expire~~ **expires** on December 31, **2029, and on**  
40 **December 31** of each calendar year **thereafter.** A municipality  
41 wishing to continue, increase, or decrease a tax rate ~~in for~~ the  
42 succeeding year must pass an ordinance to readopt a tax rate in

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1 accordance with IC 6-3.6-3-3.3. **However, if there are bonds, leases,**  
2 **or other obligations payable from a tax imposed under subsection**  
3 **(b) that remain outstanding and the municipality fails to adopt an**  
4 **ordinance to continue the expenditure tax rate under this**  
5 **subsection, the expenditure tax rate for the municipality for the**  
6 **succeeding year, or until the maturity date of those debt**  
7 **obligations, whichever is sooner, shall be the minimum tax rate**  
8 **necessary to produce one and twenty-five hundredths (1.25) times**  
9 **the sum of:**

- 10 (1) **the highest annual outstanding debt service;**
- 11 (2) **the highest annual lease payments; and**
- 12 (3) **any amount required under the agreements for the bonds**
- 13 **or leases to be deposited in a sinking fund or other reserve;**

14 **for the year.** This subsection applies regardless of whether there is a  
15 modification in the tax rate or the rate is unchanged from the previous  
16 year.

17 **(f) A municipality that imposes a local income tax rate under**  
18 **this section shall work with the county to provide the geographic**  
19 **information prescribed by the state GIS officer to the state GIS**  
20 **officer. The required information must be submitted to the state**  
21 **GIS officer in the manner prescribed by the state GIS officer not**  
22 **later than August 1 each year.**

23 SECTION 10~~4~~<sup>2</sup>. IC 6-3.6-6-23, AS ADDED BY P.L.68-2025,  
24 SECTION 148, IS AMENDED TO READ AS FOLLOWS  
25 [EFFECTIVE JULY 1, 2028]: Sec. 23. (a) This section applies in  
26 determining the population of a city or town for the purposes of this  
27 chapter.

28 (b) The following apply:

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

32 (2) Beginning after ~~2030~~, **2032**, if the population of a city or  
33 town

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

42 ~~(B)~~ **decreases from a population of three thousand five**

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1 hundred (3,500) or more, as reported by the immediately  
 2 preceding federal decennial census, to a population of less  
 3 than three thousand five hundred (3,500), as reported by the  
 4 most recent federal decennial census, or, if applicable, any  
 5 corrected population count (as defined in IC 1-1-3.5-1.5)  
 6 issued for the city or town in the year succeeding the most  
 7 recent federal decennial census, <

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

22 (3) This subdivision applies only to cities and towns with a  
 23 population of ~~more than~~ three thousand five hundred (3,500) **or**  
 24 **more** but less than seven thousand (7,000). Notwithstanding any  
 25 other provision, a fiscal body of a city or town may adopt an  
 26 ordinance to elect to be treated as if the city's or town's  
 27 population is less than three thousand five hundred (3,500) for  
 28 purposes of a county local income tax rate and distribution under  
 29 this chapter. An ordinance adopted under this subdivision shall  
 30 take effect on January 1 of the calendar year that immediately  
 31 succeeds the year in which the ordinance is adopted. The fiscal  
 32 officer of the city or town shall provide a certified copy of an  
 33 ordinance adopted under this subdivision to the department of  
 34 local government finance. An ordinance adopted by a city or  
 35 town under this subdivision is not revocable and shall ~~not expire~~  
 36 ~~following the next federal decennial census:~~ **expire December**  
 37 **31, 2032.**

38 SECTION 10 <[3]. IC 6-3.6-7-0.5 IS ADDED TO THE  
 39 INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS  
 40 [EFFECTIVE JANUARY 1, 2029]: **Sec. 0.5. For taxable years**  
 41 **beginning after December 31, 2028, a tax rate imposed by a county**  
 42 **under this chapter may be imposed on a local taxpayer only if the**

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**county could impose the tax rates in IC 6-3.6-2(b)(1) through IC 6-3.6-2(b)(3) on the local taxpayer.**

SECTION 10↔[4]. IC 6-3.6-7-9, AS AMENDED BY P.L.68-2025, SECTION 149, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 9. (a) This section applies only to Hancock County.

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

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

- (1) the product of:
  - (A) the amount of revenue deposited by the county auditor in the library property tax replacement fund; multiplied by
  - (B) a fraction described as follows:
    - (i) The numerator of the fraction equals the sum of the total property taxes that would have been collected by the public library during the previous calendar year from taxpayers located within the library district if the property tax replacement under this section had not been in effect.
    - (ii) The denominator of the fraction equals the sum of the total property taxes that would have been collected during the previous year from taxpayers located within the county by all public libraries that are eligible to receive property tax replacement credits under this section if the property tax replacement under this section had not been in effect; or
- (2) the total property taxes that would otherwise be collected by the public library for the calendar year if the property tax

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1 replacement credit under this section were not in effect.  
 2 The department of local government finance shall make any  
 3 adjustments necessary to account for the expansion of a library district.  
 4 However, a public library is eligible to receive property tax  
 5 replacement credits under this section only if it has entered into  
 6 reciprocal borrowing agreements with all other public libraries in the  
 7 county. If the total amount of tax revenue deposited by the county  
 8 auditor in the library property tax replacement fund for a calendar year  
 9 exceeds the total property tax liability that would otherwise be imposed  
 10 for public libraries in the county for the year, the excess must remain  
 11 in the library property tax replacement fund and may be used for library  
 12 property tax replacement purposes in the following calendar year.

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

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

39 (f) For the purpose of allocating tax revenue under IC 6-3.6-6 and  
 40 computing and distributing tax revenue under IC 6-5.5 or IC 6-6-5, the  
 41 property tax replacement credits that are received under this section  
 42 shall be treated as though they were property taxes that were due and

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payable during that same calendar year.

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

- (1) Hancock County Public Library for deposit in the general fund; and**
- (2) Fortville Public Library for deposit in the general fund.**

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

SECTION 10~~4~~<sup>[5]</sup>. IC 6-3.6-7-14, AS AMENDED BY P.L.38-2021, SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 14. (a) This section applies only to Marshall County.

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

- (1) Twenty-five hundredths percent (0.25%).
- (2) The rate necessary to carry out the purposes described in subsection (c).

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

- (1) To finance, construct, acquire, improve, renovate, or equip:
  - (A) jail facilities;
  - (B) juvenile court, detention, and probation facilities;
  - (C) other criminal justice facilities; and
  - (D) related buildings and parking facilities;

located in the county, including costs related to the demolition of existing buildings and the acquisition of land.

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

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

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

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

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

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

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

- 16 (1) maintenance of a jail facility; and
- 17 (2) **costs otherwise incurred for the operation of the county**  
18 **jail.**

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

21 SECTION 10~~5~~<sup>6</sup>. IC 6-3.6-7-27, AS AMENDED BY  
22 P.L.197-2016, SECTION 63, IS AMENDED TO READ AS  
23 FOLLOWS [EFFECTIVE JANUARY 1, 2028]: Sec. 27. (a) This  
24 section applies only to an eligible county, as defined in IC 8-25-1-4.

25 (b) If the voters of the county approve a local public question  
26 under IC 8-25-2, the fiscal body of the county may adopt an ordinance  
27 to provide for the use of local income tax revenues ~~attributable to an~~  
28 ~~additional tax rate imposed under IC 6-3.6-6~~ to fund a public  
29 transportation project under IC 8-25. However, a county fiscal body  
30 shall adopt an ordinance under this subsection if required by  
31 IC 8-25-6-10 to impose an additional tax rate on the county taxpayers  
32 (as defined in IC 8-24-1-10) who reside in a township in which the  
33 voters approve a public transportation project in a local public question  
34 held under IC 8-25-6. An ordinance adopted under this subsection must  
35 specify an additional tax rate to be imposed in the county (or township  
36 in the case of an additional rate required by IC 8-25-6-10) of at least  
37 one-tenth percent (0.1%), but not more than twenty-five hundredths  
38 percent (0.25%). If an ordinance is adopted under this subsection, the  
39 amount of the certified distribution attributable to the additional tax  
40 rate imposed under this subsection must be:

- 41 (1) retained by the county auditor;
- 42 (2) deposited in the county public transportation project fund

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1 established under IC 8-25-3-7; and  
 2 (3) used for the purpose provided in this subsection instead of as  
 3 a property tax replacement distribution.  
 4 (c) The tax rate under this section ~~plus the tax rate under~~  
 5 ~~IC 6-3.6-6 may not exceed the tax rate~~ **may not be considered for**  
 6 **purposes of determining the maximum allowable tax rate** specified  
 7 in IC 6-3.6-6-2.  
 8 SECTION 10 ~~6~~ [7]. IC 6-3.6-8-3, AS ADDED BY P.L.243-2015,  
 9 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 10 JULY 1, 2026]: Sec. 3. (a) For purposes of this article, an individual  
 11 shall be treated as a resident of the county in which the individual:  
 12 (1) maintains a home, if the individual maintains only one (1)  
 13 home in Indiana;  
 14 (2) if subdivision (1) does not apply, is registered to vote;  
 15 (3) if subdivision (1) or (2) does not apply, registers the  
 16 individual's personal automobile; or  
 17 (4) spent ~~the majority~~ **more** of the individual's time in Indiana  
 18 during the taxable year in question **compared to any other**  
 19 **county**, if subdivision (1), (2), or (3) does not apply.  
 20 (b) The residence or principal place of business or employment of  
 21 an individual is to be determined on January 1 of the calendar year in  
 22 which the individual's taxable year commences. If an individual  
 23 changes the location of the individual's residence or principal place of  
 24 employment or business to another county in Indiana during a calendar  
 25 year, the individual's liability for tax is not affected.  
 26 (c) Notwithstanding subsection (b), if an individual becomes a  
 27 local taxpayer for purposes of IC 36-7-27 during a calendar year  
 28 because the individual:  
 29 (1) changes the location of the individual's residence to a county  
 30 in which the individual begins employment or business at a  
 31 qualified economic development tax project (as defined in  
 32 IC 36-7-27-9); or  
 33 (2) changes the location of the individual's principal place of  
 34 employment or business to a qualified economic development  
 35 tax project and does not reside in another county in which a tax  
 36 is in effect;  
 37 the individual's adjusted gross income attributable to employment or  
 38 business at the qualified economic development tax project is taxable  
 39 only by the county containing the qualified economic development tax  
 40 project.  
 41 SECTION 10 ~~7~~ [8]. IC 6-3.6-8-3, AS AMENDED BY  
 42 P.L.68-2025, SECTION 151, IS AMENDED TO READ AS

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1       FOLLOWS [EFFECTIVE JANUARY 1, 2029]: Sec. 3. (a) For  
2 purposes of this article, an individual shall be treated as a resident of  
3 the county (or the municipality in the case of a local income tax  
4 imposed under IC 6-3.6-6-22) in which the individual:

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

13          (b) The residence of an individual is to be determined on January  
14          1 of the calendar year in which the individual's taxable year  
15          commences. If an individual changes the location of the individual's  
16          residence to another county (or municipality in the case of a local  
17          income tax imposed under IC 6-3.6-6-22) in Indiana during a calendar  
18          year, the individual's liability for tax is not affected.

19          (c) Notwithstanding subsection (b), if an individual becomes a  
20          local taxpayer for purposes of IC 36-7-27 during a calendar year  
21          because the individual changes the location of the individual's  
22          residence to a county or municipality in which the individual begins  
23          employment or business at a qualified economic development tax  
24          project (as defined in IC 36-7-27-9), the individual's adjusted gross  
25          income attributable to employment or business at the qualified  
26          economic development tax project is taxable only by the county or  
27          municipality containing the qualified economic development tax  
28          project.

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

- 32           **(1) The criteria in subsection (a)(1) through (a)(4) must be**
- 33           **applied to municipalities and the parts of a county in which**
- 34           **the county may impose a tax rate under IC 6-3.6-6-2(b)(4).**
- 35           **(2) If an individual meets the criteria in subsection (a)(1)**
- 36           **through (a)(3) for an area in the county in which the county**
- 37           **may impose a tax rate under IC 6-3.6-6-2(b)(4), the**
- 38           **individual is considered a resident of that area of the county**
- 39           **and is subject to a tax rate imposed under IC 6-3.6-6-2(b)(4).**
- 40           **(3) If an individual is a resident of the county pursuant to**
- 41           **subsection (a)(4), the:**
- 42           **(A) time spent in all areas within the county in which the**

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

SECTION 10 ~~8~~ [9]. IC 6-3.6-8-7, AS ADDED BY P.L.243-2015, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2029]: Sec. 7. In the case of a local taxpayer who is a resident of Perry County, or a resident of a municipality located in Perry County in the case of a local income tax imposed under IC 6-3.6-6-22, the term "adjusted gross income" does not include adjusted gross income that is:

- (1) earned in a county that is:
  - (A) located in another state; and
  - (B) adjacent to the county in which the taxpayer resides; and
- (2) subject to an income tax imposed by a county, city, town, or other local governmental entity in the other state.

SECTION ~~109~~ [110]. IC 6-3.6-9-1, AS AMENDED BY P.L.68-2025, SECTION 154, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 1. (a) The budget agency shall maintain an accounting for each county imposing a tax based on annual returns filed by or for county taxpayers. Any undistributed amounts so accounted for shall be held in reserve for the respective counties separate from the state general fund.

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

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

SECTION 11 ~~1~~ [1]. IC 6-3.6-9-5, AS AMENDED BY P.L.68-2025, SECTION 158, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 5. (a) Before October 1 of each calendar year, the budget agency shall certify to the department of local government finance and the county auditor of each adopting county the amount determined under sections 4 and 4.1 of this chapter. The amount certified is the county's certified distribution for the immediately succeeding calendar year. The amount certified shall be adjusted, as necessary, under sections 6 and 7 of this chapter. Subject to subsection (b), not later than thirty (30) days after receiving the amount of the certified distribution, the department of local

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1 government finance shall determine for each taxing unit and notify the  
2 county auditor of the certified amount that will be distributed to the  
3 taxing unit under this chapter during the ensuing calendar year. Not  
4 later than thirty (30) days after receiving the department's estimate, the  
5 county auditor shall notify each taxing unit of the certified amounts for  
6 the taxing unit.

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

- 17 (1) For Lake County, an amount equal to twenty-five percent  
18 (25%).
- 19 (2) For Crown Point, an amount equal to ten percent (10%).
- 20 (3) For Dyer, an amount equal to fifteen percent (15%).
- 21 (4) For Gary, an amount equal to seven and five-tenths percent  
22 (7.5%).
- 23 (5) For Hammond, an amount equal to fifteen percent (15%).
- 24 (6) For Highland, an amount equal to twelve percent (12%).
- 25 (7) For Hobart, an amount equal to eighteen percent (18%).
- 26 (8) For Lake Station, an amount equal to twenty percent (20%).
- 27 (9) For Lowell, an amount equal to fifteen percent (15%).
- 28 (10) For Merrillville, an amount equal to twenty-two percent  
29 (22%).
- 30 (11) For Munster, an amount equal to thirty-four percent (34%).
- 31 (12) For New Chicago, an amount equal to one percent (1%).
- 32 (13) For Schererville, an amount equal to ten percent (10%).
- 33 (14) For Schneider, an amount equal to twenty percent (20%).
- 34 (15) For Whiting, an amount equal to twenty-five percent (25%).
- 35 (16) For Winfield, an amount equal to fifteen percent (15%).

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

39 (c) **This subsection applies to a distribution under**  
40 **IC 6-3.6-6-4.3 of tax revenue raised from a local income tax rate**  
41 **for fire protection and emergency medical services. Before the**  
42 **department of local government finance may certify a distribution,**

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1 each provider of fire protection and emergency medical services  
2 located within a county shall certify to the department of local  
3 government finance the boundaries of the service area within the  
4 county served by the provider. If a provider does not certify the  
5 provider's service area to the department of local government  
6 finance, the department of local government finance shall use the  
7 most recent certified net assessed valuation submitted by the  
8 county auditor pursuant to IC 6-1.1-17-1 for the taxing unit served  
9 by the provider to determine the service boundaries for the  
10 provider. For purposes of this subsection, the service boundaries  
11 of a provider may not include any area served under a mutual aid  
12 agreement.

13 SECTION 11~~↔~~[2]. IC 6-3.6-9-10, AS AMENDED BY  
14 P.L.68-2025, SECTION 164, IS AMENDED TO READ AS  
15 FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 10. The budget agency  
16 shall also certify information concerning the part of the certified  
17 distribution that is attributable to each of the following:

- 18 (1) The tax rate imposed under IC 6-3.6-5 (before its expiration).  
19 This subdivision expires July 1, ~~2028~~ **2029**.
- 20 (2) The tax rate imposed under IC 6-3.6-6, separately stating:  
21 (A) the part of the distribution attributable to a tax rate  
22 imposed under IC 6-3.6-6-2.5 (before its repeal);  
23 (B) the part of the distribution attributable to a tax rate  
24 imposed under IC 6-3.6-6-2.6 (before its repeal);  
25 (C) the part of the distribution attributable to a tax rate  
26 imposed under IC 6-3.6-6-2.7 (before its repeal);  
27 (D) the part of the distribution attributable to a tax rate  
28 imposed under IC 6-3.6-6-2.8 (before its repeal); and  
29 (E) the part of the distribution attributable to a tax rate  
30 imposed under IC 6-3.6-6-2.9 (before its repeal).
- 31 (3) Each tax rate imposed under IC 6-3.6-7.
- 32 (4) In the case of Marion County, the local income taxes paid by  
33 local taxpayers described in IC 6-3.6-2-13(3).

34 The amount certified shall be adjusted to reflect any adjustment in the  
35 certified distribution under this chapter.

36 SECTION 11~~↔~~[3]. IC 6-3.6-9-12, AS AMENDED BY  
37 P.L.68-2025, SECTION 166, IS AMENDED TO READ AS  
38 FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 12. One-twelfth (1/12)  
39 of each adopting county's certified distribution for a calendar year shall  
40 be distributed:

- 41 (1) before January 1, ~~2028~~ **2029**, from its trust account  
42 established under this chapter; and

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1 (2) after December 31, ~~2027~~, **2028**, from the state and local  
2 income tax holding account established under this chapter;  
3 to the appropriate county treasurer on the first regular business day of  
4 each month of that calendar year.

5 SECTION 11 ~~↔~~[4]. IC 6-3.6-9-13, AS AMENDED BY  
6 P.L.68-2025, SECTION 167, IS AMENDED TO READ AS  
7 FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 13. (a) All distributions  
8 from a trust account established under this chapter shall be made by  
9 warrants issued by the state comptroller to the treasurer of state  
10 ordering the appropriate payments.

11 (b) This section expires December 31, ~~2027~~: **2028**.

12 SECTION 11 ~~↔~~[5]. IC 6-3.6-9-17.5, AS ADDED BY  
13 P.L.68-2025, SECTION 171, IS AMENDED TO READ AS  
14 FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 17.5. After December  
15 31, ~~2027~~, **2028**, the county's certified distribution amount for ~~2028~~  
16 **2029** shall be maintained in the accounting for the county under section  
17 21 of this chapter and transferred as set forth in section 21 of this  
18 chapter.

19 SECTION 11 ~~↔~~[6]. IC 6-3.6-9-21, AS ADDED BY P.L.68-2025,  
20 SECTION 173, IS AMENDED TO READ AS FOLLOWS  
21 [EFFECTIVE JULY 1, 2028]: Sec. 21. (a) The budget agency shall  
22 maintain an accounting for each county imposing a tax based on annual  
23 returns filed by or for county taxpayers. Beginning after December 31, [  
24 ~~2027~~, **2028**, any undistributed amounts so accounted shall be held for  
25 purposes of the state and local income tax holding account.

26 (b) After December 1 but before December 31 of each year, the  
27 budget agency shall present to the budget committee a report of the  
28 following:

29 (1) An estimate of the monthly certified distribution amounts for  
30 the immediately succeeding calendar year.

31 (2) A description of the method used to determine the monthly  
32 estimates under subdivision (1).

33 (c) Beginning in ~~2028~~, **2029**, and in each calendar year thereafter,  
34 the budget agency shall each month transfer to the state and local  
35 income tax holding account the amount determined for the month  
36 under subsection (b)(1) for distribution under this chapter.

37 (d) In the case of a county that imposes a tax rate under  
38 IC 6-3.6-6-2 or a municipality that imposes a tax rate under  
39 IC 6-3.6-6-22 beginning after December 31, ~~2027~~, **2028**, the budget  
40 agency shall withhold, from each of the first three (3) annual certified  
41 distributions resulting from the tax rate, an amount equal to five  
42 percent (5%) of the county's or municipality's, as applicable, annual

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1 certified distribution resulting from the tax rate. The amounts withheld  
2 under this subsection shall be credited to the respective county's or  
3 municipality's trust account.

4 SECTION 11 ~~6~~ [7]. IC 6-3.6-10-9, AS ADDED BY P.L.68-2025,  
5 SECTION 178, IS AMENDED TO READ AS FOLLOWS  
6 [EFFECTIVE MAY 10, 2025 (RETROACTIVE)]: Sec. 9. (a)  
7 Notwithstanding any other law, for bonds, leases, or any other  
8 obligations incurred after May 9, 2025, a county, city, town, and any  
9 other taxing unit may not pledge for payment from tax revenue  
10 received under this article an amount that exceeds an amount equal to  
11 twenty-five percent (25%) of the taxing unit's certified distribution  
12 under this article.

13 (b) This section expires July 1, ~~2027~~: **2028**.

14 SECTION 11 ~~7~~ [8]. IC 6-3.6-11-3, AS AMENDED BY  
15 P.L.68-2025, SECTION 180, IS AMENDED TO READ AS  
16 FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 3. (a) This section  
17 applies to Lake County's categorizations, allocations, and distributions  
18 under IC 6-3.6-5 (before its expiration).

19 (b) The rate under the former tax in Lake County that was used for  
20 any of the following shall be categorized under IC 6-3.6-5 (before its  
21 expiration), and the Lake County council may adopt an ordinance  
22 providing that the revenue from the tax rate under this section may be  
23 used for any of the following:

24 (1) To reduce all property tax levies imposed by the county by  
25 the granting of property tax replacement credits against those  
26 property tax levies.

27 (2) To provide local property tax replacement credits in Lake  
28 County in the following manner:

29 (A) The tax revenue under this section that is collected from  
30 taxpayers within a particular municipality in Lake County  
31 (as determined by the department of state revenue based on  
32 the department's best estimate) shall be used only to provide  
33 a local property tax credit against property taxes imposed by  
34 that municipality.

35 (B) The tax revenue under this section that is collected from  
36 taxpayers within the unincorporated area of Lake County  
37 (as determined by the department of state revenue) shall be  
38 used only to provide a local property tax credit against  
39 property taxes imposed by the county. The local property  
40 tax credit for the unincorporated area of Lake County shall  
41 be available only to those taxpayers within the  
42 unincorporated area of the county.

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- (3) To provide property tax credits in the following manner:
  - (A) Sixty percent (60%) of the tax revenue shall be used as provided in subdivision (2).
  - (B) Forty percent (40%) of the tax revenue shall be used to provide property tax replacement credits against property tax levies of the county and each township and municipality in the county. The percentage of the tax revenue distributed under this item that shall be used as credits against the county's levies or against a particular township's or municipality's levies is equal to the percentage determined by dividing the population of the county, township, or municipality by the sum of the total population of the county, each township in the county, and each municipality in the county.

The Lake County council shall determine whether the credits under subdivision (1), (2), or (3) shall be provided to homesteads, to all qualified residential property, or to all taxpayers. The department of local government finance, with the assistance of the budget agency, shall certify to the county auditor and the fiscal body of the county and each township and municipality in the county the amount of property tax credits under this section. The tax revenue under this section that is used to provide credits under this section shall be treated for all purposes as property tax levies but shall not be considered for purposes of computing the maximum permissible property tax levy under IC 6-1.1-18.5-3 or the credit under IC 6-1.1-20.6.

(c) Any ordinance adopted under subsection (b) expires December 31, ~~2027~~: **2028**.

(d) This section expires July 1, ~~2028~~: **2031**.

SECTION 11 ~~8~~ **[9]**. IC 6-6-5-5, AS AMENDED BY P.L.230-2025, SECTION 87, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]: Sec. 5. A person that owns a vehicle and that is entitled to a property tax deduction under IC 6-1.1-12-13 (**before its expiration**), IC 6-1.1-12-14, or IC 6-1.1-12-16 (~~before its expiration~~) is entitled to a credit against the vehicle excise tax as follows: Any remaining deduction from assessed valuation to which the person is entitled, applicable to property taxes payable in the year in which the excise tax imposed by this chapter is due, after allowance of the deduction on real estate and personal property owned by the person, shall reduce the vehicle excise tax in the amount of two dollars (\$2) on each one hundred dollars (\$100) of taxable value or major portion thereof. The county auditor shall, upon request, furnish a certified statement to the

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1 person verifying the credit allowable under this section, and the  
2 statement shall be presented to and retained by the bureau to support  
3 the credit.

4 SECTION 1<del>19</del>[20]. IC 6-6-5-5.2, AS AMENDED BY  
5 P.L.230-2025, SECTION 88, IS AMENDED TO READ AS  
6 FOLLOWS [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]:  
7 Sec. 5.2. (a) This section applies to a registration year beginning after  
8 December 31, 2013.

9 (b) Subject to subsection (d), an individual may claim a credit  
10 against the tax imposed by this chapter upon a vehicle owned by the  
11 individual if the individual is eligible for the credit under any of the  
12 following:

- 13 (1) The individual meets all the following requirements:
  - 14 (A) The individual served in the military or naval forces of
  - 15 the United States during any of its wars.
  - 16 (B) The individual received an honorable discharge.
  - 17 (C) The individual has a disability with a service connected
  - 18 disability of ten percent (10%) or more.
  - 19 (D) The individual's disability is evidenced by:
    - 20 (i) a pension certificate, an award of compensation, or
    - 21 a disability compensation check issued by the United
    - 22 States Department of Veterans Affairs; or
    - 23 (ii) a certificate of eligibility issued to the individual by
    - 24 the Indiana department of veterans' affairs after the
    - 25 Indiana department of veterans' affairs has determined
    - 26 that the individual's disability qualifies the individual
    - 27 to receive a credit under this section.
  - 28 (E) The individual does not own property to which a
  - 29 property tax deduction may be applied under IC 6-1.1-12-13
  - 30 **(before its expiration).**
- 31 (2) The individual meets all the following requirements:
  - 32 (A) The individual served in the military or naval forces of
  - 33 the United States for at least ninety (90) days.
  - 34 (B) The individual received an honorable discharge.
  - 35 (C) The individual either:
    - 36 (i) has a total disability; or
    - 37 (ii) is at least sixty-two (62) years of age and has a
    - 38 disability of at least ten percent (10%).
  - 39 (D) The individual's disability is evidenced by:
    - 40 (i) a pension certificate or an award of compensation
    - 41 issued by the United States Department of Veterans
    - 42 Affairs; or

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

(E) The individual does not own property to which a property tax deduction may be applied under IC 6-1.1-12-14.

(3) The individual meets both of the following requirements:

(A) The individual is the surviving spouse of any of the following:

(i) An individual who would have been eligible for a credit under this section if the individual had been alive in 2013 and this section had been in effect in 2013.

(ii) An individual who received a credit under this section in the previous calendar year.

(iii) A World War I veteran.

(B) The individual does not own property to which a property tax deduction may be applied under IC 6-1.1-12-13 **(before its expiration)**, IC 6-1.1-12-14, or IC 6-1.1-12-16. ~~(before its expiration)~~.

(c) The amount of the credit that may be claimed under this section is equal to the lesser of the following:

(1) The amount of the excise tax liability for the individual's vehicle as determined under section 3 or 3.5 of this chapter, as applicable.

(2) Seventy dollars (\$70).

(d) The maximum number of motor vehicles for which an individual may claim a credit under this section is two (2).

(e) An individual may not claim a credit under both:

(1) this section; and

(2) section 5 of this chapter.

(f) The credit allowed by this section must be claimed on a form prescribed by the bureau. An individual claiming the credit must attach to the form an affidavit from the county auditor stating that the claimant does not own property to which a property tax deduction may be applied under IC 6-1.1-12-13 **(before its expiration)**, IC 6-1.1-12-14, or IC 6-1.1-12-16. ~~(before its expiration)~~.

SECTION 12 ~~↔~~ [1]. IC 6-6-5.1-2, AS AMENDED BY P.L.256-2017, SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. The following

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- 1 definitions apply throughout this chapter:
- 2 (1) "Bureau" refers to the bureau of motor vehicles.
- 3 (2) "Mobile home" has the meaning set forth in ~~IC 6-1.1-7-1.~~
- 4 IC 9-13-2-103.2. The term includes a manufactured home (as
- 5 defined in IC 9-13-2-96(a)).
- 6 (3) "Owner" means:
- 7 (A) in the case of a recreational vehicle, the person in
- 8 whose name the recreational vehicle is registered under
- 9 IC 9-18 (before its expiration) or IC 9-18.1; or
- 10 (B) in the case of a truck camper, the person holding title to
- 11 the truck camper.
- 12 (4) "Recreational vehicle" has the meaning set forth in
- 13 IC 9-13-2-150.
- 14 (5) "Truck camper" has the meaning set forth in IC 9-13-2-188.3.

15 SECTION 12~~↔~~[2]. IC 6-6-6.5-13, AS AMENDED BY  
 16 P.L.230-2025, SECTION 89, IS AMENDED TO READ AS  
 17 FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]:  
 18 Sec. 13. (a) As the basis for measuring the tax imposed by this chapter,  
 19 the department shall classify every taxable aircraft in its proper class  
 20 according to the following classification plan:

21 CLASS	22 DESCRIPTION
23 A	24 Piston-driven
25 B	26 Piston-driven, 27 and Pressurized
28 C	29 Turbine driven 30 or other Powered
31 D	32 Homebuilt, Gliders, or 33 Hot Air Balloons

34 (b) The tax imposed under this chapter is based on the age, class,  
 35 and maximum landing weight of the taxable aircraft. The amount of tax  
 36 imposed on the taxable aircraft is based on the following table:

37 Age	38 Class A	39 Class B	40 Class C	41 Class D
42 0-4	\$.04/lb	\$.065/lb	\$.09/lb	\$.0175/lb
5-8	\$.035/lb	\$.055/lb	\$.08/lb	\$.015/lb
9-12	\$.03/lb	\$.05/lb	\$.07/lb	\$.0125/lb
13-16	\$.025/lb	\$.025/lb	\$.025/lb	\$.01/lb
17-25	\$.02/lb	\$.02/lb	\$.02/lb	\$.0075/lb
over 25	\$.01/lb	\$.01/lb	\$.01/lb	\$.005/lb

43 (c) An aircraft owner, who sells an aircraft on which the owner has  
 44 paid the tax imposed under this chapter, is entitled to a credit for the  
 tax paid. The credit equals excise tax paid on the aircraft that was sold,  
 times the lesser of:

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- 1 (1) ninety percent (90%); or
- 2 (2) ten percent (10%) times the number of months remaining in
- 3 the registration year after the sale of the aircraft.

4 The credit may only be used to reduce the tax imposed under this  
 5 chapter on another aircraft purchased by that owner during the  
 6 registration year in which the credit accrues. A person may not receive  
 7 a refund for a credit under this subsection.

8 (d) A person who is entitled to a property tax deduction under  
 9 IC 6-1.1-12-13 (**before its expiration**) or IC 6-1.1-12-14 is entitled to  
 10 a credit against the tax imposed on the person's aircraft under this  
 11 chapter. The credit equals the amount of the property tax deduction to  
 12 which the person is entitled under IC 6-1.1-12-13 (**before its**  
 13 **expiration**) and IC 6-1.1-12-14 minus the amount of that deduction  
 14 used to offset the person's property taxes or vehicle excise taxes, times  
 15 seven hundredths (.07). The credit may not exceed the amount of the  
 16 tax due under this chapter. The county auditor shall, upon the person's  
 17 request, furnish a certified statement showing the credit allowable  
 18 under this subsection. The department may not allow a credit under this  
 19 subsection until the auditor's statement has been filed in the  
 20 department's office.

21 SECTION 12-3. IC 6-9-18-3, AS AMENDED BY THE  
 22 TECHNICAL CORRECTIONS BILL OF THE 2026 GENERAL  
 23 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 24 JULY 1, 2026]: Sec. 3. (a) The fiscal body of a county may levy a tax  
 25 on every person engaged in the business of renting or furnishing, for  
 26 periods of less than thirty (30) days, any room or rooms, lodgings, or  
 27 accommodations in any:

- 28 (1) hotel;
- 29 (2) motel;
- 30 (3) boat motel;
- 31 (4) inn;
- 32 (5) college or university memorial union;
- 33 (6) college or university residence hall or dormitory; or
- 34 (7) tourist cabin;

35 located in the county.

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

- 38 (1) a student rents lodgings in a college or university residence  
 39 hall while that student participates in a course of study for which  
 40 the student receives college credit from a college or university  
 41 located in the county; or
- 42 (2) a person rents a room, lodging, or accommodations for a

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- 1 period of thirty (30) days or more.
- 2 (c) The tax may not exceed:
- 3 (1) the rate of five percent (5%) in a county other than a county
- 4 subject to subdivision (2), (3), ~~or~~ (4), **or (5)**;
- 5 (2) after June 30, 2019, and except as provided in section 6.7 of
- 6 this chapter, the rate of eight percent (8%) in Howard County; ~~or~~
- 7 (3) after June 30, 2021, the rate of nine percent (9%) in Daviess
- 8 County;
- 9 **(4) after June 30, 2026, the rate of eight percent (8%) in**
- 10 **DeKalb County; or**
- 11 **(5) after June 30, 2026, the rate of eight percent (8%) in Noble**
- 12 **County.**

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

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

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

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

37 SECTION 12 ~~↔~~ [4]. IC 6-9-32-3, AS AMENDED BY P.L.9-2024,  
 38 SECTION 245, IS AMENDED TO READ AS FOLLOWS  
 39 [EFFECTIVE JULY 1, 2026]: Sec. 3. (a) The fiscal body of a county  
 40 may levy a tax on every person engaged in the business of renting or  
 41 furnishing, for periods of less than thirty (30) days, any room or rooms,  
 42 lodgings, or accommodations in any:

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- 1 (1) hotel;
- 2 (2) motel;
- 3 (3) boat motel;
- 4 (4) inn; or
- 5 (5) tourist cabin;
- 6 located in the county.

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

10 (c) The tax may not exceed the rate of ~~five percent (5%)~~ **eight**  
 11 **percent (8%)** on the gross retail income derived from lodging income  
 12 only and is in addition to the state gross retail tax imposed under  
 13 IC 6-2.5.

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

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

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

35 SECTION 12<del>4</del>[5]. IC 6-9-78.2 IS ADDED TO THE INDIANA  
 36 CODE AS A **NEW** CHAPTER TO READ AS FOLLOWS  
 37 [EFFECTIVE UPON PASSAGE]:

- 38 **Chapter 78.2. Rush County Food and Beverage Tax**
- 39 **Sec. 1. This chapter applies to Rush County.**
- 40 **Sec. 2. The definitions in IC 6-9-12-1 apply throughout this**
- 41 **chapter.**
- 42 **Sec. 3. (a) The fiscal body of the county may adopt an ordinance**

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1 on or before December 31, 2026, to impose an excise tax, known as  
2 the county food and beverage tax, on transactions described in  
3 section 4 of this chapter. The fiscal body of the county may adopt  
4 an ordinance under this subsection only after the county fiscal  
5 body has previously held at least one (1) separate public hearing in  
6 which a discussion of the proposed ordinance to impose the county  
7 food and beverage tax is the only substantive issue on the agenda  
8 for the public hearing.

9 (b) If the county fiscal body adopts an ordinance under  
10 subsection (a), the county fiscal body shall immediately send a  
11 certified copy of the ordinance to the department of state revenue.

12 (c) If the county fiscal body adopts an ordinance under  
13 subsection (a), the county food and beverage tax applies to  
14 transactions that occur after the later of the following:

- 15 (1) The day specified in the ordinance.
- 16 (2) The last day of the month that succeeds the month in  
17 which the ordinance is adopted.

18 Sec. 4. (a) Except as provided in subsection (c), a tax imposed  
19 under section 3 of this chapter applies to a transaction in which  
20 food or beverage is furnished, prepared, or served:

- 21 (1) for consumption at a location or on equipment provided by  
22 a retail merchant;
- 23 (2) in the county in which the tax is imposed; and
- 24 (3) by a retail merchant for consideration.

25 (b) Transactions described in subsection (a)(1) include  
26 transactions in which food or beverage is:

- 27 (1) served by a retail merchant off the merchant's premises;
- 28 (2) sold in a heated state or heated by a retail merchant;
- 29 (3) made of two (2) or more food ingredients, mixed or  
30 combined by a retail merchant for sale as a single item (other  
31 than food that is only cut, repackaged, or pasteurized by the  
32 seller, and eggs, fish, meat, poultry, and foods containing these  
33 raw animal foods requiring cooking by the consumer as  
34 recommended by the federal Food and Drug Administration  
35 in chapter 3, subpart 3-401.11 of its Food Code so as to  
36 prevent food borne illnesses); or
- 37 (4) sold with eating utensils provided by a retail merchant,  
38 including plates, knives, forks, spoons, glasses, cups, napkins,  
39 or straws (for purposes of this subdivision, a plate does not  
40 include a container or package used to transport food).

41 (c) The county food and beverage tax does not apply to the  
42 furnishing, preparing, or serving of a food or beverage in a

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1 transaction that is exempt, or to the extent the transaction is  
2 exempt, from the state gross retail tax imposed by IC 6-2.5.

3 **Sec. 5. The county food and beverage tax rate:**

4 (1) must be imposed in an increment of twenty-five  
5 hundredths percent (0.25%); and

6 (2) may not exceed one percent (1%);

7 of the gross retail income received by the merchant from the food  
8 or beverage transaction described in section 4 of this chapter. For  
9 purposes of this chapter, the gross retail income received by the  
10 retail merchant from a transaction does not include the amount of  
11 tax imposed on the transaction under IC 6-2.5.

12 **Sec. 6. A tax imposed under this chapter is imposed, paid, and**  
13 **collected in the same manner that the state gross retail tax is**  
14 **imposed, paid, and collected under IC 6-2.5. However, the return**  
15 **to be filed with the payment of the tax imposed under this chapter**  
16 **may be made on a separate return or may be combined with the**  
17 **return filed for the payment of the state gross retail tax, as**  
18 **prescribed by the department of state revenue.**

19 **Sec. 7. The amounts received from the tax imposed under this**  
20 **chapter shall be paid monthly by the treasurer of state to the**  
21 **county fiscal officer upon warrants issued by the state comptroller.**

22 **Sec. 8. (a) If a tax is imposed under section 3 of this chapter by**  
23 **the county, the county fiscal officer shall establish a food and**  
24 **beverage tax receipts fund.**

25 **(b) The county fiscal officer shall deposit in the fund all amounts**  
26 **received under this chapter.**

27 **(c) Money earned from the investment of money in the fund**  
28 **becomes a part of the fund.**

29 **Sec. 9. Money in the food and beverage tax receipts fund must**  
30 **be used by the county only for the following purposes:**

31 **(1) Economic development and tourism related purposes or**  
32 **facilities, including the purchase of land for economic**  
33 **development or tourism related purposes.**

34 **(2) The pledge of money under IC 5-1-14-4 for bonds, leases,**  
35 **or other obligations incurred for a purpose described in**  
36 **subdivision (1).**

37 **Revenue derived from the imposition of a tax under this chapter**  
38 **may be treated by the county as additional revenue for the purpose**  
39 **of fixing its budget for the budget year during which the revenues**  
40 **are to be distributed to the county.**

41 **Sec. 10. With respect to obligations for which a pledge has been**  
42 **made under section 9 of this chapter, the general assembly**

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1 covenants with the holders of the obligations that this chapter will  
2 not be repealed or amended in a manner that will adversely affect  
3 the imposition or collection of the tax imposed under this chapter  
4 if the payment of any of the obligations is outstanding.

5 Sec. 11. (a) If the county imposes the tax authorized by this  
6 chapter, the tax terminates on July 1, 2049.

7 (b) This chapter expires July 1, 2049.

8 SECTION 12<5>[6]. IC 6-9-78.3 IS ADDED TO THE INDIANA  
9 CODE AS A NEW CHAPTER TO READ AS FOLLOWS  
10 [EFFECTIVE JULY 1, 2026]:

11 **Chapter 78.3. Greendale Food and Beverage Tax**

12 **Sec. 1. This chapter applies to the city of Greendale.**

13 **Sec. 2. The definitions in IC 6-9-12-1 apply throughout this  
14 chapter.**

15 **Sec. 3. (a) The fiscal body of the city may adopt an ordinance to  
16 impose an excise tax, known as the city food and beverage tax, on  
17 transactions described in section 4 of this chapter. The fiscal body  
18 of the city may adopt an ordinance under this subsection only after  
19 the city fiscal body has previously:**

- 20 (1) adopted a resolution in support of the proposed city food  
21 and beverage tax; and
- 22 (2) held at least one (1) separate public hearing in which a  
23 discussion of the proposed ordinance to impose the city food  
24 and beverage tax is the only substantive issue on the agenda  
25 for the public hearing.

26 (b) If the city fiscal body adopts an ordinance under subsection  
27 (a), the city fiscal body shall immediately send a certified copy of  
28 the ordinance to the department of state revenue.

29 (c) If the city fiscal body adopts an ordinance under subsection  
30 (a), the city food and beverage tax applies to transactions that  
31 occur after the last day of the month following the month in which  
32 the ordinance is adopted.

33 **Sec. 4. (a) Except as provided in subsection (c), a tax imposed  
34 under section 3 of this chapter applies to a transaction in which  
35 food or beverage is furnished, prepared, or served:**

- 36 (1) for consumption at a location or on equipment provided by  
37 a retail merchant;
- 38 (2) in the city; and
- 39 (3) by a retail merchant for consideration.

40 (b) Transactions described in subsection (a)(1) include  
41 transactions in which food or beverage is:

- 42 (1) served by a retail merchant off the merchant's premises;

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- 1 (2) sold in a heated state or heated by a retail merchant;
- 2 (3) made of two (2) or more food ingredients, mixed or
- 3 combined by a retail merchant for sale as a single item (other
- 4 than food that is only cut, repackaged, or pasteurized by the
- 5 seller, and eggs, fish, meat, poultry, and foods containing these
- 6 raw animal foods requiring cooking by the consumer as
- 7 recommended by the federal Food and Drug Administration
- 8 in chapter 3, subpart 3-401.11 of its Food Code so as to
- 9 prevent food borne illnesses); or
- 10 (4) sold with eating utensils provided by a retail merchant,
- 11 including plates, knives, forks, spoons, glasses, cups, napkins,
- 12 or straws (for purposes of this subdivision, a plate does not
- 13 include a container or package used to transport the food).

14 (c) The city food and beverage tax does not apply to the  
 15 furnishing, preparing, or serving of a food or beverage in a  
 16 transaction that is exempt, or to the extent the transaction is  
 17 exempt, from the state gross retail tax imposed by IC 6-2.5.

18 **Sec. 5. The city food and beverage tax rate:**

- 19 (1) must be imposed in an increment of twenty-five
- 20 hundredths percent (0.25%); and
- 21 (2) may not exceed one percent (1%);

22 of the gross retail income received by the merchant from the food  
 23 or beverage transaction described in section 4 of this chapter. For  
 24 purposes of this chapter, the gross retail income received by the  
 25 retail merchant from a transaction does not include the amount of  
 26 tax imposed on the transaction under IC 6-2.5.

27 **Sec. 6. A tax imposed under this chapter shall be imposed, paid,**  
 28 **and collected in the same manner that the state gross retail tax is**  
 29 **imposed, paid, and collected under IC 6-2.5. However, the return**  
 30 **to be filed with the payment of the tax imposed under this chapter**  
 31 **may be made on a separate return or may be combined with the**  
 32 **return filed for the payment of the state gross retail tax, as**  
 33 **prescribed by the department of state revenue.**

34 **Sec. 7. The amounts received from the tax imposed under this**  
 35 **chapter shall be paid monthly by the treasurer of state to the city**  
 36 **fiscal officer upon warrants issued by the state comptroller.**

37 **Sec. 8. (a) If a tax is imposed under section 3 of this chapter by**  
 38 **the city, the city fiscal officer shall establish a food and beverage**  
 39 **tax receipts fund.**

40 (b) The city fiscal officer shall deposit in the fund all amounts  
 41 received under this chapter.

42 (c) Money earned from the investment of money in the fund

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becomes a part of the fund.

**Sec. 9. Money in the food and beverage tax receipts fund must be used by the city only for the following purposes:**

- (1) Park and recreation purposes, including the purchase of land for park and recreation purposes.**
- (2) Economic development and tourism related purposes or facilities, including the purchase of land for economic development or tourism related purposes.**
- (3) The pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations incurred for a purpose described in subdivisions (1) and (2).**

**Sec. 10. With respect to obligations for which a pledge has been made under section 9 of this chapter, the general assembly covenants with the holders of the obligations that this chapter will not be repealed or amended in a manner that will adversely affect the imposition or collection of the tax imposed under this chapter if the payment of any of the obligations is outstanding.**

**Sec. 11. (a) If the city imposes the tax authorized by this chapter, the tax terminates on January 1, 2048.**

**(b) This chapter expires January 1, 2048.**

SECTION 12~~6~~[7]. IC 8-22-3.5-11, AS AMENDED BY P.L.86-2018, SECTION 144, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. (a) The state board of accounts and the department of local government finance shall make the rules and prescribe the forms and procedures that the state board of accounts and department consider appropriate for the implementation of this chapter.

(b) After each reassessment under IC 6-1.1-4, the ~~department of local government finance~~ **county auditor** shall, **on forms prescribed by the department of local government finance**, adjust the base assessed value (as defined in section 9 of this chapter) one (1) time to neutralize any effect of the reassessment on the property tax proceeds allocated to the airport development zone's special funds under section 9 of this chapter.

(c) After each annual adjustment under IC 6-1.1-4-4.5, the ~~department of local government finance~~ **county auditor** shall, **on forms prescribed by the department of local government finance,** ~~adjust the base assessed value (as defined in section 9 of this chapter) to neutralize any effect of the annual adjustment on the property tax proceeds allocated to the airport development zone's special funds under section 9 of this chapter.~~

**(d) The county auditor shall, in the manner prescribed by the**

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1 department of local government finance, submit the forms  
2 required by this section to the department of local government  
3 finance no later than July 15 of each year.

4 SECTION 12<8>[8]. IC 9-13-2-96, AS AMENDED BY  
5 P.L.42-2025, SECTION 8, IS AMENDED TO READ AS FOLLOWS  
6 [EFFECTIVE UPON PASSAGE]: Sec. 96. (a) "Manufactured home",  
7 means; except as provided in subsections (b) and (c); a structure that:

- 8 (1) is assembled in a factory;
- 9 (2) bears a seal certifying that it was built in compliance with the
- 10 federal Manufactured Housing Construction and Safety Standards
- 11 Law (42 U.S.C. 5401 et seq.);
- 12 (3) is designed to be transported from the factory to another site
- 13 in one (1) or more units;
- 14 (4) is suitable for use as a dwelling in any season; and
- 15 (5) is more than thirty-five (35) feet long.

16 The term does not include a vehicle described in section 150(a)(2) of  
17 this chapter.

18 (b) "Manufactured home", for purposes of IC 9-17-6, means either  
19 of the following:

- 20 (1) A structure having the meaning set forth in the federal
- 21 Manufactured Housing Construction and Safety Standards Law of
- 22 1974 (42 U.S.C. 5401 et seq.);
- 23 (2) A mobile home.

24 This subsection expires June 30, 2016. subsection (b), has the  
25 meaning set forth in 42 U.S.C. 5402(6), as amended. However, the  
26 term also includes a structure that meets the definition and is more  
27 than thirty-five (35) body feet in length but less than forty (40)  
28 body feet in length.

29 (c) (b) "Manufactured home", for purposes of IC 9-22-1.7, has the  
30 meaning set forth in IC 9-22-1.7-2.

31 SECTION 12<8>[9]. IC 9-22-1.5-1, AS AMENDED BY  
32 P.L.256-2017, SECTION 163, IS AMENDED TO READ AS  
33 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. As used in this  
34 chapter, "mobile home" means a nonself-propelled vehicle designed for  
35 occupancy as a dwelling or sleeping place. has the meaning set forth  
36 in IC 9-13-2-103.2. The term includes a manufactured home (as  
37 defined in IC 9-13-2-96(a)).

38 SECTION 1<29>[30]. IC 9-22-1.7-2, AS ADDED BY  
39 P.L.198-2016, SECTION 377, IS AMENDED TO READ AS  
40 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. As used in this  
41 chapter, "manufactured home" means either of the following:

- 42 (1) A nonself-propelled vehicle designed for occupancy as a

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1 dwelling or sleeping place: **A manufactured home as defined in**  
 2 **IC 9-13-2-96(a).**  
 3 (2) ~~A dwelling, including the equipment sold as a part of the~~  
 4 ~~dwelling, that:~~  
 5 (A) is factory assembled;  
 6 (B) is transportable;  
 7 (C) is intended for year-round occupancy;  
 8 (D) is designed for transportation on its own chassis; and  
 9 (E) was manufactured before the effective date of the federal  
 10 ~~Manufactured Housing Construction and Safety Standards~~  
 11 ~~Law of 1974 (42 U.S.C. 5401 et seq.):~~ **A mobile home (as**  
 12 **defined in IC 9-13-2-103.2).**

13 SECTION 13~~↔~~[1]. IC 16-18-2-215.5, AS ADDED BY  
 14 P.L.87-2005, SECTION 2, IS AMENDED TO READ AS FOLLOWS  
 15 [EFFECTIVE UPON PASSAGE]: Sec. 215.5. "Manufactured home",  
 16 for purposes of IC 16-41-27, has the meaning set forth in  
 17 ~~IC 22-12-1-16.~~ IC 9-13-2-96(a). The term includes a mobile home (as  
 18 defined in IC 9-13-2-103.2).

19 SECTION 13~~↔~~[2]. IC 16-18-2-238 IS AMENDED TO READ AS  
 20 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 238. "Mobile  
 21 home", for purposes of IC 16-41-27, has meaning set forth in  
 22 ~~IC 16-41-27-4.~~ IC 9-13-2-103.2. The term includes a manufactured  
 23 home (as defined in IC 9-13-2-96(a)).

24 SECTION 13~~↔~~[3]. IC 16-41-27-3.5, AS ADDED BY  
 25 P.L.87-2005, SECTION 6, IS AMENDED TO READ AS FOLLOWS  
 26 [EFFECTIVE UPON PASSAGE]: Sec. 3.5. As used in this chapter,  
 27 "manufactured home" has the meaning set forth in ~~IC 22-12-1-16.~~  
 28 IC 9-13-2-96(a). The term includes a mobile home (as defined in  
 29 IC 9-13-2-103.2).

30 SECTION 13~~↔~~[4]. IC 16-41-27-4, AS AMENDED BY  
 31 P.L.87-2005, SECTION 7, IS AMENDED TO READ AS FOLLOWS  
 32 [EFFECTIVE UPON PASSAGE]: Sec. 4. As used in this chapter,  
 33 "mobile home" ~~means a dwelling, including the equipment sold as a~~  
 34 ~~part of the dwelling, that:~~

- 35 (1) is factory assembled;
- 36 (2) is transportable;
- 37 (3) is intended for year-round occupancy;
- 38 (4) is designed for transportation on its own chassis; and
- 39 (5) was manufactured before the effective date of the federal
- 40 ~~Manufactured Housing Construction and Safety Standards Law of~~
- 41 ~~1974 (42 U.S.C. 5401 et seq.):~~ **has the meaning set forth in**
- 42 **IC 9-13-2-103.2. The term includes a manufactured home (as**

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1 **defined in IC 9-13-2-96(a)).**

2 SECTION 13~~4~~[5]. IC 22-12-1-14 IS AMENDED TO READ AS  
3 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 14. "Industrialized  
4 building system" means any part of a building or other structure that is  
5 in whole or in substantial part fabricated in an off-site manufacturing  
6 facility for installation or assembly at the building site as part of a Class  
7 1 structure, a Class 2 structure, or another building or structure.  
8 However, the term does not include a mobile structure, a  
9 **manufactured home**, or a system that is capable of inspection at the  
10 building site.

11 SECTION 13~~5~~[6]. IC 22-12-1-16, AS AMENDED BY  
12 P.L.198-2016, SECTION 651, IS AMENDED TO READ AS  
13 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 16. "Manufactured  
14 home" has the meaning set forth in ~~42 U.S.C. 5402 as it existed on~~  
15 ~~January 1, 2003. IC 9-13-2-96(a).~~ The term includes a mobile home (as  
16 ~~defined in IC 16-41-27-4).~~ **as defined in IC 9-13-2-103.2.**

17 SECTION 13~~6~~[7]. IC 22-12-1-17, AS AMENDED BY  
18 P.L.101-2006, SECTION 31, IS AMENDED TO READ AS  
19 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 17. (a) "Mobile  
20 structure" means any part of a fabricated unit that is designed to be:

- 21 (1) towed ~~on its own~~ **with or without a permanent** chassis; and  
22 (2) connected to utilities for year-round occupancy or use as a  
23 Class 1 structure, a Class 2 structure, or another structure.

24 (b) The term includes the following:

- 25 (1) Two (2) or more components that can be retracted for towing  
26 purposes and subsequently expanded for additional capacity.  
27 (2) Two (2) or more units that are separately towable but designed  
28 to be joined into one (1) integral unit.  
29 (3) One (1) or more units that include a hoisting and lowering  
30 mechanism equipped with a platform that:  
31 (A) moves between two (2) or more landings; and  
32 (B) is used to transport one (1) or more individuals.

33 SECTION 13~~7~~[8]. IC 25-23.7-2-7, AS AMENDED BY  
34 P.L.87-2005, SECTION 33, IS AMENDED TO READ AS FOLLOWS  
35 [EFFECTIVE UPON PASSAGE]: Sec. 7. "Manufactured home" ~~means~~  
36 ~~at:~~

- 37 (1) ~~dwelling meeting the definition set forth in IC 22-12-1-16; or~~  
38 (2) ~~mobile home being installed in a mobile home community.~~  
39 **has the meaning set forth in IC 9-13-2-96(a). The term**  
40 **includes a mobile home (as defined in IC 9-13-2-103.2).**

41 SECTION 13~~8~~[9]. IC 25-23.7-2-7.5, AS ADDED BY  
42 P.L.87-2005, SECTION 34, IS AMENDED TO READ AS FOLLOWS

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1 [EFFECTIVE UPON PASSAGE]: Sec. 7.5. "Mobile home" has the  
2 meaning set forth in ~~IC 16-41-27-4~~. IC 9-13-2-103.2. The term includes  
3 a manufactured home (as defined in IC 9-13-2-96(a)).

4 SECTION 1~~39~~[40]. IC 25-23.7-3-8, AS AMENDED BY  
5 P.L.84-2016, SECTION 108, IS AMENDED TO READ AS  
6 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. The board shall:

- 7 (1) enforce and administer this article;
- 8 (2) adopt rules under IC 4-22-2 for the administration and  
9 enforcement of this article, including competency standards and  
10 a code of ethics for licensed installers;
- 11 (3) prescribe the requirements for and the form of licenses issued  
12 or renewed under this article;
- 13 (4) issue, deny, suspend, and revoke licenses in accordance with  
14 this article;
- 15 (5) in accordance with IC 25-1-7, investigate and prosecute  
16 complaints involving licensees or individuals the board has  
17 reason to believe should be licensees, including complaints  
18 concerning the failure to comply with this article or rules adopted  
19 under this article;
- 20 (6) bring actions in the name of the state of Indiana in an  
21 appropriate circuit court, superior court, or probate court to  
22 enforce compliance with this article or rules adopted under this  
23 article;
- 24 (7) establish fees in accordance with IC 25-1-8;
- 25 (8) inspect the records of a licensee in accordance with rules  
26 adopted by the board;
- 27 (9) conduct or designate a board member or other representative  
28 to conduct public hearings on any matter for which a hearing is  
29 required under this article and to exercise all powers granted  
30 under IC 4-21.5; ~~and~~
- 31 (10) maintain the board's office, files, records, and property in the  
32 city of Indianapolis; ~~and~~
- 33 **(11) ensure any certification or recertification required by 42**  
34 **U.S.C. 5403, as amended, or any other provision of the federal**  
35 **Manufactured Housing Construction and Safety Standards**  
36 **Law (42 U.S.C. 5401 et seq.), is submitted to or has been**  
37 **included in a plan submitted to the secretary of the United**  
38 **States Department of Housing and Urban Development.**

39 SECTION 14~~40~~[1]. IC 26-1-9.1-102, AS AMENDED BY  
40 P.L.199-2023, SECTION 40, IS AMENDED TO READ AS  
41 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 102. (a) In  
42 IC 26-1-9.1:

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- 1 (1) "Accession" means goods that are physically united with other
- 2 goods in such a manner that the identity of the original goods is
- 3 not lost.
- 4 (2) "Account", except as used in "account for", "account
- 5 statement", "account to", "commodity account" in subdivision
- 6 (14), "customer's account", "deposit account" in subdivision (29),
- 7 "on account of", and "statement of account", means a right to
- 8 payment of a monetary obligation, whether or not earned by
- 9 performance:
- 10 (A) for property that has been or is to be sold, leased, licensed,
- 11 assigned, or otherwise disposed of;
- 12 (B) for services rendered or to be rendered;
- 13 (C) for a policy of insurance issued or to be issued;
- 14 (D) for a secondary obligation incurred or to be incurred;
- 15 (E) for energy provided or to be provided;
- 16 (F) for the use or hire of a vessel under a charter or other
- 17 contract;
- 18 (G) arising out of the use of a credit or charge card or
- 19 information contained on or for use with the card; or
- 20 (H) as winnings in a lottery or other game of chance operated
- 21 or sponsored by a state other than Indiana, a governmental unit
- 22 of a state, or a person licensed or authorized to operate the
- 23 game by a state or governmental unit of a state.
- 24 The term does not include a right to a payment of a prize awarded
- 25 by the state lottery commission in the Indiana state lottery
- 26 established under IC 4-30. The term includes controllable
- 27 accounts and health-care-insurance receivables. The term does
- 28 not include (i) chattel paper, (ii) commercial tort claims, (iii)
- 29 deposit accounts, (iv) investment property, (v) letter-of-credit
- 30 rights or letters of credit, (vi) rights to payment for money or
- 31 funds advanced or sold, other than rights arising out of the use of
- 32 a credit or charge card or information contained on or for use with
- 33 the card, or (vii) rights to payment evidenced by an instrument.
- 34 (3) "Account debtor" means a person obligated on an account,
- 35 chattel paper, or general intangible. The term does not include
- 36 persons obligated to pay a negotiable instrument, even if the
- 37 negotiable instrument evidences chattel paper.
- 38 (4) "Accounting", except as used in "accounting for", means a
- 39 record:
- 40 (A) signed by a secured party;
- 41 (B) indicating the aggregate unpaid secured obligations as of
- 42 a date not more than thirty-five (35) days earlier or thirty-five

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- 1 (35) days later than the date of the record; and
- 2 (C) identifying the components of the obligations in
- 3 reasonable detail.
- 4 (5) "Agricultural lien" means an interest, other than a security
- 5 interest, in farm products:
- 6 (A) that secures payment or performance of an obligation for:
- 7 (i) goods or services furnished in connection with a debtor's
- 8 farming operation; or
- 9 (ii) rent on real property leased by a debtor in connection
- 10 with the debtor's farming operation;
- 11 (B) that is created by statute in favor of a person that:
- 12 (i) in the ordinary course of its business furnished goods or
- 13 services to a debtor in connection with the debtor's farming
- 14 operation; or
- 15 (ii) leased real property to a debtor in connection with the
- 16 debtor's farming operation; and
- 17 (C) whose effectiveness does not depend on the person's
- 18 possession of the personal property.
- 19 (6) "As-extracted collateral" means:
- 20 (A) oil, gas, or other minerals that are subject to a security
- 21 interest that:
- 22 (i) is created by a debtor having an interest in the minerals
- 23 before extraction; and
- 24 (ii) attaches to the minerals as extracted; or
- 25 (B) accounts arising out of the sale at the wellhead or
- 26 minehead of oil, gas, or other minerals in which the debtor had
- 27 an interest before extraction.
- 28 (7) The following terms have the following meanings:
- 29 (A) "Assignee", except as used in "assignee for benefit of
- 30 creditors", means a person (i) in whose favor a security interest
- 31 that secures an obligation is created or provided for under a
- 32 security agreement, whether or not the obligation is
- 33 outstanding or (ii) to which an account, chattel paper, payment
- 34 intangible, or promissory note has been sold. The term
- 35 includes a person to which a security interest has been
- 36 transferred by a secured party.
- 37 (B) "Assignor" means a person that (i) under a security
- 38 agreement creates or provides for a security interest that
- 39 secures an obligation or (ii) sells an account, chattel paper,
- 40 payment intangible, or promissory note. The term includes a
- 41 secured party that has transferred a security interest to another
- 42 person.

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(8) "Bank" means an organization that is engaged in the business of banking. The term includes savings banks, savings and loan associations, credit unions, and trust companies.

(9) "Cash proceeds" means proceeds that are money, checks, deposit accounts, or the like.

(10) "Certificate of title" means a certificate of title with respect to which a statute provides for the security interest in question to be indicated on the certificate as a condition or result of the security interest's obtaining priority over the rights of a lien creditor with respect to the collateral. The term includes another record maintained as an alternative to a certificate of title by the governmental unit that issues certificates of title if a statute permits the security interest in question to be indicated on the record as a condition or result of the security interest's obtaining priority over the rights of a lien creditor with respect to the collateral.

(11) "Chattel paper" means:

(A) a right to payment of a monetary obligation secured by specific goods, if the right to payment and security interest are evidenced by a record; or

(B) a right to payment of a monetary obligation owed by a lessee under a lease agreement with respect to specific goods and a monetary obligation owed by the lessee in connection with the transaction giving rise to the lease if:

(i) the right to payment and lease agreement are evidenced by a record; and

(ii) the predominant purpose of the transaction giving rise to the lease was to give the lessee the right to possession and use of the goods.

The term does not include a right to payment arising out of a charter or other contract involving the use or hire of a vessel, or a right to payment arising out of the use of a credit or charge card or information contained on or for use with the card.

(12) "Collateral" means the property subject to a security interest or agricultural lien. The term includes:

(A) proceeds to which a security interest attaches;

(B) accounts, chattel paper, payment intangibles, and promissory notes that have been sold; and

(C) goods that are the subject of a consignment.

(13) "Commercial tort claim" means a claim arising in tort with respect to which:

(A) the claimant is an organization; or

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- 1 (B) the claimant is an individual and the claim:
- 2 (i) arose in the course of the claimant's business or
- 3 profession; and
- 4 (ii) does not include damages arising out of personal injury
- 5 to or the death of an individual.
- 6 (14) "Commodity account" means an account maintained by a
- 7 commodity intermediary in which a commodity contract is carried
- 8 for a commodity customer.
- 9 (15) "Commodity contract" means a commodity futures contract,
- 10 an option on a commodity futures contract, a commodity option,
- 11 or another contract if the contract or option is:
- 12 (A) traded on or subject to the rules of a board of trade that has
- 13 been designated as a contract market for such a contract
- 14 pursuant to federal commodities laws; or
- 15 (B) traded on a foreign commodity board of trade, exchange,
- 16 or market, and is carried on the books of a commodity
- 17 intermediary for a commodity customer.
- 18 (16) "Commodity customer" means a person for which a
- 19 commodity intermediary carries a commodity contract on its
- 20 books.
- 21 (17) "Commodity intermediary" means a person that:
- 22 (A) is registered as a futures commission merchant under
- 23 federal commodities law; or
- 24 (B) in the ordinary course of its business provides clearance or
- 25 settlement services for a board of trade that has been
- 26 designated as a contract market pursuant to federal
- 27 commodities law.
- 28 (18) "Communicate" means:
- 29 (A) to send a written or other tangible record;
- 30 (B) to transmit a record by any means agreed upon by the
- 31 persons sending and receiving the record; or
- 32 (C) in the case of transmission of a record to or by a filing
- 33 office, to transmit a record by any means prescribed by
- 34 filing-office rule.
- 35 (19) "Consignee" means a merchant to which goods are delivered
- 36 in a consignment.
- 37 (20) "Consignment" means a transaction, regardless of its form,
- 38 in which a person delivers goods to a merchant for the purpose of
- 39 sale and:
- 40 (A) the merchant:
- 41 (i) deals in goods of that kind under a name other than the
- 42 name of the person making delivery;

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- 1 (ii) is not an auctioneer; and
- 2 (iii) is not generally known by its creditors to be
- 3 substantially engaged in selling the goods of others;
- 4 (B) with respect to each delivery, the aggregate value of the
- 5 goods is one thousand dollars (\$1,000) or more at the time of
- 6 delivery;
- 7 (C) the goods are not consumer goods immediately before
- 8 delivery; and
- 9 (D) the transaction does not create a security interest that
- 10 secures an obligation.
- 11 (21) "Consignor" means a person that delivers goods to a
- 12 consignee in a consignment.
- 13 (22) "Consumer debtor" means a debtor in a consumer
- 14 transaction.
- 15 (23) "Consumer goods" means goods that are used or bought for
- 16 use primarily for personal, family, or household purposes.
- 17 (24) "Consumer-goods transaction" means a consumer transaction
- 18 in which:
- 19 (A) an individual incurs an obligation primarily for personal,
- 20 family, or household purposes; and
- 21 (B) a security interest in consumer goods secures the
- 22 obligation.
- 23 (25) "Consumer obligor" means an obligor who is an individual
- 24 and who incurred the obligation as part of a transaction entered
- 25 into primarily for personal, family, or household purposes.
- 26 (26) "Consumer transaction" means a transaction in which (i) an
- 27 individual incurs an obligation primarily for personal, family, or
- 28 household purposes, (ii) a security interest secures the obligation,
- 29 and (iii) the collateral is held or acquired primarily for personal,
- 30 family, or household purposes. The term includes
- 31 consumer-goods transactions.
- 32 (27) The following terms have the following meanings:
- 33 (A) "Continuation statement" means an amendment of a
- 34 financing statement that:
- 35 (i) identifies, by its file number, the initial financing
- 36 statement to which it relates; and
- 37 (ii) indicates that it is a continuation statement for, or that it
- 38 is filed to continue the effectiveness of, the identified
- 39 financing statement.
- 40 (B) "Controllable account" means an account evidenced by a
- 41 controllable electronic record that provides that the account
- 42 debtor undertakes to pay the person that has control under

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- 1 IC 26-1-12-105 of the controllable electronic record.
- 2 (C) "Controllable payment intangible" means a payment
- 3 intangible evidenced by a controllable electronic record that
- 4 provides that the account debtor undertakes to pay the person
- 5 that has control under IC 26-1-12-105 of the controllable
- 6 electronic record.
- 7 (28) "Debtor" means:
- 8 (A) a person having an interest, other than a security interest
- 9 or other lien, in the collateral, whether or not the person is an
- 10 obligor;
- 11 (B) a seller of accounts, chattel paper, payment intangibles, or
- 12 promissory notes; or
- 13 (C) a consignee.
- 14 (29) "Deposit account" means a demand, time, savings, passbook,
- 15 or similar account maintained with a bank. The term does not
- 16 include investment property or accounts evidenced by an
- 17 instrument.
- 18 (30) "Document" means a document of title or a receipt of the
- 19 type described in IC 26-1-7-201(b).
- 20 (31) [Reserved.]
- 21 (32) "Encumbrance" means a right, other than an ownership
- 22 interest, in real property. The term includes mortgages and other
- 23 liens on real property.
- 24 (33) "Equipment" means goods other than inventory, farm
- 25 products, or consumer goods.
- 26 (34) "Farm products" means goods, other than standing timber,
- 27 with respect to which the debtor is engaged in a farming operation
- 28 and which are:
- 29 (A) crops grown, growing, or to be grown, including:
- 30 (i) crops produced on trees, vines, and bushes; and
- 31 (ii) aquatic goods produced in aquacultural operations;
- 32 (B) livestock, born or unborn, including aquatic goods
- 33 produced in aquacultural operations;
- 34 (C) supplies used or produced in a farming operation; or
- 35 (D) products of crops or livestock in their unmanufactured
- 36 states.
- 37 (35) "Farming operation" means raising, cultivating, propagating,
- 38 fattening, grazing, or any other farming, livestock, or aquacultural
- 39 operation.
- 40 (36) "File number" means the number assigned to an initial
- 41 financing statement pursuant to IC 26-1-9.1-519(a).
- 42 (37) "Filing office" means an office designated in IC 26-1-9.1-501

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as the place to file a financing statement.  
(38) "Filing-office rule" means a rule adopted pursuant to IC 26-1-9.1-526.  
(39) "Financing statement" means a record or records composed of an initial financing statement and any filed record relating to the initial financing statement.  
(40) "Fixture filing" means the filing of a financing statement covering goods that are or are to become fixtures and satisfying IC 26-1-9.1-502(a) and IC 26-1-9.1-502(b). The term includes the filing of a financing statement covering goods of a transmitting utility which are or are to become fixtures.  
(41) "Fixtures" means goods that have become so related to particular real property that an interest in them arises under real property law.  
(42) "General intangible" means any personal property, including things in action, other than accounts, chattel paper, commercial tort claims, deposit accounts, documents, goods, instruments, investment property, letter-of-credit rights, letters of credit, money, and oil, gas, or other minerals before extraction. The term includes controllable electronic records, payment intangibles, and software.  
(43) "Good faith" means honesty in fact and the observance of reasonable commercial standards of fair dealing.  
(44) "Goods" means all things that are movable when a security interest attaches. The term includes (i) fixtures, (ii) standing timber that is to be cut and removed under a conveyance or contract for sale, (iii) the unborn young of animals, (iv) crops grown, growing, or to be grown, even if the crops are produced on trees, vines, or bushes, and (v) manufactured homes. The term also includes a computer program embedded in goods and any supporting information provided in connection with a transaction relating to the program if (i) the program is associated with the goods in such a manner that it customarily is considered part of the goods, or (ii) by becoming the owner of the goods, a person acquires a right to use the program in connection with the goods. The term does not include a computer program embedded in goods that consist solely of the medium in which the program is embedded. The term also does not include accounts, chattel paper, commercial tort claims, deposit accounts, documents, general intangibles, instruments, investment property, letter-of-credit rights, letters of credit, money, or oil, gas, or other minerals before extraction.

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(45) "Governmental unit" means a subdivision, agency, department, county, parish, municipality, or other unit of the government of the United States, a state, or a foreign country. The term includes an organization having a separate corporate existence if the organization is eligible to issue debt on which interest is exempt from income taxation under the laws of the United States.

(46) "Health-care-insurance receivable" means an interest in or claim under a policy of insurance that is a right to payment of a monetary obligation for health-care goods or services provided.

(47) "Instrument" means a negotiable instrument or any other writing that evidences a right to the payment of a monetary obligation, is not itself a security agreement or lease, and is of a type that in the ordinary course of business is transferred by delivery with any necessary endorsement or assignment. The term does not include (i) investment property, (ii) letters of credit, (iii) writings that evidence a right to payment arising out of the use of a credit or charge card or information contained on or for use with the card, or (iv) writings that evidence chattel paper.

(48) "Inventory" means goods, other than farm products, that:  
(A) are leased by a person as lessor;  
(B) are held by a person for sale or lease or to be furnished under a contract of service;  
(C) are furnished by a person under a contract of service; or  
(D) consist of raw materials, work in process, or materials used or consumed in a business.

(49) "Investment property" means a security, whether certificated or uncertificated, security entitlement, securities account, commodity contract, or commodity account.

(50) "Jurisdiction of organization", with respect to a registered organization, means the jurisdiction under whose law the organization is formed or organized.

(51) "Letter-of-credit right" means a right to payment or performance under a letter of credit, whether or not the beneficiary has demanded or is at the time entitled to demand payment or performance. The term does not include the right of a beneficiary to demand payment or performance under a letter of credit.

(52) "Lien creditor" means:  
(A) a creditor that has acquired a lien on the property involved by attachment, levy, or the like;  
(B) an assignee for benefit of creditors from the time of

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assignment;  
(C) a trustee in bankruptcy from the date of the filing of the petition; or  
(D) a receiver in equity from the time of appointment.  
(53) "Manufactured home" means a structure, transportable in one (1) or more sections, which, in the traveling mode, is eight (8) body feet or more in width or forty (40) body feet or more in length, or, when erected on site, is three hundred twenty (320) or more square feet, and which is built ~~on~~ **with or without** a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air conditioning, and electrical systems contained therein. The term includes any structure that meets all of the requirements of this subdivision except the size requirements, and with respect to which the manufacturer voluntarily files a certification required by the United States Secretary of Housing and Urban Development and complies with the standards established under Title 42 of the United States Code.  
(54) The following terms have the following meanings:  
(A) "Manufactured-home transaction" means a secured transaction:  
(i) that creates a purchase-money security interest in a manufactured home, other than a manufactured home held as inventory; or  
(ii) in which a manufactured home, other than a manufactured home held as inventory, is the primary collateral.  
(B) "Money" has the meaning set forth in IC 26-1-1-201(24), but does not include a deposit account.  
(55) "Mortgage" means a consensual interest in real property, including fixtures, that secures payment or performance of an obligation.  
(56) "New debtor" means a person that becomes bound as debtor under IC 26-1-9.1-203(d) by a security agreement previously entered into by another person.  
(57) "New value" means (i) money, (ii) money's worth in property, services, or new credit, or (iii) release by a transferee of an interest in property previously transferred to the transferee. The term does not include an obligation substituted for another obligation.  
(58) "Noncash proceeds" means proceeds other than cash

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proceeds.

(59) "Obligor" means a person that, with respect to an obligation secured by a security interest in or an agricultural lien on the collateral, (i) owes payment or other performance of the obligation, (ii) has provided property other than the collateral to secure payment or other performance of the obligation, or (iii) is otherwise accountable in whole or in part for payment or other performance of the obligation. The term does not include issuers or nominated persons under a letter of credit.

(60) "Original debtor", except as used in IC 26-1-9.1-310(c), means a person that, as debtor, entered into a security agreement to which a new debtor has become bound under IC 26-1-9.1-203(d).

(61) "Payment intangible" means a general intangible under which the account debtor's principal obligation is a monetary obligation. The term includes a controllable payment intangible.

(62) "Person related to", with respect to an individual, means:

- (A) the spouse of the individual;
- (B) a brother, brother-in-law, sister, or sister-in-law of the individual;
- (C) an ancestor or lineal descendant of the individual or the individual's spouse; or
- (D) any other relative, by blood or marriage, of the individual or the individual's spouse who shares the same home with the individual.

(63) "Person related to", with respect to an organization, means:

- (A) a person directly or indirectly controlling, controlled by, or under common control with the organization;
- (B) an officer or director of, or a person performing similar functions with respect to, the organization;
- (C) an officer or director of, or a person performing similar functions with respect to, a person described in clause (A);
- (D) the spouse of an individual described in clause (A), (B), or (C); or
- (E) an individual who is related by blood or marriage to an individual described in clause (A), (B), (C), or (D) and shares the same home with the individual.

(64) "Proceeds", except as used in IC 26-1-9.1-609(b), means the following property:

- (A) Whatever is acquired upon the sale, lease, license, exchange, or other disposition of collateral.
- (B) Whatever is collected on, or distributed on account of,

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collateral.  
(C) Rights arising out of collateral.  
(D) To the extent of the value of collateral, claims arising out of the loss, nonconformity, or interference with the use of, defects or infringement of rights in, or damage to, the collateral.  
(E) To the extent of the value of collateral and to the extent payable to the debtor or the secured party, insurance payable by reason of the loss or nonconformity of, defects or infringement of rights in, or damage to, the collateral.  
(65) "Promissory note" means an instrument that evidences a promise to pay a monetary obligation, does not evidence an order to pay, and does not contain an acknowledgment by a bank that the bank has received for deposit a sum of money or funds.  
(66) "Proposal" means a record signed by a secured party that includes the terms on which the secured party is willing to accept collateral in full or partial satisfaction of the obligation it secures pursuant to IC 26-1-9.1-620, IC 26-1-9.1-621, and IC 26-1-9.1-622.  
(67) "Public-finance transaction" means a secured transaction in connection with which:  
(A) debt securities are issued;  
(B) all or a portion of the securities issued have an initial stated maturity of at least twenty (20) years; and  
(C) the debtor, obligor, secured party, account debtor, or other person obligated on collateral, assignor or assignee of a secured obligation, or assignor or assignee of a security interest is a state or a governmental unit of a state.  
(68) "Public organic record" means a record that is available to the public for inspection and is:  
(A) a record consisting of the record initially filed with or issued by a state or the United States to form or organize an organization and any record filed with or issued by the state or the United States which amends or restates the initial record;  
(B) an organic record of a business trust consisting of the record initially filed with a state and any record filed with the state which amends or restates the initial record, if a statute of the state governing business trusts requires that the record be filed with the state; or  
(C) a record consisting of legislation enacted by the legislature of a state or the Congress of the United States which forms or organizes an organization, any record amending the

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legislation, and any record filed with or issued by the state or the United States which amends or restates the name of the organization.

(69) "Pursuant to commitment", with respect to an advance made or other value given by a secured party, means pursuant to the secured party's obligation, whether or not a subsequent event of default or other event not within the secured party's control has relieved or may relieve the secured party from its obligation.

(70) "Record", except as used in "for record", "of record", "record or legal title", and "record owner", means information that is inscribed on a tangible medium or that is stored in an electronic or other medium and is retrievable in perceivable form.

(71) "Registered organization" means an organization formed or organized solely under the law of a single state or the United States by the filing of a public organic record with, the issuance of a public organic record by, or the enactment of legislation by the state or the United States. The term includes a business trust that is formed or organized under the law of a single state if a statute of the state governing business trusts requires that the business trust's organic record be filed with the state.

(72) "Secondary obligor" means an obligor to the extent that:  
(A) the obligor's obligation is secondary; or  
(B) the obligor has a right of recourse with respect to an obligation secured by collateral against the debtor, another obligor, or property of either.

(73) "Secured party" means:  
(A) a person in whose favor a security interest is created or provided for under a security agreement, whether or not any obligation to be secured is outstanding;  
(B) a person that holds an agricultural lien;  
(C) a consignor;  
(D) a person to which accounts, chattel paper, payment intangibles, or promissory notes have been sold;  
(E) a trustee, indenture trustee, agent, collateral agent, or other representative in whose favor a security interest or agricultural lien is created or provided for; or  
(F) a person that holds a security interest arising under IC 26-1-2-401, IC 26-1-2-505, IC 26-1-2-711(3), IC 26-1-2.1-508(5), IC 26-1-4-210, or IC 26-1-5.1-118.

(74) "Security agreement" means an agreement that creates or provides for a security interest.

(75) [Reserved.]

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- 1 (76) "Software" means a computer program and any supporting
- 2 information provided in connection with a transaction relating to
- 3 the program. The term does not include a computer program that
- 4 is included in the definition of goods.
- 5 (77) "State" means a state of the United States, the District of
- 6 Columbia, Puerto Rico, the United States Virgin Islands, or any
- 7 territory or insular possession subject to the jurisdiction of the
- 8 United States.
- 9 (78) "Supporting obligation" means a letter-of-credit right or
- 10 secondary obligation that supports the payment or performance of
- 11 an account, chattel paper, a document, a general intangible, an
- 12 instrument, or investment property.
- 13 (79) [Reserved.]
- 14 (80) "Termination statement" means an amendment of a financing
- 15 statement that:
- 16 (A) identifies, by its file number, the initial financing
- 17 statement to which it relates; and
- 18 (B) indicates either that it is a termination statement or that the
- 19 identified financing statement is no longer effective.
- 20 (81) "Transmitting utility" means a person primarily engaged in
- 21 the business of:
- 22 (A) operating a railroad, subway, street railway, or trolley bus;
- 23 (B) transmitting communications electrically,
- 24 electromagnetically, or by light;
- 25 (C) transmitting goods by pipeline or sewer; or
- 26 (D) transmitting or producing and transmitting electricity,
- 27 steam, gas, or water.
- 28 (b) "Control" as provided in IC 26-1-7-106 and the following
- 29 definitions outside IC 26-1-9.1 apply to IC 26-1-9.1:
- 30 "Applicant" IC 26-1-5.1-102.
- 31 "Beneficiary" IC 26-1-5.1-102.
- 32 "Broker" IC 26-1-8.1-102.
- 33 "Certificated security" IC 26-1-8.1-102.
- 34 "Check" IC 26-1-3.1-104.
- 35 "Clearing corporation" IC 26-1-8.1-102.
- 36 "Contract for sale" IC 26-1-2-106.
- 37 "Controllable electronic record" IC 26-1-12-102.
- 38 "Customer" IC 26-1-4-104.
- 39 "Entitlement holder" IC 26-1-8.1-102.
- 40 "Financial asset" IC 26-1-8.1-102.
- 41 "Holder in due course" IC 26-1-3.1-302.
- 42 "Issuer" (with respect to a letter of credit or letter-of-credit right)

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- 1 IC 26-1-5.1-102.
- 2 "Issuer" (with respect to a security) IC 26-1-8.1-201.
- 3 "Issuer" (with respect to documents of title) IC 26-1-7-102.
- 4 "Lease" IC 26-1-2.1-103.
- 5 "Lease agreement" IC 26-1-2.1-103.
- 6 "Lease contract" IC 26-1-2.1-103.
- 7 "Leasehold interest" IC 26-1-2.1-103.
- 8 "Lessee" IC 26-1-2.1-103.
- 9 "Lessee in ordinary course of business" IC 26-1-2.1-103.
- 10 "Lessor" IC 26-1-2.1-103.
- 11 "Lessor's residual interest" IC 26-1-2.1-103.
- 12 "Letter of credit" IC 26-1-5.1-102.
- 13 "Merchant" IC 26-1-2-104.
- 14 "Negotiable instrument" IC 26-1-3.1-104.
- 15 "Nominated person" IC 26-1-5.1-102.
- 16 "Note" IC 26-1-3.1-104.
- 17 "Proceeds of a letter of credit" IC 26-1-5.1-114.
- 18 "Protected purchaser" IC 26-1-8.1-303.
- 19 "Prove" IC 26-1-3.1-103.
- 20 "Qualifying purchaser" IC 26-1-12-102.
- 21 "Sale" IC 26-1-2-106.
- 22 "Securities account" IC 26-1-8.1-501.
- 23 "Securities intermediary" IC 26-1-8.1-102.
- 24 "Security" IC 26-1-8.1-102.
- 25 "Security certificate" IC 26-1-8.1-102.
- 26 "Security entitlement" IC 26-1-8.1-102.
- 27 "Uncertificated security" IC 26-1-8.1-102.
- 28 (c) IC 26-1-1 contains general definitions and principles of
- 29 construction and interpretation applicable throughout IC 26-1-9.1.
- 30 SECTION 14~~↔~~[2]. IC 36-1-12-3, AS AMENDED BY
- 31 P.L.86-2025, SECTION 1, IS AMENDED TO READ AS FOLLOWS
- 32 [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 3. (a) The
- 33 board may purchase or lease materials in the manner provided in
- 34 IC 5-22 and perform any public work, by means of its own workforce,
- 35 without awarding a contract whenever the cost of that public work
- 36 project is estimated to be less than three hundred seventy-five thousand
- 37 dollars (\$375,000), adjusted annually by ~~the~~ **an amount equal to the**
- 38 **unadjusted** percentage change **for all items** in the Consumer Price
- 39 Index for all Urban Consumers as published by the United States
- 40 Bureau of Labor Statistics **for the immediately preceding year. On**
- 41 **or before January 15, 2026, and on or before January 1 of each**
- 42 **year thereafter**, the department of local government finance shall

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1 annually publish the adjusted cost estimate threshold for the current  
2 year, determined in the manner required by this subsection, ~~on the~~  
3 ~~department's website.~~ **in the Indiana Register under IC 4-22-7-7. For**  
4 **purposes of applying the annual cost estimate threshold**  
5 **adjustment, the annual percentage change is applied to the**  
6 **adjusted amount for the immediately preceding year.**

7 (b) Before a board may perform any work under this section by  
8 means of its own workforce, the political subdivision or agency must  
9 have a group of employees on its staff who are capable of performing  
10 the construction, maintenance, and repair applicable to that work.

11 (c) For purposes of ~~this subsection,~~ **determining** the cost of a public  
12 work project, **the cost** includes:

- 13 (1) the actual cost of materials, labor, equipment, and rental;
- 14 (2) a reasonable rate for use of trucks and heavy equipment  
15 owned; and
- 16 (3) all other expenses incidental to the performance of the project.

17 ~~(b)~~ (d) This subsection applies only to a municipality or a county.  
18 The workforce of a municipality or county may perform a public work  
19 described in subsection (a) only if:

- 20 (1) the workforce, through demonstrated skills, training, or  
21 expertise, is capable of performing the public work; and
- 22 (2) for a public work project under subsection (a) whose cost is  
23 estimated to be more than one hundred thousand dollars  
24 (\$100,000), the board:

- 25 (A) publishes a notice under IC 5-3-1 that:
  - 26 (i) describes the public work that the board intends to  
27 perform with its own workforce; and
  - 28 (ii) sets forth the projected cost of each component of the  
29 public work as described in subsection (a); and
- 30 (B) determines at a public meeting that it is in the public  
31 interest to perform the public work with the board's own  
32 workforce.

33 A public work project performed by a board's own workforce must be  
34 inspected and accepted as complete in the same manner as a public  
35 work project performed under a contract awarded after receiving bids.

36 ~~(e)~~ (e) When the project involves the rental of equipment with an  
37 operator furnished by the owner, or the installation or application of  
38 materials by the supplier of the materials, the project is considered to  
39 be a public work project and subject to this chapter. However, an  
40 annual contract may be awarded for equipment rental and materials to  
41 be installed or applied during a calendar or fiscal year if the proposed  
42 project or projects are described in the bid specifications.

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1           ~~(d)~~ **(f)** A board of aviation commissioners or an airport authority  
2 board may purchase or lease materials in the manner provided in  
3 IC 5-22 and perform any public work by means of its own workforce  
4 and owned or leased equipment, in the construction, maintenance, and  
5 repair of any airport roadway, runway, taxiway, or aircraft parking  
6 apron whenever the cost of that public work project is estimated to be  
7 less than one hundred fifty thousand dollars (\$150,000).

8           ~~(e)~~ **(g)** Municipal and county hospitals must comply with this  
9 chapter for all contracts for public work that are financed in whole or  
10 in part with cumulative building fund revenue, as provided in section  
11 1(c) of this chapter. However, if the cost of the public work is  
12 estimated to be less than fifty thousand dollars (\$50,000), as reflected  
13 in the board minutes, the hospital board may have the public work done  
14 without receiving bids, by purchasing the materials and performing the  
15 work by means of its own workforce and owned or leased equipment.

16           ~~(f)~~ **(h)** If a public works project involves a structure, an  
17 improvement, or a facility under the control of a public highway  
18 department that is under the political control of a unit (as defined in  
19 IC 36-1-2-23) and involved in the construction, maintenance, or repair  
20 of a public highway (as defined in IC 9-25-2-4), the department may  
21 not artificially divide the project to bring any part of the project under  
22 this section.

23           SECTION 14~~2~~**[3]**. IC 36-1-12.5-10, AS AMENDED BY  
24 P.L.233-2015, SECTION 331, IS AMENDED TO READ AS  
25 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 10. The governing body  
26 shall

27           ~~(1)~~ **(1)** provide ~~submit~~ **submit the following** to the director of the  
28 department of local government ~~finance~~ **finance's computer**  
29 **gateway** not more than sixty (60) days after the date of execution  
30 of the guaranteed savings contract:

31           ~~(A)~~ **(1)** A copy of the executed guaranteed savings contract.

32           ~~(B)~~ **(2)** The:

33           ~~(i)~~ **(A)** energy or water consumption costs;

34           ~~(ii)~~ **(B)** wastewater usage costs; and

35           ~~(iii)~~ **(C)** billable revenues, if any;

36           before the date of execution of the guaranteed savings  
37 contract. ~~and~~

38           ~~(C)~~ **(3)** The documentation using industry engineering  
39 standards for:

40           ~~(i)~~ **(A)** stipulated savings; and

41           ~~(ii)~~ **(B)** related capital expenditures. ~~and~~

42           ~~(2)~~ **(2)** annually report to the director of the department of local

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1           ~~government finance, in accordance with procedures established~~  
 2           ~~by the department, the savings resulting in the previous year from~~  
 3           ~~the guaranteed savings contract or utility efficiency program.~~  
 4           SECTION 14~~3~~→[4]. IC 36-1-12.5-12, AS AMENDED BY  
 5           P.L.233-2015, SECTION 332, IS AMENDED TO READ AS  
 6           FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 12. (a) An  
 7           improvement that is not causally connected to a conservation measure  
 8           may be included in a guaranteed savings contract if:

- 9           (1) the total value of the improvement does not exceed fifteen  
 10           percent (15%) of the total value of the guaranteed savings  
 11           contract; and  
 12           (2) either:  
 13                (A) the improvement is necessary to conform to a law, a rule,  
 14                or an ordinance; or  
 15                (B) an analysis within the guaranteed savings contract  
 16                demonstrates that:  
 17                   (i) there is an economic advantage to the political  
 18                   subdivision in implementing an improvement as part of the  
 19                   guaranteed savings contract; and  
 20                   (ii) the savings justification for the improvement is  
 21                   documented by industry engineering standards.

22           ~~(b) The information required under subsection (a) must be reported~~  
 23           ~~to the director of the department of local government finance.~~

24           SECTION 14~~4~~→[5]. IC 36-1-20-3.6 IS ADDED TO THE  
 25           INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS  
 26           [EFFECTIVE JULY 1, 2026]: **Sec. 3.6. (a) A unit may not adopt or**  
 27           **enforce an ordinance, resolution, regulation, policy, or rule that:**

- 28                **(1) prohibits or restricts an owner of a privately owned**  
 29                **residential property from using the property as a rental**  
 30                **property; or**  
 31                **(2) has the effect of prohibiting or restricting the use of**  
 32                **property as a rental property.**  
 33           **(b) This section does not prohibit a unit from enforcing any:**  
 34                **(1) generally applicable health and safety regulations;**  
 35                **(2) building codes, fire codes, or reasonable occupancy**  
 36                **standards; or**  
 37                **(3) registration or inspection requirements set forth in this**  
 38                **chapter, provided the requirements do not operate to impose**  
 39                **a cap or limit described in subsection (a).**

40           SECTION 14~~5~~→[6]. IC 36-2-11-14.5, AS AMENDED BY  
 41           P.L.127-2017, SECTION 79, IS AMENDED TO READ AS  
 42           FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 14.5. (a) As used

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1 in this section, "manufactured home" has the meaning set forth in  
2 ~~IC 9-13-2-96(b)~~; IC 9-13-2-96(a). **The term includes a mobile home**  
3 **(as defined in IC 9-13-2-103.2).**

4 (b) As used in this section, "mobile home" has the meaning set forth  
5 in ~~IC 6-1-1-7-1(b)~~; IC 9-13-2-103.2. The term includes a manufactured  
6 home (as defined in IC 9-13-2-96(a)).

7 (c) A person must do the following to record a purchase contract  
8 that is subject to IC 9-17-6-17:

- 9 (1) Submit the following to the county recorder:
  - 10 (A) A copy of the title to the manufactured home or mobile
  - 11 home.
  - 12 (B) An affidavit stating whether the contract requires the seller
  - 13 or the buyer to pay the property taxes imposed on the
  - 14 manufactured home or mobile home.

15 (2) Pay any applicable recording fees.

16 (d) The county recorder shall record a purchase contract submitted  
17 for recording under IC 9-17-6-17 by a person who complies with  
18 subsection (c). The county recorder shall do the following:

- 19 (1) Provide the information described in subsection (c)(1) to the  
20 county treasurer with respect to each contract recorded under this  
21 section.
- 22 (2) Notify the township assessor of the township in which the  
23 mobile home is located, or to which the mobile home will be  
24 moved, that a contract for the sale of the mobile home has been  
25 recorded. If there is no township assessor for the township, the  
26 county recorder shall provide the notice required by this  
27 subdivision to the county assessor.

28 SECTION 14~~6~~<sup>[7]</sup>. IC 36-4-3-19, AS AMENDED BY  
29 P.L.104-2022, SECTION 160, IS AMENDED TO READ AS  
30 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 19. (a) If disannexation  
31 is ordered under this chapter by the works board of a municipality and  
32 no appeal is taken, the clerk of the municipality shall, without  
33 compensation and not later than ten (10) days after the order is made,  
34 make and certify a complete transcript of the disannexation  
35 proceedings to the auditor of each county in which the disannexed lots  
36 or lands lie and to the office of the secretary of state. The county  
37 auditor shall list those lots or lands appropriately for taxation. The  
38 proceedings of the works board shall not be certified to the county  
39 auditor or to the office of the secretary of state if an appeal to the  
40 circuit court has been taken.

41 (b) In all proceedings begun in or appealed to the circuit court, if  
42 vacation or disannexation is ordered, the clerk of the court shall

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1 immediately after the judgment of the court, or after a decision on  
2 appeal to the supreme court or court of appeals if the judgment on  
3 appeal is not reversed, certify the judgment of the circuit court, as  
4 affirmed or modified, to each of the following:

- 5 (1) The auditor of each county in which the lands or lots affected
- 6 lie, on receipt of one dollar (\$1) for the making and certifying of
- 7 the transcript from the petitioners for the disannexation.
- 8 (2) The office of the secretary of state.
- 9 (3) The circuit court clerk of each county in which the lands or
- 10 lots affected are located.
- 11 (4) The county election board of each county in which the lands
- 12 or lots affected are located.
- 13 (5) If a board of registration exists, the board of each county in
- 14 which the lands or lots affected are located.
- 15 (6) The office of census data established by IC 2-5-1.1-12.2.

16 (c) The county auditor shall forward a list of lots or lands  
17 disannexed under this section to the following:

- 18 (1) The county highway department of each county in which the
- 19 lands or lots affected are located.
- 20 (2) The county surveyor of each county in which the lands or lots
- 21 affected are located.
- 22 (3) Each plan commission, if any, that lost or gained jurisdiction
- 23 over the disannexed territory.
- 24 (4) The township trustee of each township that lost or gained
- 25 jurisdiction over the disannexed territory.
- 26 (5) The sheriff of each county in which the lands or lots affected
- 27 are located.
- 28 (6) The office of the secretary of state.
- 29 (7) The office of census data established by IC 2-5-1.1-12.2.
- 30 (8) The department of local government finance, not later than
- 31 August 1, in the manner described by the department.
- 32 **(9) The state GIS officer (as defined in IC 4-23-7.3-10), not**
- 33 **later than August 1, in the manner prescribed by the state**
- 34 **GIS officer (as defined in IC 4-23-7.3-10).**

35 The county auditor may require the clerk of the municipality to furnish  
36 an adequate number of copies of the list of disannexed lots or lands or  
37 may charge the clerk a fee for photoreproduction of the list.

38 (d) A disannexation described by this section takes effect upon the  
39 clerk of the municipality filing the order with:

- 40 (1) the county auditor of each county in which the annexed
- 41 territory is located; and
- 42 (2) the circuit court clerk, or if a board of registration exists, the

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1 board of each county in which the annexed territory is located.  
2 (e) The clerk of the municipality shall notify the office of the  
3 secretary of state and the office of census data established by  
4 IC 2-5-1.1-12.2 of the date a disannexation is effective under this  
5 chapter.  
6 SECTION 14~~47~~[8]. IC 36-4-3-22, AS AMENDED BY  
7 P.L.38-2021, SECTION 84, IS AMENDED TO READ AS FOLLOWS  
8 [EFFECTIVE JULY 1, 2026]: Sec. 22. (a) The clerk of the  
9 municipality shall file:  
10 (1) each annexation ordinance against which:  
11 (A) a remonstrance or an appeal has not been filed during the  
12 period permitted under this chapter; or  
13 (B) a remonstrance was filed without a sufficient number of  
14 signatures to meet the requirements of section 11.3(c) of this  
15 chapter, in the case of an annexation for which an annexation  
16 ordinance was adopted after June 30, 2015; or  
17 (2) the certified copy of a final and unappealable judgment  
18 ordering an annexation to take place;  
19 with the county auditor, circuit court clerk, and board of registration (if  
20 a board of registration exists) of each county in which the annexed  
21 territory is located, the office of the secretary of state, and the office of  
22 census data established by IC 2-5-1.1-12.2. The clerk of the  
23 municipality shall record each annexation ordinance adopted under this  
24 chapter in the office of the county recorder of each county in which the  
25 annexed territory is located.  
26 (b) The ordinance or judgment must be filed and recorded no later  
27 than ninety (90) days after:  
28 (1) the expiration of the period permitted for a remonstrance or  
29 appeal;  
30 (2) the delivery of a certified order under section 15 of this  
31 chapter; or  
32 (3) the date the county auditor files the written certification with  
33 the legislative body under section 11.2 of this chapter, in the case  
34 of an annexation described in subsection (a)(1)(B).  
35 (c) Failure to record the annexation ordinance as provided in  
36 subsection (a) does not invalidate the ordinance.  
37 (d) The county auditor shall forward a copy of any annexation  
38 ordinance filed under this section to the following:  
39 (1) The county highway department of each county in which the  
40 lots or lands affected are located.  
41 (2) The county surveyor of each county in which the lots or lands  
42 affected are located.

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- 1 (3) Each plan commission, if any, that lost or gained jurisdiction
- 2 over the annexed territory.
- 3 (4) The sheriff of each county in which the lots or lands affected
- 4 are located.
- 5 (5) The township trustee of each township that lost or gained
- 6 jurisdiction over the annexed territory.
- 7 (6) The office of the secretary of state.
- 8 (7) The office of census data established by IC 2-5-1.1-12.2.
- 9 (8) The department of local government finance, not later than
- 10 August 1, in the manner described by the department.

11 **(9) The state GIS officer (as defined in IC 4-23-7.3-10), not**  
 12 **later than August 1, in the manner prescribed by the state**  
 13 **GIS officer (as defined in IC 4-23-7.3-10).**

14 (e) The county auditor may require the clerk of the municipality to  
 15 furnish an adequate number of copies of the annexation ordinance or  
 16 may charge the clerk a fee for photoreproduction of the ordinance. The  
 17 county auditor shall notify the office of the secretary of state and the  
 18 office of census data established by IC 2-5-1.1-12.2 of the date that the  
 19 annexation ordinance is effective under this chapter.

20 (f) The county auditor or county surveyor shall, upon determining  
 21 that an annexation ordinance has become effective under this chapter,  
 22 indicate the annexation upon the property taxation records maintained  
 23 in the office of the auditor or the office of the county surveyor.

24 SECTION 14~~8~~[9]. IC 36-7-14-39, AS AMENDED BY  
 25 P.L.181-2025, SECTION 20, IS AMENDED TO READ AS  
 26 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 39. (a) As used in  
 27 this section:

28 "Allocation area" means that part of a redevelopment project area  
 29 to which an allocation provision of a declaratory resolution adopted  
 30 under section 15 of this chapter refers for purposes of distribution and  
 31 allocation of property taxes.

32 "Base assessed value" means, subject to subsection (j), the  
 33 following:

34 (1) If an allocation provision is adopted after June 30, 1995, in a  
 35 declaratory resolution or an amendment to a declaratory  
 36 resolution establishing an economic development area:

37 (A) the net assessed value of all the property as finally  
 38 determined for the assessment date immediately preceding the  
 39 effective date of the allocation provision of the declaratory  
 40 resolution, as adjusted under subsection (h); plus

41 (B) to the extent that it is not included in clause (A), the net  
 42 assessed value of property that is assessed as residential

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property under the rules of the department of local government finance, within the allocation area, as finally determined for the current assessment date.

(2) If an allocation provision is adopted after June 30, 1997, in a declaratory resolution or an amendment to a declaratory resolution establishing a redevelopment project area:

(A) the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the declaratory resolution, as adjusted under subsection (h); plus

(B) to the extent that it is not included in clause (A), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, as finally determined for the current assessment date.

(3) If:

(A) an allocation provision adopted before June 30, 1995, in a declaratory resolution or an amendment to a declaratory resolution establishing a redevelopment project area expires after June 30, 1997; and

(B) after June 30, 1997, a new allocation provision is included in an amendment to the declaratory resolution;

the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision adopted after June 30, 1997, as adjusted under subsection (h).

(4) Except as provided in subdivision (5), for all other allocation areas, the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the declaratory resolution, as adjusted under subsection (h).

(5) If an allocation area established in an economic development area before July 1, 1995, is expanded after June 30, 1995, the definition in subdivision (1) applies to the expanded part of the area added after June 30, 1995.

(6) If an allocation area established in a redevelopment project area before July 1, 1997, is expanded after June 30, 1997, the definition in subdivision (2) applies to the expanded part of the area added after June 30, 1997.

Except as provided in section 39.3 of this chapter, "property taxes" means taxes imposed under IC 6-1.1 on real property. However, upon approval by a resolution of the redevelopment commission adopted before June 1, 1987, "property taxes" also includes taxes imposed

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1 under IC 6-1.1 on depreciable personal property. If a redevelopment  
 2 commission adopted before June 1, 1987, a resolution to include within  
 3 the definition of property taxes, taxes imposed under IC 6-1.1 on  
 4 depreciable personal property that has a useful life in excess of eight  
 5 (8) years, the commission may by resolution determine the percentage  
 6 of taxes imposed under IC 6-1.1 on all depreciable personal property  
 7 that will be included within the definition of property taxes. However,  
 8 the percentage included must not exceed twenty-five percent (25%) of  
 9 the taxes imposed under IC 6-1.1 on all depreciable personal property.

10 (b) A declaratory resolution adopted under section 15 of this chapter  
 11 on or before the allocation deadline determined under subsection (i)  
 12 may include a provision with respect to the allocation and distribution  
 13 of property taxes for the purposes and in the manner provided in this  
 14 section. A declaratory resolution previously adopted may include an  
 15 allocation provision by the amendment of that declaratory resolution on  
 16 or before the allocation deadline determined under subsection (i) in  
 17 accordance with the procedures required for its original adoption. A  
 18 declaratory resolution or amendment that establishes an allocation  
 19 provision must include a specific finding of fact, supported by  
 20 evidence, that the adoption of the allocation provision will result in  
 21 new property taxes in the area that would not have been generated but  
 22 for the adoption of the allocation provision. For an allocation area  
 23 established before July 1, 1995, the expiration date of any allocation  
 24 provisions for the allocation area is June 30, 2025, or the last date of  
 25 any obligations that are outstanding on July 1, 2015, whichever is later.  
 26 A declaratory resolution or an amendment that establishes an allocation  
 27 provision after June 30, 1995, must specify an expiration date for the  
 28 allocation provision. For an allocation area established before July 1,  
 29 2008, the expiration date may not be more than thirty (30) years after  
 30 the date on which the allocation provision is established. For an  
 31 allocation area established after June 30, 2008, the expiration date may  
 32 not be more than twenty-five (25) years after the date on which the first  
 33 obligation was incurred to pay principal and interest on bonds or lease  
 34 rentals on leases payable from tax increment revenues. However, with  
 35 respect to bonds or other obligations that were issued before July 1,  
 36 2008, if any of the bonds or other obligations that were scheduled when  
 37 issued to mature before the specified expiration date and that are  
 38 payable only from allocated tax proceeds with respect to the allocation  
 39 area remain outstanding as of the expiration date, the allocation  
 40 provision does not expire until all of the bonds or other obligations are  
 41 no longer outstanding. Notwithstanding any other law, in the case of an  
 42 allocation area that is established after June 30, 2019, and that is

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1 located in a redevelopment project area described in section  
 2 25.1(c)(3)(C) of this chapter, an economic development area described  
 3 in section 25.1(c)(3)(C) of this chapter, or an urban renewal project  
 4 area described in section 25.1(c)(3)(C) of this chapter, the expiration  
 5 date of the allocation provision may not be more than thirty-five (35)  
 6 years after the date on which the allocation provision is established.  
 7 The allocation provision may apply to all or part of the redevelopment  
 8 project area. The allocation provision must require that any property  
 9 taxes subsequently levied by or for the benefit of any public body  
 10 entitled to a distribution of property taxes on taxable property in the  
 11 allocation area be allocated and distributed as follows:

12 (1) Except as otherwise provided in this section, the proceeds of  
 13 the taxes attributable to the lesser of:

14 (A) the assessed value of the property for the assessment date  
 15 with respect to which the allocation and distribution is made;  
 16 or

17 (B) the base assessed value;  
 18 shall be allocated to and, when collected, paid into the funds of  
 19 the respective taxing units.

20 (2) This subdivision applies to a fire protection territory  
 21 established after December 31, 2022. If a unit becomes a  
 22 participating unit of a fire protection territory that is established  
 23 after a declaratory resolution is adopted under section 15 of this  
 24 chapter, the excess of the proceeds of the property taxes  
 25 attributable to an increase in the property tax rate for the  
 26 participating unit of a fire protection territory:

27 (A) except as otherwise provided by this subdivision, shall be  
 28 determined as follows:

29 STEP ONE: Divide the unit's tax rate for fire protection for  
 30 the year before the establishment of the fire protection  
 31 territory by the participating unit's tax rate as part of the fire  
 32 protection territory.

33 STEP TWO: Subtract the STEP ONE amount from one (1).

34 STEP THREE: Multiply the STEP TWO amount by the  
 35 allocated property tax attributable to the participating unit of  
 36 the fire protection territory; and

37 (B) to the extent not otherwise included in subdivisions (1)  
 38 and (3), the amount determined under STEP THREE of clause

39 (A) shall be allocated to and distributed in the form of an  
 40 allocated property tax revenue pass back to the participating  
 41 unit of the fire protection territory for the assessment date with  
 42 respect to which the allocation is made.

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However, if the redevelopment commission determines that it is unable to meet its debt service obligations with regards to the allocation area without all or part of the allocated property tax revenue pass back to the participating unit of a fire protection area under this subdivision, then the allocated property tax revenue pass back under this subdivision shall be reduced by the amount necessary for the redevelopment commission to meet its debt service obligations of the allocation area. The calculation under this subdivision must be made by the redevelopment commission in collaboration with the county auditor and the applicable fire protection territory. Any calculation determined according to clause (A) must be submitted to the department of local government finance in the manner prescribed by the department of local government finance. The department of local government finance shall verify the accuracy of each calculation.

(3) The excess of the proceeds of the property taxes imposed for the assessment date with respect to which the allocation and distribution is made that are attributable to taxes imposed after being approved by the voters in a referendum or local public question conducted after April 30, 2010, not otherwise included in subdivisions (1) and (2) shall be allocated to and, when collected, paid into the funds of the taxing unit for which the referendum or local public question was conducted.

(4) Except as otherwise provided in this section, property tax proceeds in excess of those described in subdivisions (1), (2), and (3) shall be allocated to the redevelopment district and, when collected, paid into an allocation fund for that allocation area that may be used by the redevelopment district only to do one (1) or more of the following:

(A) Pay the principal of and interest on any obligations payable solely from allocated tax proceeds which are incurred by the redevelopment district for the purpose of financing or refinancing the redevelopment of that allocation area.

(B) Establish, augment, or restore the debt service reserve for bonds payable solely or in part from allocated tax proceeds in that allocation area.

(C) Pay the principal of and interest on bonds payable from allocated tax proceeds in that allocation area and from the special tax levied under section 27 of this chapter.

(D) Pay the principal of and interest on bonds issued by the unit to pay for local public improvements that are physically located in or physically connected to that allocation area.

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(E) Pay premiums on the redemption before maturity of bonds payable solely or in part from allocated tax proceeds in that allocation area.

(F) Make payments on leases payable from allocated tax proceeds in that allocation area under section 25.2 of this chapter.

(G) Reimburse the unit for expenditures made by it for local public improvements (which include buildings, parking facilities, and other items described in section 25.1(a) of this chapter) that are physically located in or physically connected to that allocation area.

(H) Reimburse the unit for rentals paid by it for a building or parking facility that is physically located in or physically connected to that allocation area under any lease entered into under IC 36-1-10.

(I) For property taxes first due and payable before January 1, 2009, pay all or a part of a property tax replacement credit to taxpayers in an allocation area as determined by the redevelopment commission. This credit equals the amount determined under the following STEPS for each taxpayer in a taxing district (as defined in IC 6-1.1-1-20) that contains all or part of the allocation area:

STEP ONE: Determine that part of the sum of the amounts under IC 6-1.1-21-2(g)(1)(A), IC 6-1.1-21-2(g)(2), IC 6-1.1-21-2(g)(3), IC 6-1.1-21-2(g)(4), and IC 6-1.1-21-2(g)(5) (before their repeal) that is attributable to the taxing district.

STEP TWO: Divide:

(i) that part of each county's eligible property tax replacement amount (as defined in IC 6-1.1-21-2 (before its repeal)) for that year as determined under IC 6-1.1-21-4 (before its repeal) that is attributable to the taxing district; by

(ii) the STEP ONE sum.

STEP THREE: Multiply:

(i) the STEP TWO quotient; times  
(ii) the total amount of the taxpayer's taxes (as defined in IC 6-1.1-21-2 (before its repeal)) levied in the taxing district that have been allocated during that year to an allocation fund under this section.

If not all the taxpayers in an allocation area receive the credit in full, each taxpayer in the allocation area is entitled to

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receive the same proportion of the credit. A taxpayer may not receive a credit under this section and a credit under section 39.5 of this chapter (before its repeal) in the same year.

(J) Pay expenses incurred by the redevelopment commission for local public improvements that are in the allocation area or serving the allocation area. Public improvements include buildings, parking facilities, and other items described in section 25.1(a) of this chapter.

(K) Reimburse public and private entities for expenses incurred in training employees of industrial facilities that are located:

- (i) in the allocation area; and
- (ii) on a parcel of real property that has been classified as industrial property under the rules of the department of local government finance.

However, the total amount of money spent for this purpose in any year may not exceed the total amount of money in the allocation fund that is attributable to property taxes paid by the industrial facilities described in this clause. The reimbursements under this clause must be made within three (3) years after the date on which the investments that are the basis for the increment financing are made.

(L) Pay the costs of carrying out an eligible efficiency project (as defined in IC 36-9-41-1.5) within the unit that established the redevelopment commission. However, property tax proceeds may be used under this clause to pay the costs of carrying out an eligible efficiency project only if those property tax proceeds exceed the amount necessary to do the following:

- (i) Make, when due, any payments required under clauses (A) through (K), including any payments of principal and interest on bonds and other obligations payable under this subdivision, any payments of premiums under this subdivision on the redemption before maturity of bonds, and any payments on leases payable under this subdivision.
- (ii) Make any reimbursements required under this subdivision.
- (iii) Pay any expenses required under this subdivision.
- (iv) Establish, augment, or restore any debt service reserve under this subdivision.

(M) Expend money and provide financial assistance as authorized in section 12.2(a)(27) of this chapter.

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(N) Expend revenues that are allocated for police and fire services on both capital expenditures and operating expenses as authorized in section 12.2(a)(28) of this chapter.

The allocation fund may not be used for operating expenses of the commission.

(5) Except as provided in subsection (g), before June 15 of each year, the commission shall do the following:

(A) Determine the amount, if any, by which the assessed value of the taxable property in the allocation area for the most recent assessment date minus the base assessed value, when multiplied by the estimated tax rate of the allocation area, will exceed the amount of assessed value needed to produce the property taxes necessary to make, when due, principal and interest payments on bonds described in subdivision (4), plus the amount necessary for other purposes described in subdivision (4).

(B) Provide a written notice to the county auditor, the fiscal body of the county or municipality that established the department of redevelopment, and the officers who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or partly located within the allocation area. The county auditor, upon receiving the notice, shall forward this notice (in an electronic format) to the department of local government finance not later than June 15 of each year. The notice must:

(i) state the amount, if any, of excess assessed value that the commission has determined may be allocated to the respective taxing units in the manner prescribed in subdivision (1); or

(ii) state that the commission has determined that there is no excess assessed value that may be allocated to the respective taxing units in the manner prescribed in subdivision (1).

The county auditor shall allocate to the respective taxing units the amount, if any, of excess assessed value determined by the commission. The commission may not authorize an allocation of assessed value to the respective taxing units under this subdivision if to do so would endanger the interests of the holders of bonds described in subdivision (4) or lessors under section 25.3 of this chapter. **If a commission fails to provide the notice under this clause, the county auditor shall allocate five percent (5%) of the assessed value in the allocation area that is used to calculate the allocation and**

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**distribution of allocated tax proceeds under this section to the respective taxing units. However, if the commission notifies the county auditor and the department of local government finance, no later than July 1, that it is unable to meet its debt service obligations with regard to the allocation area without all or part of the allocated tax proceeds attributed to the assessed value that has been allocated to the respective taxing units, then the county auditor may not allocate five percent (5%) of the assessed value in the allocation area that is used to calculate the allocation and distribution of allocated tax proceeds under this section to the respective taxing units.**

(C) If:

- (i) the amount of excess assessed value determined by the commission is expected to generate more than two hundred percent (200%) of the amount of allocated tax proceeds necessary to make, when due, principal and interest payments on bonds described in subdivision (4); plus
- (ii) the amount necessary for other purposes described in subdivision (4);

the commission shall submit to the legislative body of the unit its determination of the excess assessed value that the commission proposes to allocate to the respective taxing units in the manner prescribed in subdivision (1). The legislative body of the unit may approve the commission's determination or modify the amount of the excess assessed value that will be allocated to the respective taxing units in the manner prescribed in subdivision (1).

(6) Notwithstanding subdivision (5), in the case of an allocation area that is established after June 30, 2019, and that is located in a redevelopment project area described in section 25.1(c)(3)(C) of this chapter, an economic development area described in section 25.1(c)(3)(C) of this chapter, or an urban renewal project area described in section 25.1(c)(3)(C) of this chapter, for each year the allocation provision is in effect, if the amount of excess assessed value determined by the commission under subdivision (5)(A) is expected to generate more than two hundred percent (200%) of:

- (A) the amount of allocated tax proceeds necessary to make, when due, principal and interest payments on bonds described in subdivision (4) for the project; plus
- (B) the amount necessary for other purposes described in

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1 subdivision (4) for the project;  
 2 the amount of the excess assessed value that generates more than  
 3 two hundred percent (200%) of the amounts described in clauses  
 4 (A) and (B) shall be allocated to the respective taxing units in the  
 5 manner prescribed by subdivision (1).  
 6 (c) For the purpose of allocating taxes levied by or for any taxing  
 7 unit or units, the assessed value of taxable property in a territory in the  
 8 allocation area that is annexed by any taxing unit after the effective  
 9 date of the allocation provision of the declaratory resolution is the  
 10 lesser of:  
 11 (1) the assessed value of the property for the assessment date with  
 12 respect to which the allocation and distribution is made; or  
 13 (2) the base assessed value.  
 14 (d) Property tax proceeds allocable to the redevelopment district  
 15 under subsection (b)(4) may, subject to subsection (b)(5), be  
 16 irrevocably pledged by the redevelopment district for payment as set  
 17 forth in subsection (b)(4).  
 18 (e) Notwithstanding any other law, each assessor shall, upon  
 19 petition of the redevelopment commission, reassess the taxable  
 20 property situated upon or in, or added to, the allocation area, effective  
 21 on the next assessment date after the petition.  
 22 (f) Notwithstanding any other law, the assessed value of all taxable  
 23 property in the allocation area, for purposes of tax limitation, property  
 24 tax replacement, and formulation of the budget, tax rate, and tax levy  
 25 for each political subdivision in which the property is located is the  
 26 lesser of:  
 27 (1) the assessed value of the property as valued without regard to  
 28 this section; or  
 29 (2) the base assessed value.  
 30 (g) If any part of the allocation area is located in an enterprise zone  
 31 created under IC 5-28-15, the unit that designated the allocation area  
 32 shall create funds as specified in this subsection. A unit that has  
 33 obligations, bonds, or leases payable from allocated tax proceeds under  
 34 subsection (b)(4) shall establish an allocation fund for the purposes  
 35 specified in subsection (b)(4) and a special zone fund. Such a unit  
 36 shall, until the end of the enterprise zone phase out period, deposit each  
 37 year in the special zone fund any amount in the allocation fund derived  
 38 from property tax proceeds in excess of those described in subsection  
 39 (b)(1), (b)(2), and (b)(3) from property located in the enterprise zone  
 40 that exceeds the amount sufficient for the purposes specified in  
 41 subsection (b)(4) for the year. The amount sufficient for purposes  
 42 specified in subsection (b)(4) for the year shall be determined based on

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1 the pro rata portion of such current property tax proceeds from the part  
 2 of the enterprise zone that is within the allocation area as compared to  
 3 all such current property tax proceeds derived from the allocation area.  
 4 A unit that has no obligations, bonds, or leases payable from allocated  
 5 tax proceeds under subsection (b)(4) shall establish a special zone fund  
 6 and deposit all the property tax proceeds in excess of those described  
 7 in subsection (b)(1), (b)(2), and (b)(3) in the fund derived from  
 8 property tax proceeds in excess of those described in subsection (b)(1),  
 9 (b)(2), and (b)(3) from property located in the enterprise zone. The unit  
 10 that creates the special zone fund shall use the fund (based on the  
 11 recommendations of the urban enterprise association) for programs in  
 12 job training, job enrichment, and basic skill development that are  
 13 designed to benefit residents and employers in the enterprise zone or  
 14 other purposes specified in subsection (b)(4), except that where  
 15 reference is made in subsection (b)(4) to allocation area it shall refer  
 16 for purposes of payments from the special zone fund only to that part  
 17 of the allocation area that is also located in the enterprise zone. Those  
 18 programs shall reserve at least one-half (1/2) of their enrollment in any  
 19 session for residents of the enterprise zone.

20 (h) The state board of accounts and department of local government  
 21 finance shall make the rules and prescribe the forms and procedures  
 22 that they consider expedient for the implementation of this chapter.  
 23 After each reassessment in an area under a reassessment plan prepared  
 24 under IC 6-1.1-4-4.2, the ~~department of local government finance~~  
 25 **county auditor shall, on forms prescribed by the department of**  
 26 **local government finance**, adjust the base assessed value one (1) time  
 27 to neutralize any effect of the reassessment of the real property in the  
 28 area on the property tax proceeds allocated to the redevelopment  
 29 district under this section. After each annual adjustment under  
 30 IC 6-1.1-4-4.5, the ~~department of local government finance~~  
 31 **county auditor shall, on forms prescribed by the department of local**  
 32 **government finance**, adjust the base assessed value one (1) time to  
 33 neutralize any effect of the annual adjustment on the property tax  
 34 proceeds allocated to the redevelopment district under this section.  
 35 However, the adjustments under this subsection:

- 36 (1) may not include the effect of phasing in assessed value due to  
 37 property tax abatements under IC 6-1.1-12.1;  
 38 (2) may not produce less property tax proceeds allocable to the  
 39 redevelopment district under subsection (b)(4) than would  
 40 otherwise have been received if the reassessment under the  
 41 reassessment plan or the annual adjustment had not occurred; and  
 42 (3) may decrease base assessed value only to the extent that

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1           assessed values in the allocation area have been decreased due to  
2           annual adjustments or the reassessment under the reassessment  
3           plan.  
4           Assessed value increases attributable to the application of an abatement  
5           schedule under IC 6-1.1-12.1 may not be included in the base assessed  
6           value of an allocation area. ~~The department of local government~~  
7           ~~finance may prescribe procedures for county and township officials to~~  
8           ~~follow to assist the department in making the adjustments.~~ **The county**  
9           **auditor shall, in the manner prescribed by the department of local**  
10           **government finance, submit the forms required by this subsection**  
11           **to the department of local government finance no later than July**  
12           **15 of each year.**  
13           (i) The allocation deadline referred to in subsection (b) is  
14           determined in the following manner:  
15               (1) The initial allocation deadline is December 31, 2011.  
16               (2) Subject to subdivision (3), the initial allocation deadline and  
17               subsequent allocation deadlines are automatically extended in  
18               increments of five (5) years, so that allocation deadlines  
19               subsequent to the initial allocation deadline fall on December 31,  
20               2016, and December 31 of each fifth year thereafter.  
21               (3) At least one (1) year before the date of an allocation deadline  
22               determined under subdivision (2), the general assembly may enact  
23               a law that:  
24                   (A) terminates the automatic extension of allocation deadlines  
25                   under subdivision (2); and  
26                   (B) specifically designates a particular date as the final  
27                   allocation deadline.  
28           (j) If a redevelopment commission adopts a declaratory resolution  
29           or an amendment to a declaratory resolution that contains an allocation  
30           provision and the redevelopment commission makes either of the  
31           filings required under section 17(e) of this chapter after the first  
32           anniversary of the effective date of the allocation provision, the auditor  
33           of the county in which the unit is located shall compute the base  
34           assessed value for the allocation area using the assessment date  
35           immediately preceding the later of:  
36               (1) the date on which the documents are filed with the county  
37               auditor; or  
38               (2) the date on which the documents are filed with the department  
39               of local government finance.  
40           (k) For an allocation area established after June 30, 2025,  
41           "residential property" refers to the assessed value of property that is  
42           allocated to the one percent (1%) homestead land and improvement

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1 categories in the county tax and billing software system.  
 2 SECTION 1~~49~~[50]. IC 36-7-14-48, AS AMENDED BY  
 3 P.L.236-2023, SECTION 180, IS AMENDED TO READ AS  
 4 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 48. (a)  
 5 Notwithstanding section 39(a) of this chapter, with respect to the  
 6 allocation and distribution of property taxes for the accomplishment of  
 7 a program adopted under section 45 of this chapter, "base assessed  
 8 value" means, subject to section 39(j) of this chapter, the net assessed  
 9 value of all of the property, other than personal property, as finally  
 10 determined for the assessment date immediately preceding the effective  
 11 date of the allocation provision, as adjusted under section 39(h) of this  
 12 chapter.

13 (b) The allocation fund established under section 39(b) of this  
 14 chapter for the allocation area for a program adopted under section 45  
 15 of this chapter may be used only for purposes related to the  
 16 accomplishment of the program, including the following:

- 17 (1) The construction, rehabilitation, or repair of residential units  
 18 within the allocation area.
- 19 (2) The construction, reconstruction, or repair of any  
 20 infrastructure (including streets, sidewalks, and sewers) within or  
 21 serving the allocation area.
- 22 (3) The acquisition of real property and interests in real property  
 23 within the allocation area.
- 24 (4) The demolition of real property within the allocation area.
- 25 (5) The provision of financial assistance to enable individuals and  
 26 families to purchase or lease residential units within the allocation  
 27 area. However, financial assistance may be provided only to those  
 28 individuals and families whose income is at or below the county's  
 29 median income for individuals and families, respectively.
- 30 (6) The provision of financial assistance to neighborhood  
 31 development corporations to permit them to provide financial  
 32 assistance for the purposes described in subdivision (5).
- 33 (7) For property taxes first due and payable before January 1,  
 34 2009, providing each taxpayer in the allocation area a credit for  
 35 property tax replacement as determined under subsections (c) and  
 36 (d). However, the commission may provide this credit only if the  
 37 municipal legislative body (in the case of a redevelopment  
 38 commission established by a municipality) or the county  
 39 executive (in the case of a redevelopment commission established  
 40 by a county) establishes the credit by ordinance adopted in the  
 41 year before the year in which the credit is provided.
- 42 (c) The maximum credit that may be provided under subsection

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1 (b)(7) to a taxpayer in a taxing district that contains all or part of an  
 2 allocation area established for a program adopted under section 45 of  
 3 this chapter shall be determined as follows:  
 4 STEP ONE: Determine that part of the sum of the amounts  
 5 described in IC 6-1.1-21-2(g)(1)(A) and IC 6-1.1-21-2(g)(2)  
 6 through IC 6-1.1-21-2(g)(5) (before their repeal) that is  
 7 attributable to the taxing district.  
 8 STEP TWO: Divide:  
 9 (A) that part of each county's eligible property tax replacement  
 10 amount (as defined in IC 6-1.1-21-2) (before its repeal) for  
 11 that year as determined under IC 6-1.1-21-4(a)(1) (before its  
 12 repeal) that is attributable to the taxing district; by  
 13 (B) the amount determined under STEP ONE.  
 14 STEP THREE: Multiply:  
 15 (A) the STEP TWO quotient; by  
 16 (B) the taxpayer's taxes (as defined in IC 6-1.1-21-2) (before  
 17 its repeal) levied in the taxing district allocated to the  
 18 allocation fund, including the amount that would have been  
 19 allocated but for the credit.  
 20 (d) The commission may determine to grant to taxpayers in an  
 21 allocation area from its allocation fund a credit under this section, as  
 22 calculated under subsection (c). Except as provided in subsection (g),  
 23 one-half (1/2) of the credit shall be applied to each installment of taxes  
 24 (as defined in IC 6-1.1-21-2) (before its repeal) that under  
 25 IC 6-1.1-22-9 are due and payable in a year. The commission must  
 26 provide for the credit annually by a resolution and must find in the  
 27 resolution the following:  
 28 (1) That the money to be collected and deposited in the allocation  
 29 fund, based upon historical collection rates, after granting the  
 30 credit will equal the amounts payable for contractual obligations  
 31 from the fund, plus ten percent (10%) of those amounts.  
 32 (2) If bonds payable from the fund are outstanding, that there is  
 33 a debt service reserve for the bonds that at least equals the amount  
 34 of the credit to be granted.  
 35 (3) If bonds of a lessor under section 25.2 of this chapter or under  
 36 IC 36-1-10 are outstanding and if lease rentals are payable from  
 37 the fund, that there is a debt service reserve for those bonds that  
 38 at least equals the amount of the credit to be granted.  
 39 If the tax increment is insufficient to grant the credit in full, the  
 40 commission may grant the credit in part, prorated among all taxpayers.  
 41 (e) Notwithstanding section 39(b) of this chapter, the allocation  
 42 fund established under section 39(b) of this chapter for the allocation

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1 area for a program adopted under section 45 of this chapter may only  
2 be used to do one (1) or more of the following:

3 (1) Accomplish one (1) or more of the actions set forth in section  
4 39(b)(4)(A) through 39(b)(4)(H) and 39(b)(4)(J) of this chapter  
5 for property that is residential in nature.

6 (2) Reimburse the county or municipality for expenditures made  
7 by the county or municipality in order to accomplish the housing  
8 program in that allocation area.

9 The allocation fund may not be used for operating expenses of the  
10 commission.

11 (f) Notwithstanding section 39(b) of this chapter, the commission  
12 shall, relative to the allocation fund established under section 39(b) of  
13 this chapter for an allocation area for a program adopted under section  
14 45 of this chapter, do the following before June 15 of each year:

15 (1) Determine the amount, if any, by which the assessed value of  
16 the taxable property in the allocation area for the most recent  
17 assessment date minus the base assessed value, when multiplied  
18 by the estimated tax rate of the allocation area, will exceed the  
19 amount of assessed value needed to produce the property taxes  
20 necessary to:

21 (A) make the distribution required under section 39(b)(2) and  
22 39(b)(3) of this chapter;

23 (B) make, when due, principal and interest payments on bonds  
24 described in section 39(b)(4) of this chapter;

25 (C) pay the amount necessary for other purposes described in  
26 section 39(b)(4) of this chapter; and

27 (D) reimburse the county or municipality for anticipated  
28 expenditures described in subsection (e)(2).

29 (2) Provide a written notice to the county auditor, the fiscal body  
30 of the county or municipality that established the department of  
31 redevelopment, and the officers who are authorized to fix budgets,  
32 tax rates, and tax levies under IC 6-1.1-17-5 for each of the other  
33 taxing units that is wholly or partly located within the allocation  
34 area. The county auditor, upon receiving the notice, shall forward  
35 this notice (in an electronic format) to the department of local  
36 government finance not later than June 15 of each year. The  
37 notice must:

38 (A) state the amount, if any, of excess property taxes that the  
39 commission has determined may be paid to the respective  
40 taxing units in the manner prescribed in section 39(b)(1) of  
41 this chapter; or

42 (B) state that the commission has determined that there is no

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1 excess assessed value that may be allocated to the respective  
 2 taxing units in the manner prescribed in subdivision (1).  
 3 The county auditor shall allocate to the respective taxing units the  
 4 amount, if any, of excess assessed value determined by the  
 5 commission. **If a commission fails to provide the notice under  
 6 this subdivision, the county auditor shall allocate five percent  
 7 (5%) of the assessed value in the allocation area that is used  
 8 to calculate the allocation and distribution of allocated tax  
 9 proceeds under this section to the respective taxing units.  
 10 However, if the commission notifies the county auditor and  
 11 the department of local government finance, no later than  
 12 July 1, that it is unable to meet its debt service obligations  
 13 with regard to the allocation area without all or part of the  
 14 allocated tax proceeds attributed to the assessed value that  
 15 has been allocated to the respective taxing units, then the  
 16 county auditor may not allocate five percent (5%) of the  
 17 assessed value in the allocation area that is used to calculate  
 18 the allocation and distribution of allocated tax proceeds under  
 19 this section to the respective taxing units.**

20 (3) If:  
 21 (A) the amount of excess assessed value determined by the  
 22 commission is expected to generate more than two hundred  
 23 percent (200%) of the amount of allocated tax proceeds  
 24 necessary to make, when due, principal and interest payments  
 25 on bonds described in subdivision (1); plus  
 26 (B) the amount necessary for other purposes described in  
 27 subdivision (1);  
 28 the commission shall submit to the legislative body of the unit its  
 29 determination of the excess assessed value that the commission  
 30 proposes to allocate to the respective taxing units in the manner  
 31 prescribed in subdivision (2). The legislative body of the unit may  
 32 approve the commission's determination or modify the amount of  
 33 the excess assessed value that will be allocated to the respective  
 34 taxing units in the manner prescribed in subdivision (2).

35 (g) This subsection applies to an allocation area only to the extent  
 36 that the net assessed value of property that is assessed as residential  
 37 property under the rules of the department of local government finance  
 38 is not included in the base assessed value. If property tax installments  
 39 with respect to a homestead (as defined in IC 6-1.1-12-37) are due in  
 40 installments established by the department of local government finance  
 41 under IC 6-1.1-22-9.5, each taxpayer subject to those installments in an  
 42 allocation area is entitled to an additional credit under subsection (d)

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1 for the taxes (as defined in IC 6-1.1-21-2) (before its repeal) due in  
 2 installments. The credit shall be applied in the same proportion to each  
 3 installment of taxes (as defined in IC 6-1.1-21-2) (before its repeal).  
 4 SECTION 15~~0~~<sup>1</sup>. IC 36-7-14-52, AS AMENDED BY  
 5 P.L.236-2023, SECTION 181, IS AMENDED TO READ AS  
 6 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 52. (a)  
 7 Notwithstanding section 39(a) of this chapter, with respect to the  
 8 allocation and distribution of property taxes for the accomplishment of  
 9 the purposes of an age-restricted housing program adopted under  
 10 section 49 of this chapter, "base assessed value" means, subject to  
 11 section 39(j) of this chapter, the net assessed value of all of the  
 12 property, other than personal property, as finally determined for the  
 13 assessment date immediately preceding the effective date of the  
 14 allocation provision, as adjusted under section 39(h) of this chapter.  
 15 (b) The allocation fund established under section 39(b) of this  
 16 chapter for the allocation area for an age-restricted housing program  
 17 adopted under section 49 of this chapter may be used only for purposes  
 18 related to the accomplishment of the purposes of the program,  
 19 including, but not limited to, the following:  
 20 (1) The construction of any infrastructure (including streets,  
 21 sidewalks, and sewers) or local public improvements in, serving,  
 22 or benefiting the allocation area.  
 23 (2) The acquisition of real property and interests in real property  
 24 within the allocation area.  
 25 (3) The preparation of real property in anticipation of  
 26 development of the real property within the allocation area.  
 27 (4) To do any of the following:  
 28 (A) Pay the principal of and interest on bonds or any other  
 29 obligations payable from allocated tax proceeds in the  
 30 allocation area that are incurred by the redevelopment district  
 31 for the purpose of financing or refinancing the age-restricted  
 32 housing program established under section 49 of this chapter  
 33 for the allocation area.  
 34 (B) Establish, augment, or restore the debt service reserve for  
 35 bonds payable solely or in part from allocated tax proceeds in  
 36 the allocation area.  
 37 (C) Pay the principal of and interest on bonds payable from  
 38 allocated tax proceeds in the allocation area and from the  
 39 special tax levied under section 27 of this chapter.  
 40 (D) Pay the principal of and interest on bonds issued by the  
 41 unit to pay for local public improvements that are physically  
 42 located in or physically connected to the allocation area.

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- 1 (E) Pay premiums on the redemption before maturity of bonds
- 2 payable solely or in part from allocated tax proceeds in the
- 3 allocation area.
- 4 (F) Make payments on leases payable from allocated tax
- 5 proceeds in the allocation area under section 25.2 of this
- 6 chapter.
- 7 (G) Reimburse the unit for expenditures made by the unit for
- 8 local public improvements (which include buildings, parking
- 9 facilities, and other items described in section 25.1(a) of this
- 10 chapter) that are physically located in or physically connected
- 11 to the allocation area.
- 12 (c) Notwithstanding section 39(b) of this chapter, the commission
- 13 shall, relative to the allocation fund established under section 39(b) of
- 14 this chapter for an allocation area for an age-restricted housing program
- 15 adopted under section 49 of this chapter, do the following before June
- 16 15 of each year:
- 17 (1) Determine the amount, if any, by which the assessed value of
- 18 the taxable property in the allocation area for the most recent
- 19 assessment date minus the base assessed value, when multiplied
- 20 by the estimated tax rate of the allocation area, will exceed the
- 21 amount of assessed value needed to produce the property taxes
- 22 necessary to:
- 23 (A) make the distribution required under section 39(b)(2) and
- 24 39(b)(3) of this chapter;
- 25 (B) make, when due, principal and interest payments on bonds
- 26 described in section 39(b)(4) of this chapter;
- 27 (C) pay the amount necessary for other purposes described in
- 28 section 39(b)(4) of this chapter; and
- 29 (D) reimburse the county or municipality for anticipated
- 30 expenditures described in subsection (b)(2).
- 31 (2) Provide a written notice to the county auditor, the fiscal body
- 32 of the county or municipality that established the department of
- 33 redevelopment, and the officers who are authorized to fix budgets,
- 34 tax rates, and tax levies under IC 6-1.1-17-5 for each of the other
- 35 taxing units that is wholly or partly located within the allocation
- 36 area. The county auditor, upon receiving the notice, shall forward
- 37 this notice (in an electronic format) to the department of local
- 38 government finance not later than June 15 of each year. The
- 39 notice must:
- 40 (A) state the amount, if any, of excess property taxes that the
- 41 commission has determined may be paid to the respective
- 42 taxing units in the manner prescribed in section 39(b)(1) of

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this chapter; or  
(B) state that the commission has determined that there is no excess assessed value that may be allocated to the respective taxing units in the manner prescribed in subdivision (1).

The county auditor shall allocate to the respective taxing units the amount, if any, of excess assessed value determined by the commission. **If a commission fails to provide the notice under subdivision (2), the county auditor shall allocate five percent (5%) of the assessed value in the allocation area that is used to calculate the allocation and distribution of allocated tax proceeds under this section to the respective taxing units. However, if the commission notifies the county auditor and the department of local government finance, no later than July 1, that it is unable to meet its debt service obligations with regard to the allocation area without all or part of the allocated tax proceeds attributed to the assessed value that has been allocated to the respective taxing units, then the county auditor may not allocate five percent (5%) of the assessed value in the allocation area that is used to calculate the allocation and distribution of allocated tax proceeds under this section to the respective taxing units.**

SECTION 15 ~~↔~~ [2]. IC 36-7-14.2-1, AS ADDED BY P.L.80-2014, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. As used in this chapter, "property taxes" means:

- (1) property taxes, as described in:
  - (A) ~~IC 6-1.1-39-5(g)~~; **IC 6-1.1-39-5(h)**;
  - (B) IC 36-7-14-39(a);
  - (C) IC 36-7-14-39.2;
  - (D) IC 36-7-14-39.3(c);
  - (E) IC 36-7-14.5-12.5;
  - (F) IC 36-7-15.1-26(a);
  - (G) IC 36-7-15.1-26.2(c);
  - (H) IC 36-7-15.1-53(a);
  - (I) IC 36-7-15.1-55(c);
  - (J) IC 36-7-30-25(a)(3);
  - (K) IC 36-7-30-26(c);
  - (L) IC 36-7-30.5-30; or
  - (M) IC 36-7-30.5-31; and

(2) for allocation areas created under IC 8-22-3.5, the taxes assessed on taxable tangible property in the allocation area.

SECTION 15 ~~↔~~ [3]. IC 36-7-15.1-26, AS AMENDED BY P.L.174-2022, SECTION 72, IS AMENDED TO READ AS

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1       FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 26. (a) As used in  
2       this section:  
3       "Allocation area" means that part of a redevelopment project area  
4       to which an allocation provision of a resolution adopted under section  
5       8 of this chapter refers for purposes of distribution and allocation of  
6       property taxes.  
7       "Base assessed value" means, subject to subsection (j), the  
8       following:  
9       (1) If an allocation provision is adopted after June 30, 1995, in a  
10      declaratory resolution or an amendment to a declaratory  
11      resolution establishing an economic development area:  
12      (A) the net assessed value of all the property as finally  
13      determined for the assessment date immediately preceding the  
14      effective date of the allocation provision of the declaratory  
15      resolution, as adjusted under subsection (h); plus  
16      (B) to the extent that it is not included in clause (A), the net  
17      assessed value of property that is assessed as residential  
18      property under the rules of the department of local government  
19      finance, within the allocation area, as finally determined for  
20      the current assessment date.  
21      (2) If an allocation provision is adopted after June 30, 1997, in a  
22      declaratory resolution or an amendment to a declaratory  
23      resolution establishing a redevelopment project area:  
24      (A) the net assessed value of all the property as finally  
25      determined for the assessment date immediately preceding the  
26      effective date of the allocation provision of the declaratory  
27      resolution, as adjusted under subsection (h); plus  
28      (B) to the extent that it is not included in clause (A), the net  
29      assessed value of property that is assessed as residential  
30      property under the rules of the department of local government  
31      finance, within the allocation area, as finally determined for  
32      the current assessment date.  
33      (3) If:  
34      (A) an allocation provision adopted before June 30, 1995, in  
35      a declaratory resolution or an amendment to a declaratory  
36      resolution establishing a redevelopment project area expires  
37      after June 30, 1997; and  
38      (B) after June 30, 1997, a new allocation provision is included  
39      in an amendment to the declaratory resolution;  
40      the net assessed value of all the property as finally determined for  
41      the assessment date immediately preceding the effective date of  
42      the allocation provision adopted after June 30, 1997, as adjusted

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under subsection (h).  
(4) Except as provided in subdivision (5), for all other allocation areas, the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the declaratory resolution, as adjusted under subsection (h).  
(5) If an allocation area established in an economic development area before July 1, 1995, is expanded after June 30, 1995, the definition in subdivision (1) applies to the expanded part of the area added after June 30, 1995.  
(6) If an allocation area established in a redevelopment project area before July 1, 1997, is expanded after June 30, 1997, the definition in subdivision (2) applies to the expanded part of the area added after June 30, 1997.

Except as provided in section 26.2 of this chapter, "property taxes" means taxes imposed under IC 6-1.1 on real property. However, upon approval by a resolution of the redevelopment commission adopted before June 1, 1987, "property taxes" also includes taxes imposed under IC 6-1.1 on depreciable personal property. If a redevelopment commission adopted before June 1, 1987, a resolution to include within the definition of property taxes, taxes imposed under IC 6-1.1 on depreciable personal property that has a useful life in excess of eight (8) years, the commission may by resolution determine the percentage of taxes imposed under IC 6-1.1 on all depreciable personal property that will be included within the definition of property taxes. However, the percentage included must not exceed twenty-five percent (25%) of the taxes imposed under IC 6-1.1 on all depreciable personal property.

(b) A resolution adopted under section 8 of this chapter on or before the allocation deadline determined under subsection (i) may include a provision with respect to the allocation and distribution of property taxes for the purposes and in the manner provided in this section. A resolution previously adopted may include an allocation provision by the amendment of that resolution on or before the allocation deadline determined under subsection (i) in accordance with the procedures required for its original adoption. A declaratory resolution or amendment that establishes an allocation provision must include a specific finding of fact, supported by evidence, that the adoption of the allocation provision will result in new property taxes in the area that would not have been generated but for the adoption of the allocation provision. For an allocation area established before July 1, 1995, the expiration date of any allocation provisions for the allocation area is June 30, 2025, or the last date of any obligations that are outstanding

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1 on July 1, 2015, whichever is later. However, for an allocation area  
 2 identified as the Consolidated Allocation Area in the report submitted  
 3 in 2013 to the fiscal body under section 36.3 of this chapter, the  
 4 expiration date of any allocation provisions for the allocation area is  
 5 January 1, 2051. A declaratory resolution or an amendment that  
 6 establishes an allocation provision after June 30, 1995, must specify an  
 7 expiration date for the allocation provision. For an allocation area  
 8 established before July 1, 2008, the expiration date may not be more  
 9 than thirty (30) years after the date on which the allocation provision  
 10 is established. For an allocation area established after June 30, 2008,  
 11 the expiration date may not be more than twenty-five (25) years after  
 12 the date on which the first obligation was incurred to pay principal and  
 13 interest on bonds or lease rentals on leases payable from tax increment  
 14 revenues. However, with respect to bonds or other obligations that were  
 15 issued before July 1, 2008, if any of the bonds or other obligations that  
 16 were scheduled when issued to mature before the specified expiration  
 17 date and that are payable only from allocated tax proceeds with respect  
 18 to the allocation area remain outstanding as of the expiration date, the  
 19 allocation provision does not expire until all of the bonds or other  
 20 obligations are no longer outstanding. The allocation provision may  
 21 apply to all or part of the redevelopment project area. The allocation  
 22 provision must require that any property taxes subsequently levied by  
 23 or for the benefit of any public body entitled to a distribution of  
 24 property taxes on taxable property in the allocation area be allocated  
 25 and distributed as follows:

- 26 (1) Except as otherwise provided in this section, the proceeds of  
 27 the taxes attributable to the lesser of:  
 28 (A) the assessed value of the property for the assessment date  
 29 with respect to which the allocation and distribution is made;  
 30 or  
 31 (B) the base assessed value;  
 32 shall be allocated to and, when collected, paid into the funds of  
 33 the respective taxing units.  
 34 (2) The excess of the proceeds of the property taxes imposed for  
 35 the assessment date with respect to which the allocation and  
 36 distribution is made that are attributable to taxes imposed after  
 37 being approved by the voters in a referendum or local public  
 38 question conducted after April 30, 2010, not otherwise included  
 39 in subdivision (1) shall be allocated to and, when collected, paid  
 40 into the funds of the taxing unit for which the referendum or local  
 41 public question was conducted.  
 42 (3) Except as otherwise provided in this section, property tax

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proceeds in excess of those described in subdivisions (1) and (2) shall be allocated to the redevelopment district and, when collected, paid into a special fund for that allocation area that may be used by the redevelopment district only to do one (1) or more of the following:

(A) Pay the principal of and interest on any obligations payable solely from allocated tax proceeds that are incurred by the redevelopment district for the purpose of financing or refinancing the redevelopment of that allocation area.

(B) Establish, augment, or restore the debt service reserve for bonds payable solely or in part from allocated tax proceeds in that allocation area.

(C) Pay the principal of and interest on bonds payable from allocated tax proceeds in that allocation area and from the special tax levied under section 19 of this chapter.

(D) Pay the principal of and interest on bonds issued by the consolidated city to pay for local public improvements that are physically located in or physically connected to that allocation area.

(E) Pay premiums on the redemption before maturity of bonds payable solely or in part from allocated tax proceeds in that allocation area.

(F) Make payments on leases payable from allocated tax proceeds in that allocation area under section 17.1 of this chapter.

(G) Reimburse the consolidated city for expenditures for local public improvements (which include buildings, parking facilities, and other items set forth in section 17 of this chapter) that are physically located in or physically connected to that allocation area.

(H) Reimburse the unit for rentals paid by it for a building or parking facility that is physically located in or physically connected to that allocation area under any lease entered into under IC 36-1-10.

(I) Reimburse public and private entities for expenses incurred in training employees of industrial facilities that are located:

- (i) in the allocation area; and
- (ii) on a parcel of real property that has been classified as industrial property under the rules of the department of local government finance.

However, the total amount of money spent for this purpose in any year may not exceed the total amount of money in the

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allocation fund that is attributable to property taxes paid by the industrial facilities described in this clause. The reimbursements under this clause must be made within three (3) years after the date on which the investments that are the basis for the increment financing are made.

(J) Pay the costs of carrying out an eligible efficiency project (as defined in IC 36-9-41-1.5) within the unit that established the redevelopment commission. However, property tax proceeds may be used under this clause to pay the costs of carrying out an eligible efficiency project only if those property tax proceeds exceed the amount necessary to do the following:

- (i) Make, when due, any payments required under clauses (A) through (I), including any payments of principal and interest on bonds and other obligations payable under this subdivision, any payments of premiums under this subdivision on the redemption before maturity of bonds, and any payments on leases payable under this subdivision.
- (ii) Make any reimbursements required under this subdivision.
- (iii) Pay any expenses required under this subdivision.
- (iv) Establish, augment, or restore any debt service reserve under this subdivision.

(K) Expend money and provide financial assistance as authorized in section 7(a)(21) of this chapter.

The special fund may not be used for operating expenses of the commission.

(4) Before June 15 of each year, the commission shall do the following:

- (A) Determine the amount, if any, by which the assessed value of the taxable property in the allocation area for the most recent assessment date minus the base assessed value, when multiplied by the estimated tax rate of the allocation area will exceed the amount of assessed value needed to provide the property taxes necessary to make, when due, principal and interest payments on bonds described in subdivision (3) plus the amount necessary for other purposes described in subdivision (3) and subsection (g).
- (B) Provide a written notice to the county auditor, the legislative body of the consolidated city, the officers who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly

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or partly located within the allocation area, and (in an electronic format) the department of local government finance.

The notice must:

(i) state the amount, if any, of excess assessed value that the commission has determined may be allocated to the respective taxing units in the manner prescribed in subdivision (1); or

(ii) state that the commission has determined that there is no excess assessed value that may be allocated to the respective taxing units in the manner prescribed in subdivision (1).

The county auditor shall allocate to the respective taxing units the amount, if any, of excess assessed value determined by the commission. The commission may not authorize an allocation to the respective taxing units under this subdivision if to do so would endanger the interests of the holders of bonds described in subdivision (3). **If a commission fails to provide the notice under this clause, the county auditor shall allocate five percent (5%) of the assessed value in the allocation area that is used to calculate the allocation and distribution of allocated tax proceeds under this section to the respective taxing units. However, if the commission notifies the county auditor and the department of local government finance, no later than July 1, that it is unable to meet its debt service obligations with regard to the allocation area without all or part of the allocated tax proceeds attributed to the assessed value that has been allocated to the respective taxing units, then the county auditor may not allocate five percent (5%) of the assessed value in the allocation area that is used to calculate the allocation and distribution of allocated tax proceeds under this section to the respective taxing units.**

(C) If:

(i) the amount of excess assessed value determined by the commission is expected to generate more than two hundred percent (200%) of the amount of allocated tax proceeds necessary to make, when due, principal and interest payments on bonds described in subdivision (3); plus

(ii) the amount necessary for other purposes described in subdivision (3) and subsection (g);

the commission shall submit to the legislative body of the unit the commission's determination of the excess assessed value that the commission proposes to allocate to the respective

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1           taxing units in the manner prescribed in subdivision (1). The  
2           legislative body of the unit may approve the commission's  
3           determination or modify the amount of the excess assessed  
4           value that will be allocated to the respective taxing units in the  
5           manner prescribed in subdivision (1).  
6           (c) For the purpose of allocating taxes levied by or for any taxing  
7           unit or units, the assessed value of taxable property in a territory in the  
8           allocation area that is annexed by any taxing unit after the effective  
9           date of the allocation provision of the resolution is the lesser of:  
10           (1) the assessed value of the property for the assessment date with  
11           respect to which the allocation and distribution is made; or  
12           (2) the base assessed value.  
13           (d) Property tax proceeds allocable to the redevelopment district  
14           under subsection (b)(3) may, subject to subsection (b)(4), be  
15           irrevocably pledged by the redevelopment district for payment as set  
16           forth in subsection (b)(3).  
17           (e) Notwithstanding any other law, each assessor shall, upon  
18           petition of the commission, reassess the taxable property situated upon  
19           or in, or added to, the allocation area, effective on the next assessment  
20           date after the petition.  
21           (f) Notwithstanding any other law, the assessed value of all taxable  
22           property in the allocation area, for purposes of tax limitation, property  
23           tax replacement, and formulation of the budget, tax rate, and tax levy  
24           for each political subdivision in which the property is located is the  
25           lesser of:  
26           (1) the assessed value of the property as valued without regard to  
27           this section; or  
28           (2) the base assessed value.  
29           (g) If any part of the allocation area is located in an enterprise zone  
30           created under IC 5-28-15, the unit that designated the allocation area  
31           shall create funds as specified in this subsection. A unit that has  
32           obligations, bonds, or leases payable from allocated tax proceeds under  
33           subsection (b)(3) shall establish an allocation fund for the purposes  
34           specified in subsection (b)(3) and a special zone fund. Such a unit  
35           shall, until the end of the enterprise zone phase out period, deposit each  
36           year in the special zone fund the amount in the allocation fund derived  
37           from property tax proceeds in excess of those described in subsection  
38           (b)(1) and (b)(2) from property located in the enterprise zone that  
39           exceeds the amount sufficient for the purposes specified in subsection  
40           (b)(3) for the year. A unit that has no obligations, bonds, or leases  
41           payable from allocated tax proceeds under subsection (b)(3) shall  
42           establish a special zone fund and deposit all the property tax proceeds

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1 in excess of those described in subsection (b)(1) and (b)(2) in the fund  
 2 derived from property tax proceeds in excess of those described in  
 3 subsection (b)(1) and (b)(2) from property located in the enterprise  
 4 zone. The unit that creates the special zone fund shall use the fund,  
 5 based on the recommendations of the urban enterprise association, for  
 6 one (1) or more of the following purposes:

7 (1) To pay for programs in job training, job enrichment, and basic  
 8 skill development designed to benefit residents and employers in  
 9 the enterprise zone. The programs must reserve at least one-half  
 10 (1/2) of the enrollment in any session for residents of the  
 11 enterprise zone.

12 (2) To make loans and grants for the purpose of stimulating  
 13 business activity in the enterprise zone or providing employment  
 14 for enterprise zone residents in the enterprise zone. These loans  
 15 and grants may be made to the following:

16 (A) Businesses operating in the enterprise zone.

17 (B) Businesses that will move their operations to the enterprise  
 18 zone if such a loan or grant is made.

19 (3) To provide funds to carry out other purposes specified in  
 20 subsection (b)(3). However, where reference is made in  
 21 subsection (b)(3) to the allocation area, the reference refers for  
 22 purposes of payments from the special zone fund only to that part  
 23 of the allocation area that is also located in the enterprise zone.

24 (h) The state board of accounts and department of local government  
 25 finance shall make the rules and prescribe the forms and procedures  
 26 that they consider expedient for the implementation of this chapter.  
 27 After each reassessment under a reassessment plan prepared under  
 28 IC 6-1.1-4-4.2, the ~~department of local government finance~~ **county**  
 29 **auditor** shall, **on forms prescribed by the department of local**  
 30 **government finance**, adjust the base assessed value one (1) time to  
 31 neutralize any effect of the reassessment of the real property in the area  
 32 on the property tax proceeds allocated to the redevelopment district  
 33 under this section. After each annual adjustment under IC 6-1.1-4-4.5,  
 34 the ~~department of local government finance~~ **county auditor** shall, **on**  
 35 **forms prescribed by the department of local government finance**,  
 36 adjust the base assessed value to neutralize any effect of the annual  
 37 adjustment on the property tax proceeds allocated to the redevelopment  
 38 district under this section. However, the adjustments under this  
 39 subsection may not include the effect of property tax abatements under  
 40 IC 6-1.1-12.1, and these adjustments may not produce less property tax  
 41 proceeds allocable to the redevelopment district under subsection  
 42 (b)(3) than would otherwise have been received if the reassessment

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1 under the reassessment plan or annual adjustment had not occurred.  
2 ~~]~~The department of local government finance may prescribe procedures  
3 for county and township officials to follow to assist the department in  
4 making the adjustments. **The county auditor shall, in the manner**  
5 **prescribed by the department of local government finance, submit**  
6 **the forms required by this subsection to the department of local**  
7 **government finance no later than July 15 of each year.**

8 (i) The allocation deadline referred to in subsection (b) is  
9 determined in the following manner:

10 (1) The initial allocation deadline is December 31, 2011.

11 (2) Subject to subdivision (3), the initial allocation deadline and  
12 subsequent allocation deadlines are automatically extended in  
13 increments of five (5) years, so that allocation deadlines  
14 subsequent to the initial allocation deadline fall on December 31,  
15 2016, and December 31 of each fifth year thereafter.

16 (3) At least one (1) year before the date of an allocation deadline  
17 determined under subdivision (2), the general assembly may enact  
18 a law that:

19 (A) terminates the automatic extension of allocation deadlines  
20 under subdivision (2); and

21 (B) specifically designates a particular date as the final  
22 allocation deadline.

23 (j) If the commission adopts a declaratory resolution or an  
24 amendment to a declaratory resolution that contains an allocation  
25 provision and the commission makes either of the filings required  
26 under section 10(e) of this chapter after the first anniversary of the  
27 effective date of the allocation provision, the auditor of the county in  
28 which the unit is located shall compute the base assessed value for the  
29 allocation area using the assessment date immediately preceding the  
30 later of:

31 (1) the date on which the documents are filed with the county  
32 auditor; or

33 (2) the date on which the documents are filed with the department  
34 of local government finance.

35 (k) For an allocation area established after June 30, 2024,  
36 "residential property" refers to the assessed value of property that is  
37 allocated to the one percent (1%) homestead land and improvement  
38 categories in the county tax and billing software system, along with the  
39 residential assessed value as defined for purposes of calculating the  
40 rate for the local income tax property tax relief credit designated for  
41 residential property under IC 6-3.6-5-6(d)(3).

42 SECTION 15~~3~~<sup>4</sup>. IC 36-7-15.1-26, AS AMENDED BY

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1 P.L.68-2025, SECTION 235, IS AMENDED TO READ AS  
 2 FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 26. (a) As used in this  
 3 section:  
 4 "Allocation area" means that part of a redevelopment project area  
 5 to which an allocation provision of a resolution adopted under section  
 6 8 of this chapter refers for purposes of distribution and allocation of  
 7 property taxes.  
 8 "Base assessed value" means, subject to subsection (j), the  
 9 following:  
 10 (1) If an allocation provision is adopted after June 30, 1995, in a  
 11 declaratory resolution or an amendment to a declaratory  
 12 resolution establishing an economic development area:  
 13 (A) the net assessed value of all the property as finally  
 14 determined for the assessment date immediately preceding the  
 15 effective date of the allocation provision of the declaratory  
 16 resolution, as adjusted under subsection (h); plus  
 17 (B) to the extent that it is not included in clause (A), the net  
 18 assessed value of property that is assessed as residential  
 19 property under the rules of the department of local government  
 20 finance, within the allocation area, as finally determined for  
 21 the current assessment date.  
 22 (2) If an allocation provision is adopted after June 30, 1997, in a  
 23 declaratory resolution or an amendment to a declaratory  
 24 resolution establishing a redevelopment project area:  
 25 (A) the net assessed value of all the property as finally  
 26 determined for the assessment date immediately preceding the  
 27 effective date of the allocation provision of the declaratory  
 28 resolution, as adjusted under subsection (h); plus  
 29 (B) to the extent that it is not included in clause (A), the net  
 30 assessed value of property that is assessed as residential  
 31 property under the rules of the department of local government  
 32 finance, within the allocation area, as finally determined for  
 33 the current assessment date.  
 34 (3) If:  
 35 (A) an allocation provision adopted before June 30, 1995, in  
 36 a declaratory resolution or an amendment to a declaratory  
 37 resolution establishing a redevelopment project area expires  
 38 after June 30, 1997; and  
 39 (B) after June 30, 1997, a new allocation provision is included  
 40 in an amendment to the declaratory resolution;  
 41 the net assessed value of all the property as finally determined for  
 42 the assessment date immediately preceding the effective date of

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1 the allocation provision adopted after June 30, 1997, as adjusted  
 2 under subsection (h).  
 3 (4) Except as provided in subdivision (5), for all other allocation  
 4 areas, the net assessed value of all the property as finally  
 5 determined for the assessment date immediately preceding the  
 6 effective date of the allocation provision of the declaratory  
 7 resolution, as adjusted under subsection (h).  
 8 (5) If an allocation area established in an economic development  
 9 area before July 1, 1995, is expanded after June 30, 1995, the  
 10 definition in subdivision (1) applies to the expanded part of the  
 11 area added after June 30, 1995.  
 12 (6) If an allocation area established in a redevelopment project  
 13 area before July 1, 1997, is expanded after June 30, 1997, the  
 14 definition in subdivision (2) applies to the expanded part of the  
 15 area added after June 30, 1997.  
 16 Except as provided in section 26.2 of this chapter, "property taxes"  
 17 means taxes imposed under IC 6-1.1 on real property. However, upon  
 18 approval by a resolution of the redevelopment commission adopted  
 19 before June 1, 1987, "property taxes" also includes taxes imposed  
 20 under IC 6-1.1 on depreciable personal property. If a redevelopment  
 21 commission adopted before June 1, 1987, a resolution to include within  
 22 the definition of property taxes, taxes imposed under IC 6-1.1 on  
 23 depreciable personal property that has a useful life in excess of eight  
 24 (8) years, the commission may by resolution determine the percentage  
 25 of taxes imposed under IC 6-1.1 on all depreciable personal property  
 26 that will be included within the definition of property taxes. However,  
 27 the percentage included must not exceed twenty-five percent (25%) of  
 28 the taxes imposed under IC 6-1.1 on all depreciable personal property.  
 29 (b) A resolution adopted under section 8 of this chapter on or before  
 30 the allocation deadline determined under subsection (i) may include a  
 31 provision with respect to the allocation and distribution of property  
 32 taxes for the purposes and in the manner provided in this section. A  
 33 resolution previously adopted may include an allocation provision by  
 34 the amendment of that resolution on or before the allocation deadline  
 35 determined under subsection (i) in accordance with the procedures  
 36 required for its original adoption. A declaratory resolution or  
 37 amendment that establishes an allocation provision must include a  
 38 specific finding of fact, supported by evidence, that the adoption of the  
 39 allocation provision will result in new property taxes in the area that  
 40 would not have been generated but for the adoption of the allocation  
 41 provision. For an allocation area established before July 1, 1995, the  
 42 expiration date of any allocation provisions for the allocation area is

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1 June 30, 2025, or the last date of any obligations that are outstanding  
 2 on July 1, 2015, whichever is later. However, for an allocation area  
 3 identified as the Consolidated Allocation Area in the report submitted  
 4 in 2013 to the fiscal body under section 36.3 of this chapter, the  
 5 expiration date of any allocation provisions for the allocation area is  
 6 January 1, 2051. A declaratory resolution or an amendment that  
 7 establishes an allocation provision after June 30, 1995, must specify an  
 8 expiration date for the allocation provision. For an allocation area  
 9 established before July 1, 2008, the expiration date may not be more  
 10 than thirty (30) years after the date on which the allocation provision  
 11 is established. For an allocation area established after June 30, 2008,  
 12 the expiration date may not be more than twenty-five (25) years after  
 13 the date on which the first obligation was incurred to pay principal and  
 14 interest on bonds or lease rentals on leases payable from tax increment  
 15 revenues. However, with respect to bonds or other obligations that were  
 16 issued before July 1, 2008, if any of the bonds or other obligations that  
 17 were scheduled when issued to mature before the specified expiration  
 18 date and that are payable only from allocated tax proceeds with respect  
 19 to the allocation area remain outstanding as of the expiration date, the  
 20 allocation provision does not expire until all of the bonds or other  
 21 obligations are no longer outstanding. The allocation provision may  
 22 apply to all or part of the redevelopment project area. The allocation  
 23 provision must require that any property taxes subsequently levied by  
 24 or for the benefit of any public body entitled to a distribution of  
 25 property taxes on taxable property in the allocation area be allocated  
 26 and distributed as follows:

- 27 (1) Except as otherwise provided in this section, the proceeds of  
 28 the taxes attributable to the lesser of:  
 29 (A) the assessed value of the property for the assessment date  
 30 with respect to which the allocation and distribution is made;  
 31 or  
 32 (B) the base assessed value;  
 33 shall be allocated to and, when collected, paid into the funds of  
 34 the respective taxing units.
- 35 (2) The excess of the proceeds of the property taxes imposed for  
 36 the assessment date with respect to which the allocation and  
 37 distribution is made that are attributable to taxes imposed after  
 38 being approved by the voters in a referendum or local public  
 39 question conducted after April 30, 2010, not otherwise included  
 40 in subdivision (1) shall be allocated to and, when collected, paid  
 41 into the funds of the taxing unit for which the referendum or local  
 42 public question was conducted.

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- (3) Except as otherwise provided in this section, property tax proceeds in excess of those described in subdivisions (1) and (2) shall be allocated to the redevelopment district and, when collected, paid into a special fund for that allocation area that may be used by the redevelopment district only to do one (1) or more of the following:
    - (A) Pay the principal of and interest on any obligations payable solely from allocated tax proceeds that are incurred by the redevelopment district for the purpose of financing or refinancing the redevelopment of that allocation area.
    - (B) Establish, augment, or restore the debt service reserve for bonds payable solely or in part from allocated tax proceeds in that allocation area.
    - (C) Pay the principal of and interest on bonds payable from allocated tax proceeds in that allocation area and from the special tax levied under section 19 of this chapter.
    - (D) Pay the principal of and interest on bonds issued by the consolidated city to pay for local public improvements that are physically located in or physically connected to that allocation area.
    - (E) Pay premiums on the redemption before maturity of bonds payable solely or in part from allocated tax proceeds in that allocation area.
    - (F) Make payments on leases payable from allocated tax proceeds in that allocation area under section 17.1 of this chapter.
    - (G) Reimburse the consolidated city for expenditures for local public improvements (which include buildings, parking facilities, and other items set forth in section 17 of this chapter) that are physically located in or physically connected to that allocation area.
    - (H) Reimburse the unit for rentals paid by it for a building or parking facility that is physically located in or physically connected to that allocation area under any lease entered into under IC 36-1-10.
    - (I) Reimburse public and private entities for expenses incurred in training employees of industrial facilities that are located:
      - (i) in the allocation area; and
      - (ii) on a parcel of real property that has been classified as industrial property under the rules of the department of local government finance.
- However, the total amount of money spent for this purpose in

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any year may not exceed the total amount of money in the allocation fund that is attributable to property taxes paid by the industrial facilities described in this clause. The reimbursements under this clause must be made within three (3) years after the date on which the investments that are the basis for the increment financing are made.

(J) Pay the costs of carrying out an eligible efficiency project (as defined in IC 36-9-41-1.5) within the unit that established the redevelopment commission. However, property tax proceeds may be used under this clause to pay the costs of carrying out an eligible efficiency project only if those property tax proceeds exceed the amount necessary to do the following:

- (i) Make, when due, any payments required under clauses (A) through (I), including any payments of principal and interest on bonds and other obligations payable under this subdivision, any payments of premiums under this subdivision on the redemption before maturity of bonds, and any payments on leases payable under this subdivision.
- (ii) Make any reimbursements required under this subdivision.
- (iii) Pay any expenses required under this subdivision.
- (iv) Establish, augment, or restore any debt service reserve under this subdivision.

(K) Expend money and provide financial assistance as authorized in section 7(a)(21) of this chapter.

The special fund may not be used for operating expenses of the commission.

(4) Before June 15 of each year, the commission shall do the following:

- (A) Determine the amount, if any, by which the assessed value of the taxable property in the allocation area for the most recent assessment date minus the base assessed value, when multiplied by the estimated tax rate of the allocation area will exceed the amount of assessed value needed to provide the property taxes necessary to make, when due, principal and interest payments on bonds described in subdivision (3) plus the amount necessary for other purposes described in subdivision (3) and subsection (g).
- (B) Provide a written notice to the county auditor, the legislative body of the consolidated city, the officers who are authorized to fix budgets, tax rates, and tax levies under

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IC 6-1.1-17-5 for each of the other taxing units that is wholly or partly located within the allocation area, and (in an electronic format) the department of local government finance. The notice must:

- (i) state the amount, if any, of excess assessed value that the commission has determined may be allocated to the respective taxing units in the manner prescribed in subdivision (1); or
- (ii) state that the commission has determined that there is no excess assessed value that may be allocated to the respective taxing units in the manner prescribed in subdivision (1).

The county auditor shall allocate to the respective taxing units the amount, if any, of excess assessed value determined by the commission. The commission may not authorize an allocation to the respective taxing units under this subdivision if to do so would endanger the interests of the holders of bonds described in subdivision (3). **If a commission fails to provide the notice under this clause, the county auditor shall allocate five percent (5%) of the assessed value in the allocation area that is used to calculate the allocation and distribution of allocated tax proceeds under this section to the respective taxing units. However, if the commission notifies the county auditor and the department of local government finance, no later than July 1, that it is unable to meet its debt service obligations with regard to the allocation area without all or part of the allocated tax proceeds attributed to the assessed value that has been allocated to the respective taxing units, then the county auditor may not allocate five percent (5%) of the assessed value in the allocation area that is used to calculate the allocation and distribution of allocated tax proceeds under this section to the respective taxing units.**

- (C) If:
- (i) the amount of excess assessed value determined by the commission is expected to generate more than two hundred percent (200%) of the amount of allocated tax proceeds necessary to make, when due, principal and interest payments on bonds described in subdivision (3); plus
  - (ii) the amount necessary for other purposes described in subdivision (3) and subsection (g);
- the commission shall submit to the legislative body of the unit the commission's determination of the excess assessed value

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1           that the commission proposes to allocate to the respective  
2           taxing units in the manner prescribed in subdivision (1). The  
3           legislative body of the unit may approve the commission's  
4           determination or modify the amount of the excess assessed  
5           value that will be allocated to the respective taxing units in the  
6           manner prescribed in subdivision (1).

7           (c) For the purpose of allocating taxes levied by or for any taxing  
8           unit or units, the assessed value of taxable property in a territory in the  
9           allocation area that is annexed by any taxing unit after the effective  
10          date of the allocation provision of the resolution is the lesser of:  
11          (1) the assessed value of the property for the assessment date with  
12          respect to which the allocation and distribution is made; or  
13          (2) the base assessed value.

14          (d) Property tax proceeds allocable to the redevelopment district  
15          under subsection (b)(3) may, subject to subsection (b)(4), be  
16          irrevocably pledged by the redevelopment district for payment as set  
17          forth in subsection (b)(3).

18          (e) Notwithstanding any other law, each assessor shall, upon  
19          petition of the commission, reassess the taxable property situated upon  
20          or in, or added to, the allocation area, effective on the next assessment  
21          date after the petition.

22          (f) Notwithstanding any other law, the assessed value of all taxable  
23          property in the allocation area, for purposes of tax limitation, property  
24          tax replacement, and formulation of the budget, tax rate, and tax levy  
25          for each political subdivision in which the property is located is the  
26          lesser of:  
27          (1) the assessed value of the property as valued without regard to  
28          this section; or  
29          (2) the base assessed value.

30          (g) If any part of the allocation area is located in an enterprise zone  
31          created under IC 5-28-15, the unit that designated the allocation area  
32          shall create funds as specified in this subsection. A unit that has  
33          obligations, bonds, or leases payable from allocated tax proceeds under  
34          subsection (b)(3) shall establish an allocation fund for the purposes  
35          specified in subsection (b)(3) and a special zone fund. Such a unit  
36          shall, until the end of the enterprise zone phase out period, deposit each  
37          year in the special zone fund the amount in the allocation fund derived  
38          from property tax proceeds in excess of those described in subsection  
39          (b)(1) and (b)(2) from property located in the enterprise zone that  
40          exceeds the amount sufficient for the purposes specified in subsection  
41          (b)(3) for the year. A unit that has no obligations, bonds, or leases  
42          payable from allocated tax proceeds under subsection (b)(3) shall

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1 establish a special zone fund and deposit all the property tax proceeds  
2 in excess of those described in subsection (b)(1) and (b)(2) in the fund  
3 derived from property tax proceeds in excess of those described in  
4 subsection (b)(1) and (b)(2) from property located in the enterprise  
5 zone. The unit that creates the special zone fund shall use the fund,  
6 based on the recommendations of the urban enterprise association, for  
7 one (1) or more of the following purposes:

8 (1) To pay for programs in job training, job enrichment, and basic  
9 skill development designed to benefit residents and employers in  
10 the enterprise zone. The programs must reserve at least one-half  
11 (1/2) of the enrollment in any session for residents of the  
12 enterprise zone.

13 (2) To make loans and grants for the purpose of stimulating  
14 business activity in the enterprise zone or providing employment  
15 for enterprise zone residents in the enterprise zone. These loans  
16 and grants may be made to the following:

17 (A) Businesses operating in the enterprise zone.

18 (B) Businesses that will move their operations to the enterprise  
19 zone if such a loan or grant is made.

20 (3) To provide funds to carry out other purposes specified in  
21 subsection (b)(3). However, where reference is made in  
22 subsection (b)(3) to the allocation area, the reference refers for  
23 purposes of payments from the special zone fund only to that part  
24 of the allocation area that is also located in the enterprise zone.

25 (h) The state board of accounts and department of local government  
26 finance shall make the rules and prescribe the forms and procedures  
27 that they consider expedient for the implementation of this chapter.  
28 After each reassessment under a reassessment plan prepared under  
29 IC 6-1.1-4-4.2, the ~~department of local government finance~~ **county**  
30 **auditor** shall, **on forms prescribed by the department of local**  
31 **government finance**, adjust the base assessed value one (1) time to  
32 neutralize any effect of the reassessment of the real property in the area  
33 on the property tax proceeds allocated to the redevelopment district  
34 under this section. After each annual adjustment under IC 6-1.1-4-4.5,  
35 the ~~department of local government finance~~ **county auditor** shall, **on**  
36 **forms prescribed by the department of local government finance**,  
37 adjust the base assessed value to neutralize any effect of the annual  
38 adjustment on the property tax proceeds allocated to the redevelopment  
39 district under this section. However, the adjustments under this  
40 subsection may not include the effect of property tax abatements under  
41 IC 6-1.1-12.1, and these adjustments may not produce less property tax  
42 proceeds allocable to the redevelopment district under subsection

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1 (b)(3) than would otherwise have been received if the reassessment  
 2 under the reassessment plan or annual adjustment had not occurred.  
 3 ~~The department of local government finance may prescribe procedures~~  
 4 ~~for county and township officials to follow to assist the department in~~  
 5 ~~making the adjustments. The county auditor shall, in the manner~~  
 6 ~~prescribed by the department of local government finance, submit~~  
 7 ~~the forms required by this subsection to the department of local~~  
 8 ~~government finance no later than July 15 of each year.~~

9 (i) The allocation deadline referred to in subsection (b) is  
 10 determined in the following manner:

- 11 (1) The initial allocation deadline is December 31, 2011.
- 12 (2) Subject to subdivision (3), the initial allocation deadline and
- 13 subsequent allocation deadlines are automatically extended in
- 14 increments of five (5) years, so that allocation deadlines
- 15 subsequent to the initial allocation deadline fall on December 31,
- 16 2016, and December 31 of each fifth year thereafter.
- 17 (3) At least one (1) year before the date of an allocation deadline
- 18 determined under subdivision (2), the general assembly may enact
- 19 a law that:
  - 20 (A) terminates the automatic extension of allocation deadlines
  - 21 under subdivision (2); and
  - 22 (B) specifically designates a particular date as the final
  - 23 allocation deadline.

24 (j) If the commission adopts a declaratory resolution or an  
 25 amendment to a declaratory resolution that contains an allocation  
 26 provision and the commission makes either of the filings required  
 27 under section 10(e) of this chapter after the first anniversary of the  
 28 effective date of the allocation provision, the auditor of the county in  
 29 which the unit is located shall compute the base assessed value for the  
 30 allocation area using the assessment date immediately preceding the  
 31 later of:

- 32 (1) the date on which the documents are filed with the county
- 33 auditor; or
- 34 (2) the date on which the documents are filed with the department
- 35 of local government finance.

36 (k) For an allocation area established after June 30, 2024,  
 37 "residential property" refers to the assessed value of property that is  
 38 allocated to the one percent (1%) homestead land and improvement  
 39 categories in the county tax and billing software system, along with the  
 40 residential assessed value as defined for purposes of calculating the  
 41 rate for the local income tax property tax relief credit designated for  
 42 residential property under IC 6-3.6-5-6(d)(3) (before its expiration).

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1 SECTION 15~~4~~[5]. IC 36-7-15.1-35, AS AMENDED BY  
 2 P.L.257-2019, SECTION 128, IS AMENDED TO READ AS  
 3 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 35. (a)  
 4 Notwithstanding section 26(a) of this chapter, with respect to the  
 5 allocation and distribution of property taxes for the accomplishment of  
 6 a program adopted under section 32 of this chapter, "base assessed  
 7 value" means, subject to section 26(j) of this chapter, the net assessed  
 8 value of all of the land as finally determined for the assessment date  
 9 immediately preceding the effective date of the allocation provision, as  
 10 adjusted under section 26(h) of this chapter. However, "base assessed  
 11 value" does not include the value of real property improvements to the  
 12 land.

13 (b) The special fund established under section 26(b) of this chapter  
 14 for the allocation area for a program adopted under section 32 of this  
 15 chapter may be used only for purposes related to the accomplishment  
 16 of the program, including the following:

- 17 (1) The construction, rehabilitation, or repair of residential units  
 18 within the allocation area.
- 19 (2) The construction, reconstruction, or repair of infrastructure  
 20 (such as streets, sidewalks, and sewers) within or serving the  
 21 allocation area.
- 22 (3) The acquisition of real property and interests in real property  
 23 within the allocation area.
- 24 (4) The demolition of real property within the allocation area.
- 25 (5) To provide financial assistance to enable individuals and  
 26 families to purchase or lease residential units within the allocation  
 27 area. However, financial assistance may be provided only to those  
 28 individuals and families whose income is at or below the county's  
 29 median income for individuals and families, respectively.
- 30 (6) To provide financial assistance to neighborhood development  
 31 corporations to permit them to provide financial assistance for the  
 32 purposes described in subdivision (5).
- 33 (7) For property taxes first due and payable before 2009, to  
 34 provide each taxpayer in the allocation area a credit for property  
 35 tax replacement as determined under subsections (c) and (d).  
 36 However, this credit may be provided by the commission only if  
 37 the city-county legislative body establishes the credit by  
 38 ordinance adopted in the year before the year in which the credit  
 39 is provided.

40 (c) The maximum credit that may be provided under subsection  
 41 (b)(7) to a taxpayer in a taxing district that contains all or part of an  
 42 allocation area established for a program adopted under section 32 of

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1 this chapter shall be determined as follows:  
 2 STEP ONE: Determine that part of the sum of the amounts  
 3 described in IC 6-1.1-21-2(g)(1)(A) and IC 6-1.1-21-2(g)(2)  
 4 through IC 6-1.1-21-2(g)(5) (before their repeal) that is  
 5 attributable to the taxing district.  
 6 STEP TWO: Divide:  
 7 (A) that part of each county's eligible property tax replacement  
 8 amount (as defined in IC 6-1.1-21-2 (before its repeal)) for  
 9 that year as determined under IC 6-1.1-21-4(a)(1) (before its  
 10 repeal) that is attributable to the taxing district; by  
 11 (B) the amount determined under STEP ONE.  
 12 STEP THREE: Multiply:  
 13 (A) the STEP TWO quotient; by  
 14 (B) the taxpayer's taxes (as defined in IC 6-1.1-21-2 (before its  
 15 repeal)) levied in the taxing district allocated to the allocation  
 16 fund, including the amount that would have been allocated but  
 17 for the credit.  
 18 (d) Except as provided in subsection (g), the commission may  
 19 determine to grant to taxpayers in an allocation area from its allocation  
 20 fund a credit under this section, as calculated under subsection (c), by  
 21 applying one-half (1/2) of the credit to each installment of taxes (as  
 22 defined in IC 6-1.1-21-2 (before its repeal)) that under IC 6-1.1-22-9  
 23 are due and payable in a year. Except as provided in subsection (g),  
 24 one-half (1/2) of the credit shall be applied to each installment of taxes  
 25 (as defined in IC 6-1.1-21-2 (before its repeal)). The commission must  
 26 provide for the credit annually by a resolution and must find in the  
 27 resolution the following:  
 28 (1) That the money to be collected and deposited in the allocation  
 29 fund, based upon historical collection rates, after granting the  
 30 credit will equal the amounts payable for contractual obligations  
 31 from the fund, plus ten percent (10%) of those amounts.  
 32 (2) If bonds payable from the fund are outstanding, that there is  
 33 a debt service reserve for the bonds that at least equals the amount  
 34 of the credit to be granted.  
 35 (3) If bonds of a lessor under section 17.1 of this chapter or under  
 36 IC 36-1-10 are outstanding and if lease rentals are payable from  
 37 the fund, that there is a debt service reserve for those bonds that  
 38 at least equals the amount of the credit to be granted.  
 39 If the tax increment is insufficient to grant the credit in full, the  
 40 commission may grant the credit in part, prorated among all taxpayers.  
 41 (e) Notwithstanding section 26(b) of this chapter, the special fund  
 42 established under section 26(b) of this chapter for the allocation area

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1 for a program adopted under section 32 of this chapter may only be  
 2 used to do one (1) or more of the following:  
 3 (1) Accomplish one (1) or more of the actions set forth in section  
 4 26(b)(3)(A) through 26(b)(3)(H) of this chapter.  
 5 (2) Reimburse the consolidated city for expenditures made by the  
 6 city in order to accomplish the housing program in that allocation  
 7 area.  
 8 The special fund may not be used for operating expenses of the  
 9 commission.  
 10 (f) Notwithstanding section 26(b) of this chapter, the commission  
 11 shall, relative to the special fund established under section 26(b) of this  
 12 chapter for an allocation area for a program adopted under section 32  
 13 of this chapter, do the following before June 15 of each year:  
 14 (1) Determine the amount, if any, by which the assessed value of  
 15 the taxable property in the allocation area, when multiplied by the  
 16 estimated tax rate of the allocation area, will exceed the amount  
 17 of assessed value needed to produce the property taxes necessary  
 18 to:  
 19 (A) make the distribution required under section 26(b)(2) of  
 20 this chapter;  
 21 (B) make, when due, principal and interest payments on bonds  
 22 described in section 26(b)(3) of this chapter;  
 23 (C) pay the amount necessary for other purposes described in  
 24 section 26(b)(3) of this chapter; and  
 25 (D) reimburse the consolidated city for anticipated  
 26 expenditures described in subsection (e)(2).  
 27 (2) Provide a written notice to the county auditor, the legislative  
 28 body of the consolidated city, the officers who are authorized to  
 29 fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each  
 30 of the other taxing units that is wholly or partly located within the  
 31 allocation area, and (in an electronic format) the department of  
 32 local government finance. The notice must:  
 33 (A) state the amount, if any, of excess assessed value that the  
 34 commission has determined may be allocated to the respective  
 35 taxing units in the manner prescribed in section 26(b)(1) of  
 36 this chapter; or  
 37 (B) state that the commission has determined that there is no  
 38 excess assessed value that may be allocated to the respective  
 39 taxing units in the manner prescribed in section 26(b)(1) of  
 40 this chapter.  
 41 The county auditor shall allocate to the respective taxing units the  
 42 amount, if any, of excess assessed value determined by the

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1 commission. **If a commission fails to provide the notice under**  
 2 **this subdivision, the county auditor shall allocate five percent**  
 3 **(5%) of the assessed value in the allocation area that is used**  
 4 **to calculate the allocation and distribution of allocated tax**  
 5 **proceeds under this section to the respective taxing units.**  
 6 **However, if the commission notifies the county auditor and**  
 7 **the department of local government finance, no later than**  
 8 **July 1, that it is unable to meet its debt service obligations**  
 9 **with regard to the allocation area without all or part of the**  
 10 **allocated tax proceeds attributed to the assessed value that**  
 11 **has been allocated to the respective taxing units, then the**  
 12 **county auditor may not allocate five percent (5%) of the**  
 13 **assessed value in the allocation area that is used to calculate**  
 14 **the allocation and distribution of allocated tax proceeds under**  
 15 **this section to the respective taxing units.**

16 (g) This subsection applies to an allocation area only to the extent  
 17 that the net assessed value of property that is assessed as residential  
 18 property under the rules of the department of local government finance  
 19 is not included in the base assessed value. If property tax installments  
 20 with respect to a homestead (as defined in IC 6-1.1-20.9-1 (before its  
 21 repeal)) are due in installments established by the department of local  
 22 government finance under IC 6-1.1-22-9.5, each taxpayer subject to  
 23 those installments in an allocation area is entitled to an additional  
 24 credit under subsection (d) for the taxes (as defined in IC 6-1.1-21-2  
 25 (before its repeal)) due in installments. The credit shall be applied in  
 26 the same proportion to each installment of taxes (as defined in  
 27 IC 6-1.1-21-2 (before its repeal)).

28 SECTION 15~~5~~<sup>6</sup>. IC 36-7-15.1-53, AS AMENDED BY  
 29 P.L.174-2022, SECTION 73, IS AMENDED TO READ AS  
 30 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 53. (a) As used in  
 31 this section:

32 "Allocation area" means that part of a redevelopment project area  
 33 to which an allocation provision of a resolution adopted under section  
 34 40 of this chapter refers for purposes of distribution and allocation of  
 35 property taxes.

36 "Base assessed value" means, subject to subsection (j):

37 (1) the net assessed value of all the property as finally determined  
 38 for the assessment date immediately preceding the effective date  
 39 of the allocation provision of the declaratory resolution, as  
 40 adjusted under subsection (h); plus

41 (2) to the extent that it is not included in subdivision (1), the net  
 42 assessed value of property that is assessed as residential property

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1 under the rules of the department of local government finance, as  
 2 finally determined for the current assessment date.  
 3 Except as provided in section 55 of this chapter, "property taxes"  
 4 means taxes imposed under IC 6-1.1 on real property.  
 5 (b) A resolution adopted under section 40 of this chapter on or  
 6 before the allocation deadline determined under subsection (i) may  
 7 include a provision with respect to the allocation and distribution of  
 8 property taxes for the purposes and in the manner provided in this  
 9 section. A resolution previously adopted may include an allocation  
 10 provision by the amendment of that resolution on or before the  
 11 allocation deadline determined under subsection (i) in accordance with  
 12 the procedures required for its original adoption. A declaratory  
 13 resolution or an amendment that establishes an allocation provision  
 14 must be approved by resolution of the legislative body of the excluded  
 15 city and must specify an expiration date for the allocation provision.  
 16 For an allocation area established before July 1, 2008, the expiration  
 17 date may not be more than thirty (30) years after the date on which the  
 18 allocation provision is established. For an allocation area established  
 19 after June 30, 2008, the expiration date may not be more than  
 20 twenty-five (25) years after the date on which the first obligation was  
 21 incurred to pay principal and interest on bonds or lease rentals on  
 22 leases payable from tax increment revenues. However, with respect to  
 23 bonds or other obligations that were issued before July 1, 2008, if any  
 24 of the bonds or other obligations that were scheduled when issued to  
 25 mature before the specified expiration date and that are payable only  
 26 from allocated tax proceeds with respect to the allocation area remain  
 27 outstanding as of the expiration date, the allocation provision does not  
 28 expire until all of the bonds or other obligations are no longer  
 29 outstanding. The allocation provision may apply to all or part of the  
 30 redevelopment project area. The allocation provision must require that  
 31 any property taxes subsequently levied by or for the benefit of any  
 32 public body entitled to a distribution of property taxes on taxable  
 33 property in the allocation area be allocated and distributed as follows:  
 34 (1) Except as otherwise provided in this section, the proceeds of  
 35 the taxes attributable to the lesser of:  
 36 (A) the assessed value of the property for the assessment date  
 37 with respect to which the allocation and distribution is made;  
 38 or  
 39 (B) the base assessed value;  
 40 shall be allocated to and, when collected, paid into the funds of  
 41 the respective taxing units.  
 42 (2) The excess of the proceeds of the property taxes imposed for

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the assessment date with respect to which the allocation and distribution is made that are attributable to taxes imposed after being approved by the voters in a referendum or local public question conducted after April 30, 2010, not otherwise included in subdivision (1) shall be allocated to and, when collected, paid into the funds of the taxing unit for which the referendum or local public question was conducted.

(3) Except as otherwise provided in this section, property tax proceeds in excess of those described in subdivisions (1) and (2) shall be allocated to the redevelopment district and, when collected, paid into a special fund for that allocation area that may be used by the redevelopment district only to do one (1) or more of the following:

(A) Pay the principal of and interest on any obligations payable solely from allocated tax proceeds that are incurred by the redevelopment district for the purpose of financing or refinancing the redevelopment of that allocation area.

(B) Establish, augment, or restore the debt service reserve for bonds payable solely or in part from allocated tax proceeds in that allocation area.

(C) Pay the principal of and interest on bonds payable from allocated tax proceeds in that allocation area and from the special tax levied under section 50 of this chapter.

(D) Pay the principal of and interest on bonds issued by the excluded city to pay for local public improvements that are physically located in or physically connected to that allocation area.

(E) Pay premiums on the redemption before maturity of bonds payable solely or in part from allocated tax proceeds in that allocation area.

(F) Make payments on leases payable from allocated tax proceeds in that allocation area under section 46 of this chapter.

(G) Reimburse the excluded city for expenditures for local public improvements (which include buildings, park facilities, and other items set forth in section 45 of this chapter) that are physically located in or physically connected to that allocation area.

(H) Reimburse the unit for rentals paid by it for a building or parking facility that is physically located in or physically connected to that allocation area under any lease entered into under IC 36-1-10.

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(I) Reimburse public and private entities for expenses incurred in training employees of industrial facilities that are located:

- (i) in the allocation area; and
- (ii) on a parcel of real property that has been classified as industrial property under the rules of the department of local government finance.

However, the total amount of money spent for this purpose in any year may not exceed the total amount of money in the allocation fund that is attributable to property taxes paid by the industrial facilities described in this clause. The reimbursements under this clause must be made within three (3) years after the date on which the investments that are the basis for the increment financing are made.

The special fund may not be used for operating expenses of the commission.

(4) Before June 15 of each year, the commission shall do the following:

(A) Determine the amount, if any, by which the assessed value of the taxable property in the allocation area for the most recent assessment date minus the base assessed value, when multiplied by the estimated tax rate of the allocation area, will exceed the amount of assessed value needed to provide the property taxes necessary to make, when due, principal and interest payments on bonds described in subdivision (3) plus the amount necessary for other purposes described in subdivision (3) and subsection (g).

(B) Provide a written notice to the county auditor, the fiscal body of the county or municipality that established the department of redevelopment, the officers who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or partly located within the allocation area, and (in an electronic format) the department of local government finance. The notice must:

- (i) state the amount, if any, of excess assessed value that the commission has determined may be allocated to the respective taxing units in the manner prescribed in subdivision (1); or
- (ii) state that the commission has determined that there is no excess assessed value that may be allocated to the respective taxing units in the manner prescribed in subdivision (1).

The county auditor shall allocate to the respective taxing units the amount, if any, of excess assessed value determined by the

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commission. The commission may not authorize an allocation to the respective taxing units under this subdivision if to do so would endanger the interests of the holders of bonds described in subdivision (3). **If a commission fails to provide the notice under this clause, the county auditor shall allocate five percent (5%) of the assessed value in the allocation area that is used to calculate the allocation and distribution of allocated tax proceeds under this section to the respective taxing units. However, if the commission notifies the county auditor and the department of local government finance, no later than July 1, that it is unable to meet its debt service obligations with regard to the allocation area without all or part of the allocated tax proceeds attributed to the assessed value that has been allocated to the respective taxing units, then the county auditor may not allocate five percent (5%) of the assessed value in the allocation area that is used to calculate the allocation and distribution of allocated tax proceeds under this section to the respective taxing units.**

(c) For the purpose of allocating taxes levied by or for any taxing unit or units, the assessed value of taxable property in a territory in the allocation area that is annexed by any taxing unit after the effective date of the allocation provision of the resolution is the lesser of:

- (1) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or
- (2) the base assessed value.

(d) Property tax proceeds allocable to the redevelopment district under subsection (b)(3) may, subject to subsection (b)(4), be irrevocably pledged by the redevelopment district for payment as set forth in subsection (b)(3).

(e) Notwithstanding any other law, each assessor shall, upon petition of the commission, reassess the taxable property situated upon or in, or added to, the allocation area, effective on the next assessment date after the petition.

(f) Notwithstanding any other law, the assessed value of all taxable property in the allocation area, for purposes of tax limitation, property tax replacement, and formulation of the budget, tax rate, and tax levy for each political subdivision in which the property is located, is the lesser of:

- (1) the assessed value of the property as valued without regard to this section; or
- (2) the base assessed value.

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1 (g) If any part of the allocation area is located in an enterprise zone  
 2 created under IC 5-28-15, the unit that designated the allocation area  
 3 shall create funds as specified in this subsection. A unit that has  
 4 obligations, bonds, or leases payable from allocated tax proceeds under  
 5 subsection (b)(3) shall establish an allocation fund for the purposes  
 6 specified in subsection (b)(3) and a special zone fund. Such a unit  
 7 shall, until the end of the enterprise zone phase out period, deposit each  
 8 year in the special zone fund the amount in the allocation fund derived  
 9 from property tax proceeds in excess of those described in subsection  
 10 (b)(1) and (b)(2) from property located in the enterprise zone that  
 11 exceeds the amount sufficient for the purposes specified in subsection  
 12 (b)(3) for the year. A unit that has no obligations, bonds, or leases  
 13 payable from allocated tax proceeds under subsection (b)(3) shall  
 14 establish a special zone fund and deposit all the property tax proceeds  
 15 in excess of those described in subsection (b)(1) and (b)(2) in the fund  
 16 derived from property tax proceeds in excess of those described in  
 17 subsection (b)(1) and (b)(2) from property located in the enterprise  
 18 zone. The unit that creates the special zone fund shall use the fund,  
 19 based on the recommendations of the urban enterprise association, for  
 20 one (1) or more of the following purposes:

21 (1) To pay for programs in job training, job enrichment, and basic  
 22 skill development designed to benefit residents and employers in  
 23 the enterprise zone. The programs must reserve at least one-half  
 24 (1/2) of the enrollment in any session for residents of the  
 25 enterprise zone.

26 (2) To make loans and grants for the purpose of stimulating  
 27 business activity in the enterprise zone or providing employment  
 28 for enterprise zone residents in an enterprise zone. These loans  
 29 and grants may be made to the following:

30 (A) Businesses operating in the enterprise zone.

31 (B) Businesses that will move their operations to the enterprise  
 32 zone if such a loan or grant is made.

33 (3) To provide funds to carry out other purposes specified in  
 34 subsection (b)(3). However, where reference is made in  
 35 subsection (b)(3) to the allocation area, the reference refers, for  
 36 purposes of payments from the special zone fund, only to that part  
 37 of the allocation area that is also located in the enterprise zone.

38 (h) The state board of accounts and department of local government  
 39 finance shall make the rules and prescribe the forms and procedures  
 40 that they consider expedient for the implementation of this chapter.  
 41 After each reassessment of real property in an area under a county's  
 42 reassessment plan prepared under IC 6-1.1-4-4.2, the department of

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1 ~~local government finance county auditor~~ shall, **on forms prescribed**  
 2 **by the department of local government finance**, adjust the base  
 3 assessed value one (1) time to neutralize any effect of the reassessment  
 4 of the real property in the area on the property tax proceeds allocated  
 5 to the redevelopment district under this section. After each annual  
 6 adjustment under IC 6-1.1-4-4.5, ~~the department of local government~~  
 7 ~~finance county auditor~~ shall, **on forms prescribed by the**  
 8 **department of local government finance**, adjust the base assessed  
 9 value to neutralize any effect of the annual adjustment on the property  
 10 tax proceeds allocated to the redevelopment district under this section.  
 11 However, the adjustments under this subsection may not include the  
 12 effect of property tax abatements under IC 6-1.1-12.1, and these  
 13 adjustments may not produce less property tax proceeds allocable to  
 14 the redevelopment district under subsection (b)(3) than would  
 15 otherwise have been received if the reassessment under the county's  
 16 reassessment plan or annual adjustment had not occurred. ~~The~~  
 17 ~~department of local government finance may prescribe procedures for~~  
 18 ~~county and township officials to follow to assist the department in~~  
 19 ~~making the adjustments.~~ **The county auditor shall, in the manner**  
 20 **prescribed by the department of local government finance, submit**  
 21 **the forms required by this subsection to the department of local**  
 22 **government finance no later than July 15 of each year.**

23 (i) The allocation deadline referred to in subsection (b) is  
 24 determined in the following manner:

- 25 (1) The initial allocation deadline is December 31, 2011.
- 26 (2) Subject to subdivision (3), the initial allocation deadline and  
 27 subsequent allocation deadlines are automatically extended in  
 28 increments of five (5) years, so that allocation deadlines  
 29 subsequent to the initial allocation deadline fall on December 31,  
 30 2016, and December 31 of each fifth year thereafter.
- 31 (3) At least one (1) year before the date of an allocation deadline  
 32 determined under subdivision (2), the general assembly may enact  
 33 a law that:
  - 34 (A) terminates the automatic extension of allocation deadlines  
 35 under subdivision (2); and
  - 36 (B) specifically designates a particular date as the final  
 37 allocation deadline.

38 (j) If the commission adopts a declaratory resolution or an  
 39 amendment to a declaratory resolution that contains an allocation  
 40 provision and the commission makes either of the filings required  
 41 under section 10(e) of this chapter after the first anniversary of the  
 42 effective date of the allocation provision, the auditor of the county in

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1 which the unit is located shall compute the base assessed value for the  
2 allocation area using the assessment date immediately preceding the  
3 later of:

- 4 (1) the date on which the documents are filed with the county
- 5 auditor; or
- 6 (2) the date on which the documents are filed with the department
- 7 of local government finance.

8 (k) For an allocation area established after June 30, 2024,  
9 "residential property" refers to the assessed value of property that is  
10 allocated to the one percent (1%) homestead land and improvement  
11 categories in the county tax and billing software system, along with the  
12 residential assessed value as defined for purposes of calculating the  
13 rate for the local income tax property tax relief credit designated for  
14 residential property under IC 6-3.6-5-6(d)(3).

15 SECTION 15~~6~~[7]. IC 36-7-15.1-53, AS AMENDED BY  
16 P.L.68-2025, SECTION 236, IS AMENDED TO READ AS  
17 FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 53. (a) As used in this  
18 section:

19 "Allocation area" means that part of a redevelopment project area  
20 to which an allocation provision of a resolution adopted under section  
21 40 of this chapter refers for purposes of distribution and allocation of  
22 property taxes.

- 23 "Base assessed value" means, subject to subsection (j):
- 24 (1) the net assessed value of all the property as finally determined
- 25 for the assessment date immediately preceding the effective date
- 26 of the allocation provision of the declaratory resolution, as
- 27 adjusted under subsection (h); plus
- 28 (2) to the extent that it is not included in subdivision (1), the net
- 29 assessed value of property that is assessed as residential property
- 30 under the rules of the department of local government finance, as
- 31 finally determined for the current assessment date.

32 Except as provided in section 55 of this chapter, "property taxes"  
33 means taxes imposed under IC 6-1.1 on real property.

34 (b) A resolution adopted under section 40 of this chapter on or  
35 before the allocation deadline determined under subsection (i) may  
36 include a provision with respect to the allocation and distribution of  
37 property taxes for the purposes and in the manner provided in this  
38 section. A resolution previously adopted may include an allocation  
39 provision by the amendment of that resolution on or before the  
40 allocation deadline determined under subsection (i) in accordance with  
41 the procedures required for its original adoption. A declaratory  
42 resolution or an amendment that establishes an allocation provision

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1 must be approved by resolution of the legislative body of the excluded  
 2 city and must specify an expiration date for the allocation provision.  
 3 For an allocation area established before July 1, 2008, the expiration  
 4 date may not be more than thirty (30) years after the date on which the  
 5 allocation provision is established. For an allocation area established  
 6 after June 30, 2008, the expiration date may not be more than  
 7 twenty-five (25) years after the date on which the first obligation was  
 8 incurred to pay principal and interest on bonds or lease rentals on  
 9 leases payable from tax increment revenues. However, with respect to  
 10 bonds or other obligations that were issued before July 1, 2008, if any  
 11 of the bonds or other obligations that were scheduled when issued to  
 12 mature before the specified expiration date and that are payable only  
 13 from allocated tax proceeds with respect to the allocation area remain  
 14 outstanding as of the expiration date, the allocation provision does not  
 15 expire until all of the bonds or other obligations are no longer  
 16 outstanding. The allocation provision may apply to all or part of the  
 17 redevelopment project area. The allocation provision must require that  
 18 any property taxes subsequently levied by or for the benefit of any  
 19 public body entitled to a distribution of property taxes on taxable  
 20 property in the allocation area be allocated and distributed as follows:

- 21 (1) Except as otherwise provided in this section, the proceeds of
- 22 the taxes attributable to the lesser of:
- 23 (A) the assessed value of the property for the assessment date
- 24 with respect to which the allocation and distribution is made;
- 25 or
- 26 (B) the base assessed value;
- 27 shall be allocated to and, when collected, paid into the funds of
- 28 the respective taxing units.
- 29 (2) The excess of the proceeds of the property taxes imposed for
- 30 the assessment date with respect to which the allocation and
- 31 distribution is made that are attributable to taxes imposed after
- 32 being approved by the voters in a referendum or local public
- 33 question conducted after April 30, 2010, not otherwise included
- 34 in subdivision (1) shall be allocated to and, when collected, paid
- 35 into the funds of the taxing unit for which the referendum or local
- 36 public question was conducted.
- 37 (3) Except as otherwise provided in this section, property tax
- 38 proceeds in excess of those described in subdivisions (1) and (2)
- 39 shall be allocated to the redevelopment district and, when
- 40 collected, paid into a special fund for that allocation area that may
- 41 be used by the redevelopment district only to do one (1) or more
- 42 of the following:

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- (A) Pay the principal of and interest on any obligations payable solely from allocated tax proceeds that are incurred by the redevelopment district for the purpose of financing or refinancing the redevelopment of that allocation area.
  - (B) Establish, augment, or restore the debt service reserve for bonds payable solely or in part from allocated tax proceeds in that allocation area.
  - (C) Pay the principal of and interest on bonds payable from allocated tax proceeds in that allocation area and from the special tax levied under section 50 of this chapter.
  - (D) Pay the principal of and interest on bonds issued by the excluded city to pay for local public improvements that are physically located in or physically connected to that allocation area.
  - (E) Pay premiums on the redemption before maturity of bonds payable solely or in part from allocated tax proceeds in that allocation area.
  - (F) Make payments on leases payable from allocated tax proceeds in that allocation area under section 46 of this chapter.
  - (G) Reimburse the excluded city for expenditures for local public improvements (which include buildings, park facilities, and other items set forth in section 45 of this chapter) that are physically located in or physically connected to that allocation area.
  - (H) Reimburse the unit for rentals paid by it for a building or parking facility that is physically located in or physically connected to that allocation area under any lease entered into under IC 36-1-10.
  - (I) Reimburse public and private entities for expenses incurred in training employees of industrial facilities that are located:
    - (i) in the allocation area; and
    - (ii) on a parcel of real property that has been classified as industrial property under the rules of the department of local government finance.
- However, the total amount of money spent for this purpose in any year may not exceed the total amount of money in the allocation fund that is attributable to property taxes paid by the industrial facilities described in this clause. The reimbursements under this clause must be made within three (3) years after the date on which the investments that are the basis for the increment financing are made.

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The special fund may not be used for operating expenses of the commission.

(4) Before June 15 of each year, the commission shall do the following:

(A) Determine the amount, if any, by which the assessed value of the taxable property in the allocation area for the most recent assessment date minus the base assessed value, when multiplied by the estimated tax rate of the allocation area, will exceed the amount of assessed value needed to provide the property taxes necessary to make, when due, principal and interest payments on bonds described in subdivision (3) plus the amount necessary for other purposes described in subdivision (3) and subsection (g).

(B) Provide a written notice to the county auditor, the fiscal body of the county or municipality that established the department of redevelopment, the officers who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or partly located within the allocation area, and (in an electronic format) the department of local government finance. The notice must:

(i) state the amount, if any, of excess assessed value that the commission has determined may be allocated to the respective taxing units in the manner prescribed in subdivision (1); or

(ii) state that the commission has determined that there is no excess assessed value that may be allocated to the respective taxing units in the manner prescribed in subdivision (1).

The county auditor shall allocate to the respective taxing units the amount, if any, of excess assessed value determined by the commission. The commission may not authorize an allocation to the respective taxing units under this subdivision if to do so would endanger the interests of the holders of bonds described in subdivision (3). **If a commission fails to provide the notice under this clause, the county auditor shall allocate five percent (5%) of the assessed value in the allocation area that is used to calculate the allocation and distribution of allocated tax proceeds under this section to the respective taxing units. However, if the commission notifies the county auditor and the department of local government finance, no later than July 1, that it is unable to meet its debt service obligations with regard to the allocation area without all or part of the allocated tax proceeds attributed**

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**to the assessed value that has been allocated to the respective taxing units, then the county auditor may not allocate five percent (5%) of the assessed value in the allocation area that is used to calculate the allocation and distribution of allocated tax proceeds under this section to the respective taxing units.**

(c) For the purpose of allocating taxes levied by or for any taxing unit or units, the assessed value of taxable property in a territory in the allocation area that is annexed by any taxing unit after the effective date of the allocation provision of the resolution is the lesser of:

- (1) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or
- (2) the base assessed value.

(d) Property tax proceeds allocable to the redevelopment district under subsection (b)(3) may, subject to subsection (b)(4), be irrevocably pledged by the redevelopment district for payment as set forth in subsection (b)(3).

(e) Notwithstanding any other law, each assessor shall, upon petition of the commission, reassess the taxable property situated upon or in, or added to, the allocation area, effective on the next assessment date after the petition.

(f) Notwithstanding any other law, the assessed value of all taxable property in the allocation area, for purposes of tax limitation, property tax replacement, and formulation of the budget, tax rate, and tax levy for each political subdivision in which the property is located, is the lesser of:

- (1) the assessed value of the property as valued without regard to this section; or
- (2) the base assessed value.

(g) If any part of the allocation area is located in an enterprise zone created under IC 5-28-15, the unit that designated the allocation area shall create funds as specified in this subsection. A unit that has obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish an allocation fund for the purposes specified in subsection (b)(3) and a special zone fund. Such a unit shall, until the end of the enterprise zone phase out period, deposit each year in the special zone fund the amount in the allocation fund derived from property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) from property located in the enterprise zone that exceeds the amount sufficient for the purposes specified in subsection (b)(3) for the year. A unit that has no obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall

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1 establish a special zone fund and deposit all the property tax proceeds  
2 in excess of those described in subsection (b)(1) and (b)(2) in the fund  
3 derived from property tax proceeds in excess of those described in  
4 subsection (b)(1) and (b)(2) from property located in the enterprise  
5 zone. The unit that creates the special zone fund shall use the fund,  
6 based on the recommendations of the urban enterprise association, for  
7 one (1) or more of the following purposes:

8 (1) To pay for programs in job training, job enrichment, and basic  
9 skill development designed to benefit residents and employers in  
10 the enterprise zone. The programs must reserve at least one-half  
11 (1/2) of the enrollment in any session for residents of the  
12 enterprise zone.

13 (2) To make loans and grants for the purpose of stimulating  
14 business activity in the enterprise zone or providing employment  
15 for enterprise zone residents in an enterprise zone. These loans  
16 and grants may be made to the following:

17 (A) Businesses operating in the enterprise zone.

18 (B) Businesses that will move their operations to the enterprise  
19 zone if such a loan or grant is made.

20 (3) To provide funds to carry out other purposes specified in  
21 subsection (b)(3). However, where reference is made in  
22 subsection (b)(3) to the allocation area, the reference refers, for  
23 purposes of payments from the special zone fund, only to that part  
24 of the allocation area that is also located in the enterprise zone.

25 (h) The state board of accounts and department of local government  
26 finance shall make the rules and prescribe the forms and procedures  
27 that they consider expedient for the implementation of this chapter.  
28 After each reassessment of real property in an area under a county's  
29 reassessment plan prepared under IC 6-1.1-4-4.2, the ~~department of~~  
30 ~~local government finance~~ **county auditor** shall, **on forms prescribed**  
31 **by the department of local government finance**, adjust the base  
32 assessed value one (1) time to neutralize any effect of the reassessment  
33 of the real property in the area on the property tax proceeds allocated  
34 to the redevelopment district under this section. After each annual  
35 adjustment under IC 6-1.1-4-4.5, the ~~department of local government~~  
36 ~~finance~~ **county auditor** shall, **on forms prescribed by the**  
37 **department of local government finance**, adjust the base assessed  
38 value to neutralize any effect of the annual adjustment on the property  
39 tax proceeds allocated to the redevelopment district under this section.  
40 However, the adjustments under this subsection may not include the  
41 effect of property tax abatements under IC 6-1.1-12.1, and these  
42 adjustments may not produce less property tax proceeds allocable to

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1 the redevelopment district under subsection (b)(3) than would  
 2 otherwise have been received if the reassessment under the county's  
 3 reassessment plan or annual adjustment had not occurred. ~~The~~  
 4 ~~department of local government finance may prescribe procedures for~~  
 5 ~~county and township officials to follow to assist the department in~~  
 6 ~~making the adjustments.~~ **The county auditor shall, in the manner**  
 7 **prescribed by the department of local government finance, submit**  
 8 **the forms required by this subsection to the department of local**  
 9 **government finance no later than July 15 of each year.**

10 (i) The allocation deadline referred to in subsection (b) is  
 11 determined in the following manner:

12 (1) The initial allocation deadline is December 31, 2011.

13 (2) Subject to subdivision (3), the initial allocation deadline and  
 14 subsequent allocation deadlines are automatically extended in  
 15 increments of five (5) years, so that allocation deadlines  
 16 subsequent to the initial allocation deadline fall on December 31,  
 17 2016, and December 31 of each fifth year thereafter.

18 (3) At least one (1) year before the date of an allocation deadline  
 19 determined under subdivision (2), the general assembly may enact  
 20 a law that:

21 (A) terminates the automatic extension of allocation deadlines  
 22 under subdivision (2); and

23 (B) specifically designates a particular date as the final  
 24 allocation deadline.

25 (j) If the commission adopts a declaratory resolution or an  
 26 amendment to a declaratory resolution that contains an allocation  
 27 provision and the commission makes either of the filings required  
 28 under section 10(e) of this chapter after the first anniversary of the  
 29 effective date of the allocation provision, the auditor of the county in  
 30 which the unit is located shall compute the base assessed value for the  
 31 allocation area using the assessment date immediately preceding the  
 32 later of:

33 (1) the date on which the documents are filed with the county  
 34 auditor; or

35 (2) the date on which the documents are filed with the department  
 36 of local government finance.

37 (k) For an allocation area established after June 30, 2024,  
 38 "residential property" refers to the assessed value of property that is  
 39 allocated to the one percent (1%) homestead land and improvement  
 40 categories in the county tax and billing software system, along with the  
 41 residential assessed value as defined for purposes of calculating the  
 42 rate for the local income tax property tax relief credit designated for

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1 residential property under IC 6-3.6-5-6(d)(3) (before its expiration).

2 SECTION 15~~7~~<sup>8</sup>. IC 36-7-15.1-62, AS AMENDED BY  
3 P.L.257-2019, SECTION 131, IS AMENDED TO READ AS  
4 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 62. (a)  
5 Notwithstanding section 26(a) of this chapter, with respect to the  
6 allocation and distribution of property taxes for the accomplishment of  
7 the purposes of an age-restricted housing program adopted under  
8 section 59 of this chapter, "base assessed value" means, subject to  
9 section 26(j) of this chapter, the net assessed value of all of the  
10 property, other than personal property, as finally determined for the  
11 assessment date immediately preceding the effective date of the  
12 allocation provision, as adjusted under section 26(h) of this chapter.

13 (b) The allocation fund established under section 26(b) of this  
14 chapter for the allocation area for an age-restricted housing program  
15 adopted under section 59 of this chapter may be used only for purposes  
16 related to the accomplishment of the purposes of the program,  
17 including, but not limited to, the following:

18 (1) The construction of any infrastructure (including streets,  
19 sidewalks, and sewers) or local public improvements in, serving,  
20 or benefiting the allocation area.

21 (2) The acquisition of real property and interests in real property  
22 within the allocation area.

23 (3) The preparation of real property in anticipation of  
24 development of the real property within the allocation area.

25 (4) To do any of the following:

26 (A) Pay the principal of and interest on bonds or any other  
27 obligations payable from allocated tax proceeds in the  
28 allocation area that are incurred by the redevelopment district  
29 for the purpose of financing or refinancing the age-restricted  
30 housing program established under section 59 of this chapter  
31 for the allocation area.

32 (B) Establish, augment, or restore the debt service reserve for  
33 bonds payable solely or in part from allocated tax proceeds in  
34 the allocation area.

35 (C) Pay the principal of and interest on bonds payable from  
36 allocated tax proceeds in the allocation area and from the  
37 special tax levied under section 19 of this chapter.

38 (D) Pay the principal of and interest on bonds issued by the  
39 unit to pay for local public improvements that are physically  
40 located in or physically connected to the allocation area.

41 (E) Pay premiums on the redemption before maturity of bonds  
42 payable solely or in part from allocated tax proceeds in the

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- 1 allocation area.
- 2 (F) Make payments on leases payable from allocated tax  
3 proceeds in the allocation area under section 17.1 of this  
4 chapter.
- 5 (G) Reimburse the unit for expenditures made by the unit for  
6 local public improvements (which include buildings, parking  
7 facilities, and other items described in section 17(a) of this  
8 chapter) that are physically located in or physically connected  
9 to the allocation area.
- 10 (c) Notwithstanding section 26(b) of this chapter, the commission  
11 shall, relative to the allocation fund established under section 26(b) of  
12 this chapter for an allocation area for an age-restricted housing program  
13 adopted under section 59 of this chapter, do the following before June  
14 15 of each year:
- 15 (1) Determine the amount, if any, by which the assessed value of  
16 the taxable property in the allocation area for the most recent  
17 assessment date minus the base assessed value, when multiplied  
18 by the estimated tax rate of the allocation area, will exceed the  
19 amount of assessed value needed to produce the property taxes  
20 necessary to:
- 21 (A) make the distribution required under section 26(b)(2) of  
22 this chapter;
- 23 (B) make, when due, principal and interest payments on bonds  
24 described in section 26(b)(3) of this chapter;
- 25 (C) pay the amount necessary for other purposes described in  
26 section 26(b)(3) of this chapter; and
- 27 (D) reimburse the county or municipality for anticipated  
28 expenditures described in subsection (b)(2).
- 29 (2) Provide a written notice to the county auditor, the fiscal body  
30 of the county or municipality that established the department of  
31 redevelopment, the officers who are authorized to fix budgets, tax  
32 rates, and tax levies under IC 6-1.1-17-5 for each of the other  
33 taxing units that is wholly or partly located within the allocation  
34 area, and (in an electronic format) the department of local  
35 government finance. The notice must:
- 36 (A) state the amount, if any, of excess property taxes that the  
37 commission has determined may be paid to the respective  
38 taxing units in the manner prescribed in section 26(b)(1) of  
39 this chapter; or
- 40 (B) state that the commission has determined that there is no  
41 excess assessed value that may be allocated to the respective  
42 taxing units in the manner prescribed in subdivision (1).

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1 The county auditor shall allocate to the respective taxing units the  
 2 amount, if any, of excess assessed value determined by the  
 3 commission. **If a commission fails to provide the notice under**  
 4 **subdivision (2), the county auditor shall allocate five percent (5%)**  
 5 **of the assessed value in the allocation area that is used to calculate**  
 6 **the allocation and distribution of allocated tax proceeds under this**  
 7 **section to the respective taxing units. However, if the commission**  
 8 **notifies the county auditor and the department of local government**  
 9 **finance, no later than July 1, that it is unable to meet its debt**  
 10 **service obligations with regard to the allocation area without all or**  
 11 **part of the allocated tax proceeds attributed to the assessed value**  
 12 **that has been allocated to the respective taxing units, then the**  
 13 **county auditor may not allocate five percent (5%) of the assessed**  
 14 **value in the allocation area that is used to calculate the allocation**  
 15 **and distribution of allocated tax proceeds under this section to the**  
 16 **respective taxing units.**

17 SECTION 15~~8~~[9]. IC 36-7-30-25, AS AMENDED BY  
 18 P.L.174-2022, SECTION 74, IS AMENDED TO READ AS  
 19 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 25. (a) The  
 20 following definitions apply throughout this section:

21 (1) "Allocation area" means that part of a military base reuse area  
 22 to which an allocation provision of a declaratory resolution  
 23 adopted under section 10 of this chapter refers for purposes of  
 24 distribution and allocation of property taxes.

25 (2) "Base assessed value" means, subject to subsection (i):  
 26 (A) the net assessed value of all the property as finally  
 27 determined for the assessment date immediately preceding the  
 28 adoption date of the allocation provision of the declaratory  
 29 resolution, as adjusted under subsection (h); plus  
 30 (B) to the extent that it is not included in clause (A) or (C), the  
 31 net assessed value of any and all parcels or classes of parcels  
 32 identified as part of the base assessed value in the declaratory  
 33 resolution or an amendment thereto, as finally determined for  
 34 any subsequent assessment date; plus  
 35 (C) to the extent that it is not included in clause (A) or (B), the  
 36 net assessed value of property that is assessed as residential  
 37 property under the rules of the department of local government  
 38 finance, within the allocation area, as finally determined for  
 39 the current assessment date.

40 Clause (C) applies only to allocation areas established in a  
 41 military reuse area after June 30, 1997, and to the part of an  
 42 allocation area that was established before June 30, 1997, and that

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is added to an existing allocation area after June 30, 1997.

(3) "Property taxes" means taxes imposed under IC 6-1.1 on real property.

(b) A declaratory resolution adopted under section 10 of this chapter before the date set forth in IC 36-7-14-39(b) pertaining to declaratory resolutions adopted under IC 36-7-14-15 may include a provision with respect to the allocation and distribution of property taxes for the purposes and in the manner provided in this section. A declaratory resolution previously adopted may include an allocation provision by the amendment of that declaratory resolution in accordance with the procedures set forth in section 13 of this chapter. The allocation provision may apply to all or part of the military base reuse area. The allocation provision must require that any property taxes subsequently levied by or for the benefit of any public body entitled to a distribution of property taxes on taxable property in the allocation area be allocated and distributed as follows:

(1) Except as otherwise provided in this section, the proceeds of the taxes attributable to the lesser of:

(A) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made;

or

(B) the base assessed value;

shall be allocated to and, when collected, paid into the funds of the respective taxing units.

(2) The excess of the proceeds of the property taxes imposed for the assessment date with respect to which the allocation and distribution are made that are attributable to taxes imposed after being approved by the voters in a referendum or local public question conducted after April 30, 2010, not otherwise included in subdivision (1) shall be allocated to and, when collected, paid into the funds of the taxing unit for which the referendum or local public question was conducted.

(3) Except as otherwise provided in this section, property tax proceeds in excess of those described in subdivisions (1) and (2) shall be allocated to the military base reuse district and, when collected, paid into an allocation fund for that allocation area that may be used by the military base reuse district and only to do one

(1) or more of the following:

(A) Pay the principal of and interest and redemption premium on any obligations incurred by the military base reuse district or any other entity for the purpose of financing or refinancing military base reuse activities in or directly serving or

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benefiting that allocation area.  
(B) Establish, augment, or restore the debt service reserve for bonds payable solely or in part from allocated tax proceeds in that allocation area or from other revenues of the reuse authority, including lease rental revenues.  
(C) Make payments on leases payable solely or in part from allocated tax proceeds in that allocation area.  
(D) Reimburse any other governmental body for expenditures made for local public improvements (or structures) in or directly serving or benefiting that allocation area.  
(E) Pay expenses incurred by the reuse authority, any other department of the unit, or a department of another governmental entity for local public improvements or structures that are in the allocation area or directly serving or benefiting the allocation area, including expenses for the operation and maintenance of these local public improvements or structures if the reuse authority determines those operation and maintenance expenses are necessary or desirable to carry out the purposes of this chapter.  
(F) Reimburse public and private entities for expenses incurred in training employees of industrial facilities that are located:  
    (i) in the allocation area; and  
    (ii) on a parcel of real property that has been classified as industrial property under the rules of the department of local government finance.  
However, the total amount of money spent for this purpose in any year may not exceed the total amount of money in the allocation fund that is attributable to property taxes paid by the industrial facilities described in this clause. The reimbursements under this clause must be made not more than three (3) years after the date on which the investments that are the basis for the increment financing are made.  
(G) Expend money and provide financial assistance as authorized in section 9(a)(25) of this chapter.  
Except as provided in clause (E), the allocation fund may not be used for operating expenses of the reuse authority.  
(4) Except as provided in subsection (g), before July 15 of each year the reuse authority shall do the following:  
    (A) Determine the amount, if any, by which property taxes payable to the allocation fund in the following year will exceed the amount of property taxes necessary to make, when due,

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principal and interest payments on bonds described in subdivision (3) plus the amount necessary for other purposes described in subdivision (3).

(B) Provide a written notice to the county auditor, the fiscal body of the unit that established the reuse authority, and the officers who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or partly located within the allocation area. The notice must:

- (i) state the amount, if any, of excess property taxes that the reuse authority has determined may be paid to the respective taxing units in the manner prescribed in subdivision (1); or
- (ii) state that the reuse authority has determined that there are no excess property tax proceeds that may be allocated to the respective taxing units in the manner prescribed in subdivision (1).

The county auditor shall allocate to the respective taxing units the amount, if any, of excess property tax proceeds determined by the reuse authority. The reuse authority may not authorize a payment to the respective taxing units under this subdivision if to do so would endanger the interest of the holders of bonds described in subdivision (3) or lessors under section 19 of this chapter.

(c) For the purpose of allocating taxes levied by or for any taxing unit or units, the assessed value of taxable property in a territory in the allocation area that is annexed by a taxing unit after the effective date of the allocation provision of the declaratory resolution is the lesser of:

- (1) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or
- (2) the base assessed value.

(d) Property tax proceeds allocable to the military base reuse district under subsection (b)(3) may, subject to subsection (b)(4), be irrevocably pledged by the military base reuse district for payment as set forth in subsection (b)(3).

(e) Notwithstanding any other law, each assessor shall, upon petition of the reuse authority, reassess the taxable property situated upon or in or added to the allocation area, effective on the next assessment date after the petition.

(f) Notwithstanding any other law, the assessed value of all taxable property in the allocation area, for purposes of tax limitation, property tax replacement, and the making of the budget, tax rate, and tax levy for each political subdivision in which the property is located is the

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lesser of:  
(1) the assessed value of the property as valued without regard to this section; or  
(2) the base assessed value.  
(g) If any part of the allocation area is located in an enterprise zone created under IC 5-28-15, the unit that designated the allocation area shall create funds as specified in this subsection. A unit that has obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish an allocation fund for the purposes specified in subsection (b)(3) and a special zone fund. Such a unit shall, until the end of the enterprise zone phase out period, deposit each year in the special zone fund any amount in the allocation fund derived from property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) from property located in the enterprise zone that exceeds the amount sufficient for the purposes specified in subsection (b)(3) for the year. The amount sufficient for purposes specified in subsection (b)(3) for the year shall be determined based on the pro rata part of such current property tax proceeds from the part of the enterprise zone that is within the allocation area as compared to all such current property tax proceeds derived from the allocation area. A unit that does not have obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish a special zone fund and deposit all the property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) that are derived from property in the enterprise zone in the fund. The unit that creates the special zone fund shall use the fund (based on the recommendations of the urban enterprise association) for programs in job training, job enrichment, and basic skill development that are designed to benefit residents and employers in the enterprise zone or other purposes specified in subsection (b)(3), except that where reference is made in subsection (b)(3) to allocation area it shall refer for purposes of payments from the special zone fund only to that part of the allocation area that is also located in the enterprise zone. The programs shall reserve at least one-half (1/2) of their enrollment in any session for residents of the enterprise zone.  
(h) After each reassessment of real property in an area under the county's reassessment plan under IC 6-1.1-4-4.2, the ~~department of local government finance~~ **county auditor** shall, **on forms prescribed by the department of local government finance**, adjust the base assessed value one (1) time to neutralize any effect of the reassessment of the real property in the area on the property tax proceeds allocated to the military base reuse district under this section. After each annual

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1 adjustment under IC 6-1.1-4-4.5, the ~~department of local government~~  
 2 ~~finance county auditor~~ shall, **on forms prescribed by the**  
 3 **department of local government finance**, adjust the base assessed  
 4 value to neutralize any effect of the annual adjustment on the property  
 5 tax proceeds allocated to the military base reuse district under this  
 6 section. However, the adjustments under this subsection may not  
 7 include the effect of property tax abatements under IC 6-1.1-12.1, and  
 8 these adjustments may not produce less property tax proceeds allocable  
 9 to the military base reuse district under subsection (b)(3) than would  
 10 otherwise have been received if the reassessment under the county's  
 11 reassessment plan or annual adjustment had not occurred. ~~The~~  
 12 ~~department of local government finance~~ may prescribe procedures for  
 13 county and township officials to follow to assist the department in  
 14 making the adjustments. **The county auditor shall, in the manner**  
 15 **prescribed by the department of local government finance, submit**  
 16 **the forms required by this subsection to the department of local**  
 17 **government finance no later than July 15 of each year.**

18 (i) If the reuse authority adopts a declaratory resolution or an  
 19 amendment to a declaratory resolution that contains an allocation  
 20 provision and the reuse authority makes either of the filings required  
 21 under section 12(c) or 13(f) of this chapter after the first anniversary of  
 22 the effective date of the allocation provision, the auditor of the county  
 23 in which the military base reuse district is located shall compute the  
 24 base assessed value for the allocation area using the assessment date  
 25 immediately preceding the later of:

- 26 (1) the date on which the documents are filed with the county  
 27 auditor; or  
 28 (2) the date on which the documents are filed with the department  
 29 of local government finance.

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).

37 SECTION 1~~<59>~~[\[60\]](#). IC 36-7-30-25, AS AMENDED BY  
 38 P.L.68-2025, SECTION 237, IS AMENDED TO READ AS  
 39 FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 25. (a) The following  
 40 definitions apply throughout this section:

- 41 (1) "Allocation area" means that part of a military base reuse area  
 42 to which an allocation provision of a declaratory resolution

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adopted under section 10 of this chapter refers for purposes of distribution and allocation of property taxes.

(2) "Base assessed value" means, subject to subsection (i):

(A) the net assessed value of all the property as finally determined for the assessment date immediately preceding the adoption date of the allocation provision of the declaratory resolution, as adjusted under subsection (h); plus

(B) to the extent that it is not included in clause (A) or (C), the net assessed value of any and all parcels or classes of parcels identified as part of the base assessed value in the declaratory resolution or an amendment thereto, as finally determined for any subsequent assessment date; plus

(C) to the extent that it is not included in clause (A) or (B), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, within the allocation area, as finally determined for the current assessment date.

Clause (C) applies only to allocation areas established in a military reuse area after June 30, 1997, and to the part of an allocation area that was established before June 30, 1997, and that is added to an existing allocation area after June 30, 1997.

(3) "Property taxes" means taxes imposed under IC 6-1.1 on real property.

(b) A declaratory resolution adopted under section 10 of this chapter before the date set forth in IC 36-7-14-39(b) pertaining to declaratory resolutions adopted under IC 36-7-14-15 may include a provision with respect to the allocation and distribution of property taxes for the purposes and in the manner provided in this section. A declaratory resolution previously adopted may include an allocation provision by the amendment of that declaratory resolution in accordance with the procedures set forth in section 13 of this chapter. The allocation provision may apply to all or part of the military base reuse area. The allocation provision must require that any property taxes subsequently levied by or for the benefit of any public body entitled to a distribution of property taxes on taxable property in the allocation area be allocated and distributed as follows:

(1) Except as otherwise provided in this section, the proceeds of the taxes attributable to the lesser of:

(A) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(B) the base assessed value;

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shall be allocated to and, when collected, paid into the funds of the respective taxing units.

(2) The excess of the proceeds of the property taxes imposed for the assessment date with respect to which the allocation and distribution are made that are attributable to taxes imposed after being approved by the voters in a referendum or local public question conducted after April 30, 2010, not otherwise included in subdivision (1) shall be allocated to and, when collected, paid into the funds of the taxing unit for which the referendum or local public question was conducted.

(3) Except as otherwise provided in this section, property tax proceeds in excess of those described in subdivisions (1) and (2) shall be allocated to the military base reuse district and, when collected, paid into an allocation fund for that allocation area that may be used by the military base reuse district and only to do one (1) or more of the following:

(A) Pay the principal of and interest and redemption premium on any obligations incurred by the military base reuse district or any other entity for the purpose of financing or refinancing military base reuse activities in or directly serving or benefiting that allocation area.

(B) Establish, augment, or restore the debt service reserve for bonds payable solely or in part from allocated tax proceeds in that allocation area or from other revenues of the reuse authority, including lease rental revenues.

(C) Make payments on leases payable solely or in part from allocated tax proceeds in that allocation area.

(D) Reimburse any other governmental body for expenditures made for local public improvements (or structures) in or directly serving or benefiting that allocation area.

(E) Pay expenses incurred by the reuse authority, any other department of the unit, or a department of another governmental entity for local public improvements or structures that are in the allocation area or directly serving or benefiting the allocation area, including expenses for the operation and maintenance of these local public improvements or structures if the reuse authority determines those operation and maintenance expenses are necessary or desirable to carry out the purposes of this chapter.

(F) Reimburse public and private entities for expenses incurred in training employees of industrial facilities that are located:

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- (i) in the allocation area; and
- (ii) on a parcel of real property that has been classified as industrial property under the rules of the department of local government finance.

However, the total amount of money spent for this purpose in any year may not exceed the total amount of money in the allocation fund that is attributable to property taxes paid by the industrial facilities described in this clause. The reimbursements under this clause must be made not more than three (3) years after the date on which the investments that are the basis for the increment financing are made.

(G) Expend money and provide financial assistance as authorized in section 9(a)(25) of this chapter.

Except as provided in clause (E), the allocation fund may not be used for operating expenses of the reuse authority.

(4) Except as provided in subsection (g), before July 15 of each year the reuse authority shall do the following:

(A) Determine the amount, if any, by which property taxes payable to the allocation fund in the following year will exceed the amount of property taxes necessary to make, when due, principal and interest payments on bonds described in subdivision (3) plus the amount necessary for other purposes described in subdivision (3).

(B) Provide a written notice to the county auditor, the fiscal body of the unit that established the reuse authority, and the officers who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or partly located within the allocation area. The notice must:

- (i) state the amount, if any, of excess property taxes that the reuse authority has determined may be paid to the respective taxing units in the manner prescribed in subdivision (1); or
- (ii) state that the reuse authority has determined that there are no excess property tax proceeds that may be allocated to the respective taxing units in the manner prescribed in subdivision (1).

The county auditor shall allocate to the respective taxing units the amount, if any, of excess property tax proceeds determined by the reuse authority. The reuse authority may not authorize a payment to the respective taxing units under this subdivision if to do so would endanger the interest of the holders of bonds described in subdivision (3) or lessors under section 19 of this

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chapter.

(c) For the purpose of allocating taxes levied by or for any taxing unit or units, the assessed value of taxable property in a territory in the allocation area that is annexed by a taxing unit after the effective date of the allocation provision of the declaratory resolution is the lesser of:

- (1) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or
- (2) the base assessed value.

(d) Property tax proceeds allocable to the military base reuse district under subsection (b)(3) may, subject to subsection (b)(4), be irrevocably pledged by the military base reuse district for payment as set forth in subsection (b)(3).

(e) Notwithstanding any other law, each assessor shall, upon petition of the reuse authority, reassess the taxable property situated upon or in or added to the allocation area, effective on the next assessment date after the petition.

(f) Notwithstanding any other law, the assessed value of all taxable property in the allocation area, for purposes of tax limitation, property tax replacement, and the making of the budget, tax rate, and tax levy for each political subdivision in which the property is located is the lesser of:

- (1) the assessed value of the property as valued without regard to this section; or
- (2) the base assessed value.

(g) If any part of the allocation area is located in an enterprise zone created under IC 5-28-15, the unit that designated the allocation area shall create funds as specified in this subsection. A unit that has obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish an allocation fund for the purposes specified in subsection (b)(3) and a special zone fund. Such a unit shall, until the end of the enterprise zone phase out period, deposit each year in the special zone fund any amount in the allocation fund derived from property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) from property located in the enterprise zone that exceeds the amount sufficient for the purposes specified in subsection (b)(3) for the year. The amount sufficient for purposes specified in subsection (b)(3) for the year shall be determined based on the pro rata part of such current property tax proceeds from the part of the enterprise zone that is within the allocation area as compared to all such current property tax proceeds derived from the allocation area. A unit that does not have obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish a special

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1 zone fund and deposit all the property tax proceeds in excess of those  
 2 described in subsection (b)(1) and (b)(2) that are derived from property  
 3 in the enterprise zone in the fund. The unit that creates the special zone  
 4 fund shall use the fund (based on the recommendations of the urban  
 5 enterprise association) for programs in job training, job enrichment,  
 6 and basic skill development that are designed to benefit residents and  
 7 employers in the enterprise zone or other purposes specified in  
 8 subsection (b)(3), except that where reference is made in subsection  
 9 (b)(3) to allocation area it shall refer for purposes of payments from the  
 10 special zone fund only to that part of the allocation area that is also  
 11 located in the enterprise zone. The programs shall reserve at least  
 12 one-half (1/2) of their enrollment in any session for residents of the  
 13 enterprise zone.

14 (h) After each reassessment of real property in an area under the  
 15 county's reassessment plan under IC 6-1.1-4-4.2, the ~~department of~~  
 16 ~~local government finance~~ **county auditor** shall, **on forms prescribed**  
 17 **by the department of local government finance**, adjust the base  
 18 assessed value one (1) time to neutralize any effect of the reassessment  
 19 of the real property in the area on the property tax proceeds allocated  
 20 to the military base reuse district under this section. After each annual  
 21 adjustment under IC 6-1.1-4-4.5, the ~~department of local government~~  
 22 ~~finance~~ **county auditor** shall, **on forms prescribed by the**  
 23 **department of local government finance**, adjust the base assessed  
 24 value to neutralize any effect of the annual adjustment on the property  
 25 tax proceeds allocated to the military base reuse district under this  
 26 section. However, the adjustments under this subsection may not  
 27 include the effect of property tax abatements under IC 6-1.1-12.1, and  
 28 these adjustments may not produce less property tax proceeds allocable  
 29 to the military base reuse district under subsection (b)(3) than would  
 30 otherwise have been received if the reassessment under the county's  
 31 reassessment plan or annual adjustment had not occurred. ~~The~~  
 32 ~~department of local government finance~~ may prescribe procedures for  
 33 county and township officials to follow to assist the department in  
 34 making the adjustments. **The county auditor shall, in the manner**  
 35 **prescribed by the department of local government finance, submit**  
 36 **the forms required by this subsection to the department of local**  
 37 **government finance no later than July 15 of each year.**

38 (i) If the reuse authority adopts a declaratory resolution or an  
 39 amendment to a declaratory resolution that contains an allocation  
 40 provision and the reuse authority makes either of the filings required  
 41 under section 12(c) or 13(f) of this chapter after the first anniversary of  
 42 the effective date of the allocation provision, the auditor of the county

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1 in which the military base reuse district is located shall compute the  
2 base assessed value for the allocation area using the assessment date  
3 immediately preceding the later of:

- 4 (1) the date on which the documents are filed with the county
- 5 auditor; or
- 6 (2) the date on which the documents are filed with the department
- 7 of local government finance.

8 (j) For an allocation area established after June 30, 2024,  
9 "residential property" refers to the assessed value of property that is  
10 allocated to the one percent (1%) homestead land and improvement  
11 categories in the county tax and billing software system, along with the  
12 residential assessed value as defined for purposes of calculating the  
13 rate for the local income tax property tax relief credit designated for  
14 residential property under IC 6-3.6-5-6(d)(3) (before its expiration).

15 SECTION 16<del>[1]>. IC 36-7-30.5-30, AS AMENDED BY  
16 P.L.174-2022, SECTION 75, IS AMENDED TO READ AS  
17 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 30. (a) The  
18 following definitions apply throughout this section:

19 (1) "Allocation area" means that part of a military base  
20 development area to which an allocation provision of a  
21 declaratory resolution adopted under section 16 of this chapter  
22 refers for purposes of distribution and allocation of property taxes.

23 (2) "Base assessed value" means, subject to subsection (i):

- 24 (A) the net assessed value of all the property as finally
- 25 determined for the assessment date immediately preceding the
- 26 adoption date of the allocation provision of the declaratory
- 27 resolution, as adjusted under subsection (h); plus
- 28 (B) to the extent that it is not included in clause (A) or (C), the
- 29 net assessed value of any and all parcels or classes of parcels
- 30 identified as part of the base assessed value in the declaratory
- 31 resolution or an amendment to the declaratory resolution, as
- 32 finally determined for any subsequent assessment date; plus
- 33 (C) to the extent that it is not included in clause (A) or (B), the
- 34 net assessed value of property that is assessed as residential
- 35 property under the rules of the department of local government
- 36 finance, within the allocation area, as finally determined for
- 37 the current assessment date.

38 (3) "Property taxes" means taxes imposed under IC 6-1.1 on real  
39 property.

40 (b) A declaratory resolution adopted under section 16 of this chapter  
41 before the date set forth in IC 36-7-14-39(b) pertaining to declaratory  
42 resolutions adopted under IC 36-7-14-15 may include a provision with

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1 respect to the allocation and distribution of property taxes for the  
 2 purposes and in the manner provided in this section. A declaratory  
 3 resolution previously adopted may include an allocation provision by  
 4 the amendment of that declaratory resolution in accordance with the  
 5 procedures set forth in section 18 of this chapter. The allocation  
 6 provision may apply to all or part of the military base development  
 7 area. The allocation provision must require that any property taxes  
 8 subsequently levied by or for the benefit of any public body entitled to  
 9 a distribution of property taxes on taxable property in the allocation  
 10 area be allocated and distributed as follows:

11 (1) Except as otherwise provided in this section, the proceeds of  
 12 the taxes attributable to the lesser of:

13 (A) the assessed value of the property for the assessment date  
 14 with respect to which the allocation and distribution is made;

15 or

16 (B) the base assessed value;  
 17 shall be allocated to and, when collected, paid into the funds of  
 18 the respective taxing units.

19 (2) The excess of the proceeds of the property taxes imposed for  
 20 the assessment date with respect to which the allocation and  
 21 distribution is made that are attributable to taxes imposed after  
 22 being approved by the voters in a referendum or local public  
 23 question conducted after April 30, 2010, not otherwise included  
 24 in subdivision (1) shall be allocated to and, when collected, paid  
 25 into the funds of the taxing unit for which the referendum or local  
 26 public question was conducted.

27 (3) Except as otherwise provided in this section, property tax  
 28 proceeds in excess of those described in subdivisions (1) and (2)  
 29 shall be allocated to the development authority and, when  
 30 collected, paid into an allocation fund for that allocation area that  
 31 may be used by the development authority and only to do one (1)  
 32 or more of the following:

33 (A) Pay the principal of and interest and redemption premium  
 34 on any obligations incurred by the development authority or  
 35 any other entity for the purpose of financing or refinancing  
 36 military base development or reuse activities in or directly  
 37 serving or benefiting that allocation area.

38 (B) Establish, augment, or restore the debt service reserve for  
 39 bonds payable solely or in part from allocated tax proceeds in  
 40 that allocation area or from other revenues of the development  
 41 authority, including lease rental revenues.

42 (C) Make payments on leases payable solely or in part from

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allocated tax proceeds in that allocation area.

(D) Reimburse any other governmental body for expenditures made for local public improvements (or structures) in or directly serving or benefiting that allocation area.

(E) For property taxes first due and payable before 2009, pay all or a part of a property tax replacement credit to taxpayers in an allocation area as determined by the development authority. This credit equals the amount determined under the following STEPS for each taxpayer in a taxing district (as defined in IC 6-1.1-1-20) that contains all or part of the allocation area:

STEP ONE: Determine that part of the sum of the amounts under IC 6-1.1-21-2(g)(1)(A), IC 6-1.1-21-2(g)(2), IC 6-1.1-21-2(g)(3), IC 6-1.1-21-2(g)(4), and IC 6-1.1-21-2(g)(5) (before their repeal) that is attributable to the taxing district.

STEP TWO: Divide:

- (i) that part of each county's eligible property tax replacement amount (as defined in IC 6-1.1-21-2 (before its repeal)) for that year as determined under IC 6-1.1-21-4 (before its repeal) that is attributable to the taxing district; by
- (ii) the STEP ONE sum.

STEP THREE: Multiply:

- (i) the STEP TWO quotient; by
- (ii) the total amount of the taxpayer's taxes (as defined in IC 6-1.1-21-2 (before its repeal)) levied in the taxing district that have been allocated during that year to an allocation fund under this section.

If not all the taxpayers in an allocation area receive the credit in full, each taxpayer in the allocation area is entitled to receive the same proportion of the credit. A taxpayer may not receive a credit under this section and a credit under section 32 of this chapter (before its repeal) in the same year.

(F) Pay expenses incurred by the development authority for local public improvements or structures that were in the allocation area or directly serving or benefiting the allocation area.

(G) Reimburse public and private entities for expenses incurred in training employees of industrial facilities that are located:

- (i) in the allocation area; and

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(ii) on a parcel of real property that has been classified as industrial property under the rules of the department of local government finance.

However, the total amount of money spent for this purpose in any year may not exceed the total amount of money in the allocation fund that is attributable to property taxes paid by the industrial facilities described in this clause. The reimbursements under this clause must be made not more than three (3) years after the date on which the investments that are the basis for the increment financing are made.

(H) Expend money and provide financial assistance as authorized in section 15(26) of this chapter.

The allocation fund may not be used for operating expenses of the development authority.

(4) Except as provided in subsection (g), before July 15 of each year the development authority shall do the following:

(A) Determine the amount, if any, by which property taxes payable to the allocation fund in the following year will exceed the amount of property taxes necessary to make, when due, principal and interest payments on bonds described in subdivision (3) plus the amount necessary for other purposes described in subdivisions (2) and (3).

(B) Provide a written notice to the appropriate county auditors and the fiscal bodies and other officers who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or partly located within the allocation area. The notice must:

(i) state the amount, if any, of the excess property taxes that the development authority has determined may be paid to the respective taxing units in the manner prescribed in subdivision (1); or

(ii) state that the development authority has determined that there is no excess assessed value that may be allocated to the respective taxing units in the manner prescribed in subdivision (1).

The county auditors shall allocate to the respective taxing units the amount, if any, of excess assessed value determined by the development authority. The development authority may not authorize a payment to the respective taxing units under this subdivision if to do so would endanger the interest of the holders of bonds described in subdivision (3) or lessors under section 24 of this chapter. Property taxes received by a taxing

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1 unit under this subdivision before 2009 are eligible for the  
 2 property tax replacement credit provided under IC 6-1.1-21  
 3 (before its repeal).

4 (c) For the purpose of allocating taxes levied by or for any taxing  
 5 unit or units, the assessed value of taxable property in a territory in the  
 6 allocation area that is annexed by a taxing unit after the effective date  
 7 of the allocation provision of the declaratory resolution is the lesser of:  
 8 (1) the assessed value of the property for the assessment date with  
 9 respect to which the allocation and distribution is made; or  
 10 (2) the base assessed value.

11 (d) Property tax proceeds allocable to the military base development  
 12 district under subsection (b)(3) may, subject to subsection (b)(4), be  
 13 irrevocably pledged by the military base development district for  
 14 payment as set forth in subsection (b)(3).

15 (e) Notwithstanding any other law, each assessor shall, upon  
 16 petition of the development authority, reassess the taxable property  
 17 situated upon or in or added to the allocation area, effective on the next  
 18 assessment date after the petition.

19 (f) Notwithstanding any other law, the assessed value of all taxable  
 20 property in the allocation area, for purposes of tax limitation, property  
 21 tax replacement, and the making of the budget, tax rate, and tax levy  
 22 for each political subdivision in which the property is located is the  
 23 lesser of:  
 24 (1) the assessed value of the property as valued without regard to  
 25 this section; or  
 26 (2) the base assessed value.

27 (g) If any part of the allocation area is located in an enterprise zone  
 28 created under IC 5-28-15, the development authority shall create funds  
 29 as specified in this subsection. A development authority that has  
 30 obligations, bonds, or leases payable from allocated tax proceeds under  
 31 subsection (b)(3) shall establish an allocation fund for the purposes  
 32 specified in subsection (b)(3) and a special zone fund. The  
 33 development authority shall, until the end of the enterprise zone phase  
 34 out period, deposit each year in the special zone fund any amount in the  
 35 allocation fund derived from property tax proceeds in excess of those  
 36 described in subsection (b)(1) and (b)(2) from property located in the  
 37 enterprise zone that exceeds the amount sufficient for the purposes  
 38 specified in subsection (b)(3) for the year. The amount sufficient for  
 39 purposes specified in subsection (b)(3) for the year shall be determined  
 40 based on the pro rata part of such current property tax proceeds from  
 41 the part of the enterprise zone that is within the allocation area as  
 42 compared to all such current property tax proceeds derived from the

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1 allocation area. A development authority that does not have  
 2 obligations, bonds, or leases payable from allocated tax proceeds under  
 3 subsection (b)(3) shall establish a special zone fund and deposit all the  
 4 property tax proceeds in excess of those described in subsection (b)(1)  
 5 and (b)(2) that are derived from property in the enterprise zone in the  
 6 fund. The development authority that creates the special zone fund  
 7 shall use the fund (based on the recommendations of the urban  
 8 enterprise association) for programs in job training, job enrichment,  
 9 and basic skill development that are designed to benefit residents and  
 10 employers in the enterprise zone or for other purposes specified in  
 11 subsection (b)(3), except that where reference is made in subsection  
 12 (b)(3) to an allocation area it shall refer for purposes of payments from  
 13 the special zone fund only to that part of the allocation area that is also  
 14 located in the enterprise zone. The programs shall reserve at least  
 15 one-half (1/2) of their enrollment in any session for residents of the  
 16 enterprise zone.

17 (h) After each reassessment of real property in an area under a  
 18 reassessment plan prepared under IC 6-1.1-4-4.2, the ~~department of~~  
 19 ~~local government finance county auditor~~ shall, **on forms prescribed**  
 20 **by the department of local government finance**, adjust the base  
 21 assessed value one (1) time to neutralize any effect of the reassessment  
 22 of the real property in the area on the property tax proceeds allocated  
 23 to the military base development district under this section. After each  
 24 annual adjustment under IC 6-1.1-4-4.5, the ~~department of local~~  
 25 ~~government finance county auditor~~ shall, **on forms prescribed by the**  
 26 **department of local government finance**, adjust the base assessed  
 27 value to neutralize any effect of the annual adjustment on the property  
 28 tax proceeds allocated to the military base development district under  
 29 this section. However, the adjustments under this subsection may not  
 30 include the effect of property tax abatements under IC 6-1.1-12.1, and  
 31 these adjustments may not produce less property tax proceeds allocable  
 32 to the military base development district under subsection (b)(3) than  
 33 would otherwise have been received if the reassessment under the  
 34 county's reassessment plan or annual adjustment had not occurred. ~~The~~  
 35 ~~department of local government finance may prescribe procedures for~~  
 36 ~~county and township officials to follow to assist the department in~~  
 37 ~~making the adjustments. The county auditor shall, in the manner~~  
 38 **prescribed by the department of local government finance, submit**  
 39 **the forms required by this subsection to the department of local**  
 40 **government finance no later than July 15 of each year.**

41 (i) If the development authority adopts a declaratory resolution or  
 42 an amendment to a declaratory resolution that contains an allocation

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1 provision and the development authority makes either of the filings  
2 required under section 17(e) or 18(f) of this chapter after the first  
3 anniversary of the effective date of the allocation provision, the auditor  
4 of the county in which the military base development district is located  
5 shall compute the base assessed value for the allocation area using the  
6 assessment date immediately preceding the later of:

- 7 (1) the date on which the documents are filed with the county
- 8 auditor; or
- 9 (2) the date on which the documents are filed with the department
- 10 of local government finance.

11 (j) For an allocation area established after June 30, 2024,  
12 "residential property" refers to the assessed value of property that is  
13 allocated to the one percent (1%) homestead land and improvement  
14 categories in the county tax and billing software system, along with the  
15 residential assessed value as defined for purposes of calculating the  
16 rate for the local income tax property tax relief credit designated for  
17 residential property under IC 6-3.6-5-6(d)(3).

18 SECTION 16<del>1</del>[2]. IC 36-7-30.5-30, AS AMENDED BY  
19 P.L.68-2025, SECTION 238, IS AMENDED TO READ AS  
20 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 30. (a) The  
21 following definitions apply throughout this section:

22 (1) "Allocation area" means that part of a military base  
23 development area to which an allocation provision of a  
24 declaratory resolution adopted under section 16 of this chapter  
25 refers for purposes of distribution and allocation of property taxes.

26 (2) "Base assessed value" means, subject to subsection (i):

27 (A) the net assessed value of all the property as finally  
28 determined for the assessment date immediately preceding the  
29 adoption date of the allocation provision of the declaratory  
30 resolution, as adjusted under subsection (h); plus

31 (B) to the extent that it is not included in clause (A) or (C), the  
32 net assessed value of any and all parcels or classes of parcels  
33 identified as part of the base assessed value in the declaratory  
34 resolution or an amendment to the declaratory resolution, as

35 finally determined for any subsequent assessment date; plus  
36 (C) to the extent that it is not included in clause (A) or (B), the  
37 net assessed value of property that is assessed as residential  
38 property under the rules of the department of local government

39 finance, within the allocation area, as finally determined for  
40 the current assessment date.  
41 (3) "Property taxes" means taxes imposed under IC 6-1.1 on real  
42 property.

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1 (b) A declaratory resolution adopted under section 16 of this chapter  
 2 before the date set forth in IC 36-7-14-39(b) pertaining to declaratory  
 3 resolutions adopted under IC 36-7-14-15 may include a provision with  
 4 respect to the allocation and distribution of property taxes for the  
 5 purposes and in the manner provided in this section. A declaratory  
 6 resolution previously adopted may include an allocation provision by  
 7 the amendment of that declaratory resolution in accordance with the  
 8 procedures set forth in section 18 of this chapter. The allocation  
 9 provision may apply to all or part of the military base development  
 10 area. The allocation provision must require that any property taxes  
 11 subsequently levied by or for the benefit of any public body entitled to  
 12 a distribution of property taxes on taxable property in the allocation  
 13 area be allocated and distributed as follows:

14 (1) Except as otherwise provided in this section, the proceeds of  
 15 the taxes attributable to the lesser of:

16 (A) the assessed value of the property for the assessment date  
 17 with respect to which the allocation and distribution is made;

18 or

19 (B) the base assessed value;

20 shall be allocated to and, when collected, paid into the funds of  
 21 the respective taxing units.

22 (2) The excess of the proceeds of the property taxes imposed for  
 23 the assessment date with respect to which the allocation and  
 24 distribution is made that are attributable to taxes imposed after  
 25 being approved by the voters in a referendum or local public  
 26 question conducted after April 30, 2010, not otherwise included  
 27 in subdivision (1) shall be allocated to and, when collected, paid  
 28 into the funds of the taxing unit for which the referendum or local  
 29 public question was conducted.

30 (3) Except as otherwise provided in this section, property tax  
 31 proceeds in excess of those described in subdivisions (1) and (2)  
 32 shall be allocated to the development authority and, when  
 33 collected, paid into an allocation fund for that allocation area that  
 34 may be used by the development authority and only to do one (1)  
 35 or more of the following:

36 (A) Pay the principal of and interest and redemption premium  
 37 on any obligations incurred by the development authority or  
 38 any other entity for the purpose of financing or refinancing  
 39 military base development or reuse activities in or directly  
 40 serving or benefiting that allocation area.

41 (B) Establish, augment, or restore the debt service reserve for  
 42 bonds payable solely or in part from allocated tax proceeds in

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that allocation area or from other revenues of the development authority, including lease rental revenues.

(C) Make payments on leases payable solely or in part from allocated tax proceeds in that allocation area.

(D) Reimburse any other governmental body for expenditures made for local public improvements (or structures) in or directly serving or benefiting that allocation area.

(E) For property taxes first due and payable before 2009, pay all or a part of a property tax replacement credit to taxpayers in an allocation area as determined by the development authority. This credit equals the amount determined under the following STEPS for each taxpayer in a taxing district (as defined in IC 6-1.1-1-20) that contains all or part of the allocation area:

STEP ONE: Determine that part of the sum of the amounts under IC 6-1.1-21-2(g)(1)(A), IC 6-1.1-21-2(g)(2), IC 6-1.1-21-2(g)(3), IC 6-1.1-21-2(g)(4), and IC 6-1.1-21-2(g)(5) (before their repeal) that is attributable to the taxing district.

STEP TWO: Divide:

(i) that part of each county's eligible property tax replacement amount (as defined in IC 6-1.1-21-2 (before its repeal)) for that year as determined under IC 6-1.1-21-4 (before its repeal) that is attributable to the taxing district; by

(ii) the STEP ONE sum.

STEP THREE: Multiply:

(i) the STEP TWO quotient; by  
(ii) the total amount of the taxpayer's taxes (as defined in IC 6-1.1-21-2 (before its repeal)) levied in the taxing district that have been allocated during that year to an allocation fund under this section.

If not all the taxpayers in an allocation area receive the credit in full, each taxpayer in the allocation area is entitled to receive the same proportion of the credit. A taxpayer may not receive a credit under this section and a credit under section 32 of this chapter (before its repeal) in the same year.

(F) Pay expenses incurred by the development authority for local public improvements or structures that were in the allocation area or directly serving or benefiting the allocation area.

(G) Reimburse public and private entities for expenses

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incurred in training employees of industrial facilities that are located:

- (i) in the allocation area; and
- (ii) on a parcel of real property that has been classified as industrial property under the rules of the department of local government finance.

However, the total amount of money spent for this purpose in any year may not exceed the total amount of money in the allocation fund that is attributable to property taxes paid by the industrial facilities described in this clause. The reimbursements under this clause must be made not more than three (3) years after the date on which the investments that are the basis for the increment financing are made.

(H) Expend money and provide financial assistance as authorized in section 15(26) of this chapter.

The allocation fund may not be used for operating expenses of the development authority.

(4) Except as provided in subsection (g), before July 15 of each year the development authority shall do the following:

(A) Determine the amount, if any, by which property taxes payable to the allocation fund in the following year will exceed the amount of property taxes necessary to make, when due, principal and interest payments on bonds described in subdivision (3) plus the amount necessary for other purposes described in subdivisions (2) and (3).

(B) Provide a written notice to the appropriate county auditors and the fiscal bodies and other officers who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or partly located within the allocation area. The notice must:

- (i) state the amount, if any, of the excess property taxes that the development authority has determined may be paid to the respective taxing units in the manner prescribed in subdivision (1); or
- (ii) state that the development authority has determined that there is no excess assessed value that may be allocated to the respective taxing units in the manner prescribed in subdivision (1).

The county auditors shall allocate to the respective taxing units the amount, if any, of excess assessed value determined by the development authority. The development authority may not authorize a payment to the respective taxing units under this

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1 subdivision if to do so would endanger the interest of the  
 2 holders of bonds described in subdivision (3) or lessors under  
 3 section 24 of this chapter. Property taxes received by a taxing  
 4 unit under this subdivision before 2009 are eligible for the  
 5 property tax replacement credit provided under IC 6-1.1-21  
 6 (before its repeal).

7 (c) For the purpose of allocating taxes levied by or for any taxing  
 8 unit or units, the assessed value of taxable property in a territory in the  
 9 allocation area that is annexed by a taxing unit after the effective date  
 10 of the allocation provision of the declaratory resolution is the lesser of:  
 11 (1) the assessed value of the property for the assessment date with  
 12 respect to which the allocation and distribution is made; or  
 13 (2) the base assessed value.

14 (d) Property tax proceeds allocable to the military base development  
 15 district under subsection (b)(3) may, subject to subsection (b)(4), be  
 16 irrevocably pledged by the military base development district for  
 17 payment as set forth in subsection (b)(3).

18 (e) Notwithstanding any other law, each assessor shall, upon  
 19 petition of the development authority, reassess the taxable property  
 20 situated upon or in or added to the allocation area, effective on the next  
 21 assessment date after the petition.

22 (f) Notwithstanding any other law, the assessed value of all taxable  
 23 property in the allocation area, for purposes of tax limitation, property  
 24 tax replacement, and the making of the budget, tax rate, and tax levy  
 25 for each political subdivision in which the property is located is the  
 26 lesser of:  
 27 (1) the assessed value of the property as valued without regard to  
 28 this section; or  
 29 (2) the base assessed value.

30 (g) If any part of the allocation area is located in an enterprise zone  
 31 created under IC 5-28-15, the development authority shall create funds  
 32 as specified in this subsection. A development authority that has  
 33 obligations, bonds, or leases payable from allocated tax proceeds under  
 34 subsection (b)(3) shall establish an allocation fund for the purposes  
 35 specified in subsection (b)(3) and a special zone fund. The  
 36 development authority shall, until the end of the enterprise zone phase  
 37 out period, deposit each year in the special zone fund any amount in the  
 38 allocation fund derived from property tax proceeds in excess of those  
 39 described in subsection (b)(1) and (b)(2) from property located in the  
 40 enterprise zone that exceeds the amount sufficient for the purposes  
 41 specified in subsection (b)(3) for the year. The amount sufficient for  
 42 purposes specified in subsection (b)(3) for the year shall be determined

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1 based on the pro rata part of such current property tax proceeds from  
 2 the part of the enterprise zone that is within the allocation area as  
 3 compared to all such current property tax proceeds derived from the  
 4 allocation area. A development authority that does not have  
 5 obligations, bonds, or leases payable from allocated tax proceeds under  
 6 subsection (b)(3) shall establish a special zone fund and deposit all the  
 7 property tax proceeds in excess of those described in subsection (b)(1)  
 8 and (b)(2) that are derived from property in the enterprise zone in the  
 9 fund. The development authority that creates the special zone fund  
 10 shall use the fund (based on the recommendations of the urban  
 11 enterprise association) for programs in job training, job enrichment,  
 12 and basic skill development that are designed to benefit residents and  
 13 employers in the enterprise zone or for other purposes specified in  
 14 subsection (b)(3), except that where reference is made in subsection  
 15 (b)(3) to an allocation area it shall refer for purposes of payments from  
 16 the special zone fund only to that part of the allocation area that is also  
 17 located in the enterprise zone. The programs shall reserve at least  
 18 one-half (1/2) of their enrollment in any session for residents of the  
 19 enterprise zone.

20 (h) After each reassessment of real property in an area under a  
 21 reassessment plan prepared under IC 6-1.1-4-4.2, the ~~department of~~  
 22 ~~local government finance~~ **county auditor** shall, **on forms prescribed**  
 23 **by the department of local government finance**, adjust the base  
 24 assessed value one (1) time to neutralize any effect of the reassessment  
 25 of the real property in the area on the property tax proceeds allocated  
 26 to the military base development district under this section. After each  
 27 annual adjustment under IC 6-1.1-4-4.5, the ~~department of local~~  
 28 ~~government finance~~ **county auditor** shall, **on forms prescribed by the**  
 29 **department of local government finance**, adjust the base assessed  
 30 value to neutralize any effect of the annual adjustment on the property  
 31 tax proceeds allocated to the military base development district under  
 32 this section. However, the adjustments under this subsection may not  
 33 include the effect of property tax abatements under IC 6-1.1-12.1, and  
 34 these adjustments may not produce less property tax proceeds allocable  
 35 to the military base development district under subsection (b)(3) than  
 36 would otherwise have been received if the reassessment under the  
 37 county's reassessment plan or annual adjustment had not occurred. ~~The~~  
 38 ~~department of local government finance~~ may prescribe procedures for  
 39 ~~county and township officials to follow to assist the department in~~  
 40 ~~making the adjustments.~~ **The county auditor shall, in the manner**  
 41 **prescribed by the department of local government finance, submit**  
 42 **the forms required by this subsection to the department of local**

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**government finance no later than July 15 of each year.**

(i) If the development authority adopts a declaratory resolution or an amendment to a declaratory resolution that contains an allocation provision and the development authority makes either of the filings required under section 17(e) or 18(f) of this chapter after the first anniversary of the effective date of the allocation provision, the auditor of the county in which the military base development district is located shall compute the base assessed value for the allocation area using the assessment date immediately preceding the later of:

- (1) the date on which the documents are filed with the county auditor; or
- (2) the date on which the documents are filed with the department of local government finance.

(j) For an allocation area established after June 30, 2024, "residential property" refers to the assessed value of property that is allocated to the one percent (1%) homestead land and improvement categories in the county tax and billing software system, along with the residential assessed value as defined for purposes of calculating the rate for the local income tax property tax relief credit designated for residential property under IC 6-3.6-5-6(d)(3) (before its expiration).

SECTION 16 ~~⇒~~ [3]. IC 36-7-32-19, AS AMENDED BY P.L.86-2018, SECTION 349, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 19. (a) The state board of accounts and department of local government finance shall make the rules and prescribe the forms and procedures that the state board of accounts and department of local government finance consider appropriate for the implementation of an allocation area under this chapter.

(b) After each reassessment of real property in an area under a reassessment plan prepared under IC 6-1.1-4-4.2, the ~~department of local government finance~~ **county auditor** shall, **on forms prescribed by the department of local government finance**, adjust the base assessed value one (1) time to neutralize any effect of the reassessment of the real property in the area on the property tax proceeds allocated to the certified technology park fund under section 17 of this chapter. After each annual adjustment under IC 6-1.1-4-4.5, the ~~department of local government finance~~ **county auditor** shall, **on forms prescribed by the department of local government finance**, adjust the base assessed value to neutralize any effect of the annual adjustment on the property tax proceeds allocated to the certified technology park fund under section 17 of this chapter.

(c) **The county auditor shall, in the manner prescribed by the**

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1 **department of local government finance, submit the forms**  
2 **required by this section to the department of local government**  
3 **finance no later than July 15 of each year.**

4 SECTION 16~~4~~[4]. IC 36-7-32.5-16, AS ADDED BY  
5 P.L.135-2022, SECTION 28, IS AMENDED TO READ AS  
6 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 16. (a) The state  
7 board of accounts, the department of state revenue, and the department  
8 of local government finance may adopt rules under IC 4-22-2 and  
9 prescribe the forms and procedures that the state board of accounts, the  
10 department of state revenue, and the department of local government  
11 finance consider appropriate for the implementation of an innovation  
12 development district under this chapter. However, before adopting  
13 rules under this section, the state board of accounts, the department of  
14 state revenue, and the department of local government finance shall  
15 submit a report to the budget committee that:

16 (1) describes the rules proposed by the state board of accounts,  
17 the department of state revenue, and the department of local  
18 government finance; and

19 (2) recommends statutory changes necessary to implement the  
20 provisions of this chapter.

21 (b) After each reassessment of real property in an area under a  
22 county's reassessment plan prepared under IC 6-1.1-4-4.2, the  
23 department of local government finance county auditor shall, on  
24 forms prescribed by the department of local government finance,  
25 adjust the base assessed value one (1) time to neutralize any effect of  
26 the reassessment of the real property in the area on the property tax  
27 proceeds allocated to the local innovation development district fund  
28 established by section 19 of this chapter.

29 (c) After each annual adjustment under IC 6-1.1-4-4.5, the  
30 department of local government finance county auditor shall, on  
31 forms prescribed by the department of local government finance,  
32 adjust the base assessed value to neutralize any effect of the annual  
33 adjustment on the property tax proceeds allocated to the local  
34 innovation development district fund established by section 19 of this  
35 chapter.

36 (d) **The county auditor shall, in the manner prescribed by the**  
37 **department of local government finance, submit the forms**  
38 **required by this section to the department of local government**  
39 **finance no later than July 15 of each year.**

40 SECTION 16~~4~~[5]. IC 36-7-42.5 IS ADDED TO THE INDIANA  
41 CODE AS A NEW CHAPTER TO READ AS FOLLOWS  
42 [EFFECTIVE JULY 1, 2026]:

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**Chapter 42.5. Tourism Improvement Districts**

**Sec. 1. This chapter applies to all units except townships.**

**Sec. 2. As used in this chapter, "activities" means any programs or services that promote business activity or tourism activity and are provided to confer specific benefits upon the businesses that are located in the tourism improvement district.**

**Sec. 3. As used in this chapter, "district" means a tourism improvement district established by an ordinance adopted under section 13 of this chapter.**

**Sec. 4. As used in this chapter, "district management association" means a private nonprofit entity designated in the district plan that enters into a contract with a unit to administer and implement the district's activities and improvements.**

**Sec. 5. As used in this chapter, "district plan" means a proposal for a district that contains the information described in section 9(c) of this chapter.**

**Sec. 6. As used in this chapter, "improvements" means the acquisition, construction, installation, or maintenance of any tangible property in the district with an estimated useful life of five (5) years or more.**

**Sec. 7. As used in this chapter, "legislative body" has the meaning set forth in IC 36-1-2-9.**

**Sec. 8. As used in this chapter, "owner" refers to any person recognized by the unit as the owner of a business within the district, without regard to whether the person is the owner of the real property on which the business is located.**

**Sec. 9. (a) A person that intends to file a petition for the establishment of a district under this section must first provide written notice to the clerk (as defined in IC 36-1-2-4) in the case of a municipality, or the county auditor in the case of a county, of the person's intent before initiating the petition process.**

**(b) A petition for the establishment of a district may be filed with the clerk of the municipality or the county auditor not later than one hundred twenty (120) days after the date on which the notice of intent for the petition is filed with the clerk of the municipality or the county auditor under subsection (a). The petition shall include the name and legal status of the filing party and the district plan.**

**(c) The district plan shall include at least the following:**

- (1) The name of the proposed district.**
- (2) Subject to section 9.5 of this chapter, a map of the proposed district, including a description of the boundaries of**

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the district in a manner sufficient to identify the businesses included.

- (3) The proposed source or sources of financing, including:
  - (A) the proposed method and basis of levying the special assessment in sufficient detail to allow each owner to calculate the amount of the special assessment that may be levied against the owner's business; and
  - (B) whether the district may issue bonds to finance improvements.

(4) A list of the businesses to be assessed and a statement of the manner in which the expenses of a district using a method allowed under section 11 of this chapter will be imposed upon a benefited business in proportion to the benefit received by the business, including costs for operation and maintenance.

(5) For purposes of imposing the special assessment and determining the benefits of the district's activities and improvements, a classification of the types of businesses within the proposed district. The classification may include the following variations in the assessment formula:

- (A) Square footage of the business.
- (B) Number of employees.
- (C) Geography.
- (D) Gross sales.
- (E) Other similar factors that reasonably relate to the benefit received.

(6) An estimate of the amount of revenue needed to accomplish or pay for the district's proposed activities and improvements.

(7) Subject to section 9.5 of this chapter, a statement identifying the district management association, including the district management association's board of directors and governance structure and any proposed rules or regulations that may be applicable to the district.

(8) A statement indicating where a complete copy of the district plan, whether in hard copy or electronic form, may be obtained or accessed.

(9) Any other item or matter required to be incorporated in the district plan by the unit's legislative body. The legislative body may require in the district plan that the boundaries of the district be drawn to:

- (A) exclude businesses; or
- (B) prevent overlap of the district with another district or

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area in which a special assessment is imposed.

**Sec. 9.5.** Owners of the following property may not be included within the territory of a district and the owners of such property shall not be considered in determining whether the petition signature requirements under section 13 of this chapter are met:

- (1) Any property that receives a homestead standard deduction under IC 6-1.1-12-37.
- (2) Any property that is used for single family residential housing.
- (3) Any property that is used for multi-unit residential housing.

In addition, the property described in this section shall not be subject to a special assessment under this chapter.

**Sec. 10.** Subject to section 9.5 of this chapter, the territory of a tourism improvement district:

- (1) in the case of a municipality, may include only territory within the municipality; or
- (2) in the case of a county, may include only territory of the county that is not within any municipality in the county.

**Sec. 11. (a)** A special assessment on businesses located within the district shall be levied on the basis of the estimated benefit to the businesses within the district. The unit's legislative body may use the classification of the types of businesses described in section 9(c)(5) of this chapter in determining the benefit to a business provided by the district.

(b) The special assessment that may be levied on businesses located within the district may take any form that confers benefits to the assessed business and may include any combination of the following methods:

- (1) A percentage rate per transaction at a business within the district.
- (2) A fixed rate per transaction per day at a business within the district.
- (3) A percentage of gross sales at a business within the district.

(c) The special assessment may be levied on different types of businesses located within the district and is not required to be levied on the same basis or at the same rate.

**Sec. 12. (a)** After receipt of a petition under section 9 of this chapter, the clerk of the municipality or the county auditor shall, in the manner provided by IC 5-3-1, publish notice of a hearing on the proposed district. The clerk of the municipality or the county

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1 auditor shall mail a copy of the notice to each owner within the  
2 proposed district. The notice must include the boundaries of the  
3 proposed district, a description of the proposed activities and  
4 improvements, the proposed formula for determining the  
5 percentage of the total benefit to be received by each business, the  
6 method of determining the benefit received by each business, and  
7 the hearing date. The date of the hearing may not be more than  
8 sixty (60) days after the date on which the notice is mailed.

9 (b) At the public hearing under subsection (a), the legislative  
10 body shall hear all owners in the proposed district (who appear  
11 and request to be heard) upon the questions of:

- 12 (1) the sufficiency of the notice;
  - 13 (2) whether the proposed activities and improvements are of  
14 public utility and benefit;
  - 15 (3) whether the formula or method to be used for the  
16 assessment of special benefits is appropriate;
  - 17 (4) whether the district contains all, or more or less than all,  
18 of the territory specially benefited by the activities and  
19 improvements; and
  - 20 (5) whether each individual business owner:
    - 21 (A) that did not sign to approve the petition; and
    - 22 (B) would be subject to the assessment of the district that  
23 has otherwise reached the approval threshold;
- 24 wishes to make a request for exclusion from the district, to be  
25 approved or denied by the legislative body before the final  
26 passage of the ordinance establishing the district.

27 **Sec. 13. (a)** After conducting a hearing on the proposed district,  
28 the legislative body may adopt an ordinance establishing the  
29 district if it determines that:

- 30 (1) the petition meets the requirements of this section and  
31 sections 9 through 11 of this chapter;
- 32 (2) the activities and improvements to be undertaken in the  
33 district will provide special benefits to businesses in the  
34 district and will be of public utility and benefit;
- 35 (3) the benefits provided by the activities and improvements  
36 will be new benefits that do not replace benefits existing  
37 before the establishment of the district; and
- 38 (4) the formula or method to be used for the assessment of  
39 special benefits is appropriate.

40 (b) The legislative body may adopt the ordinance only if it  
41 determines that the petition has been signed by:

- 42 (1) at least sixty-seven percent (67%) of the owners of

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1 businesses within the proposed district; and  
 2 (2) the owners of businesses within the proposed district that  
 3 constitute more than fifty percent (50%) of the revenue to be  
 4 collected from the special assessments.

5 (c) The ordinance shall:  
 6 (1) incorporate the information set forth in the district plan;  
 7 (2) specify the time and manner in which special assessments  
 8 levied under this chapter are to be collected and paid to the  
 9 unit's fiscal officer for deposit in the tourism improvement  
 10 fund established under section 14 of this chapter; and  
 11 (3) include any other content that the legislative body  
 12 determines is reasonable as it relates to the operation of the  
 13 district.

14 For purposes of subdivision (2), the collection of special  
 15 assessments under this chapter may occur at the same time and in  
 16 the same manner as for an innkeeper's tax under IC 6-9, including  
 17 the application of any enforcement mechanisms and interest and  
 18 penalty attributable to innkeeper's taxes under IC 6-9-29.

19 (d) The adoption of an ordinance establishing a district does not  
 20 affect and may not be construed to authorize any decrease in the  
 21 level of publicly funded tourism promotion services that existed  
 22 before the district's establishment.

23 Sec. 14. (a) The unit's fiscal officer shall establish a special fund,  
 24 known as the tourism improvement fund, and shall deposit in the  
 25 tourism improvement fund all special assessments received under  
 26 this chapter and any other amounts received by the fiscal officer.

27 (b) The unit's fiscal officer may transfer money in the tourism  
 28 improvement fund to the district management association to be  
 29 used only for the purposes specified in the ordinance establishing  
 30 the district. Any bonds issued under this chapter are payable solely  
 31 from special assessments deposited in the tourism improvement  
 32 fund and other revenues of the district.

33 (c) Any money earned from investment of money in the tourism  
 34 improvement fund becomes a part of the tourism improvement  
 35 fund.

36 Sec. 15. (a) The unit shall contract with the district management  
 37 association designated in the district plan to administer and  
 38 implement the district's activities and improvements.

39 (b) The district management association may be either an  
 40 existing nonprofit corporation or a newly formed nonprofit  
 41 corporation. If the district management association is a new  
 42 nonprofit corporation created to manage the district, the certificate

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1 of incorporation or bylaws of the district management association  
2 shall provide for voting representation of owners within the  
3 district. If the district management association is an existing  
4 nonprofit corporation, the existing nonprofit corporation may  
5 create a committee of district owners or owners' representatives.

6 (c) The district management association may make  
7 recommendations to the unit's legislative body with respect to any  
8 matter involving or relating to the district.

9 (d) The unit's legislative body, for any consideration that it  
10 considers appropriate, may license or grant to the district  
11 management association the right to undertake or permit  
12 commercial activities or other private uses of the streets or other  
13 parts of the district in which the unit has any real property  
14 interest.

15 Sec. 16. (a) A district may issue bonds to provide improvements.  
16 The term of any bonds issued may not exceed ten (10) years. If a  
17 district is renewed under section 17 of this chapter, the term of any  
18 bonds issued may not exceed ten (10) years from the date of  
19 renewal.

20 (b) Bonds issued under this chapter do not constitute an  
21 indebtedness of the unit within the meaning of a constitutional or  
22 statutory debt limitation.

23 Sec. 17. (a) The initial term for a district shall be at least three  
24 (3) years and not more than ten (10) years.

25 (b) A district may be renewed for one (1) additional period of  
26 not more than ten (10) years by following the procedures for the  
27 initial establishment of a district as set forth in sections 9 through  
28 13 of this chapter.

29 (c) If a district is renewed, any remaining revenues derived from  
30 the levy of a special assessment, or any revenues derived from the  
31 sale of assets acquired with the revenues, shall be transferred to the  
32 renewed district. The following apply to the transfer of any  
33 remaining revenues of a renewed district:

34 (1) If the renewed district includes a business not included in  
35 the prior district, the remaining revenues shall be spent to  
36 benefit only the business in the prior district.

37 (2) If the renewed district does not include a business included  
38 in the prior district, the remaining revenues attributable to  
39 the parcel shall be refunded to the owners of the business by  
40 applying the method the district used under section 11 of this  
41 chapter to calculate the special assessment before the renewal.

42 (d) The boundaries, special assessments, improvements, or

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1 activities of a renewed district are not required to be the same as  
2 the original or prior district.

3 **Sec. 18. An ordinance adopted under section 13 of this chapter**  
4 **may be amended if notice of the proposed amendment is published**  
5 **and mailed in the manner provided by section 12 of this chapter.**

6 **However, if an amendment proposes to:**

- 7 (1) levy a new or increased special assessment;
- 8 (2) change the district's boundaries; or
- 9 (3) issue a new bond;

10 **the unit's legislative body shall require compliance with the**  
11 **procedures set forth in sections 9 through 13 of this chapter before**  
12 **amending the ordinance.**

13 **Sec. 19. (a) During the operation of the district, there shall be a**  
14 **thirty (30) day period, beginning one (1) year after the date of the**  
15 **district's establishment and in each year thereafter, in which the**  
16 **owners may request dissolution of the district in accordance with**  
17 **this section.**

18 **(b) After a public hearing before the unit's legislative body, the**  
19 **legislative body may dissolve a district by ordinance in either of the**  
20 **following circumstances:**

- 21 (1) **If the legislative body finds there has been**  
22 **misappropriation of funds, malfeasance, or a violation of law**  
23 **in connection with the management of the district.**
- 24 (2) **At any time during the annual thirty (30) day period**  
25 **described in subsection (a).**

26 **(c) Upon the written petitions of the owners or authorized**  
27 **representatives of businesses in the district that pay fifty percent**  
28 **(50%) or more of the special assessments levied, the unit's**  
29 **legislative body shall pass a resolution of intention to dissolve the**  
30 **district.**

31 **(d) The unit's legislative body shall first adopt a resolution of**  
32 **intention to dissolve the district before the public hearing to**  
33 **dissolve a district under this section. The resolution of intention**  
34 **must include each of the following items:**

- 35 (1) **The reason for the dissolution.**
- 36 (2) **The time and place of the public hearing.**
- 37 (3) **A proposal to dispose of any assets acquired with the**  
38 **revenues of the special assessments levied within the district.**

39 **The notice of the hearing on the resolution of intent to dissolve the**  
40 **district shall be published in the manner provided by IC 5-3-1 and**  
41 **must also be given by mail to the owner of each business subject to**  
42 **a special assessment in the district. The legislative body shall**

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1 conduct the public hearing on the resolution of intention to dissolve  
2 the district not later than thirty (30) days after the date the notice  
3 is mailed to the assessed owners.

4 (e) The public hearing to dissolve the district shall be held not  
5 more than sixty (60) days after the date of the adoption of the  
6 resolution of intention.

7 (f) A dissolution of a district under this section has the effect of  
8 repealing the ordinance adopted under section 13 of this chapter  
9 that established the district.

10 Sec. 20. (a) The district management association shall submit an  
11 annual report to the legislative body and the fiscal body before  
12 January 1 of each year, beginning in the year after the first year of  
13 the district's establishment.

14 (b) The report shall contain the following information:

15 (1) The use of revenue collected from special assessments  
16 levied under this chapter for that year.

17 (2) The activities and improvements to be provided for the  
18 ensuing year and an estimate of the cost of providing the  
19 activities and improvements for the ensuing year.

20 (3) The estimated amount of any surplus or deficit revenues  
21 to be carried over from the prior year.

22 Sec. 21. (a) Upon the dissolution or expiration without renewal  
23 of a district, any remaining revenues, after all outstanding debts  
24 are paid, derived from the:

25 (1) levy of special assessments; or

26 (2) sale of assets acquired with the revenues of the district or  
27 from bond reserve funds or construction funds;

28 shall be refunded to the owners located within the district on or  
29 before the date of the district's dissolution or expiration without  
30 renewal.

31 (b) The amount of the refund provided under subsection (a) to  
32 an owner shall be determined by applying the method the district  
33 used under section 11 of this chapter to calculate the special  
34 assessment in the year:

35 (1) in which the district was dissolved or allowed to expire  
36 without renewal; or

37 (2) before the district was dissolved or allowed to expire  
38 without renewal if a special assessment had not been levied.

39 However, in lieu of providing a refund, the unit's legislative body  
40 may instead elect to spend any remaining revenues on activities  
41 and improvements specified in the ordinance that established the  
42 district before its dissolution or expiration without renewal.

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1 (c) Any liabilities incurred by the district are not an obligation  
2 of the unit and are payable solely from the collection of special  
3 assessments deposited in the special fund under section 14 of this  
4 chapter and other revenues of the district.

5 Sec. 22. Notwithstanding any other provision of this chapter,  
6 special assessments levied to pay the principal and interest on any  
7 bonds issued under this chapter may not be reduced or terminated  
8 if doing so would interfere with the timely retirement of the debt.

9 SECTION 16-6-6. IC 36-7.5-2-10.5 IS ADDED TO THE  
10 INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS  
11 [EFFECTIVE FEBRUARY 28, 2026 (RETROACTIVE)]: **Sec. 10.5.**

12 (a) All bonds, notes, evidences of indebtedness, leases, or other  
13 written obligations issued or executed under this article by or in  
14 the name of the:

- 15 (1) Indiana finance authority;
- 16 (2) development authority; and
- 17 (3) city of Gary, the Lake County board of commissioners, or
- 18 the Lake County convention center authority established by
- 19 IC 36-7.5-7-9;

20 as authorized or approved by resolution or ordinance adopted by  
21 the entity before February 28, 2026, are hereby legalized and  
22 declared valid.

23 (b) Any pledge, dedication or designation of revenues,  
24 conveyance, or mortgage securing the bonds, notes, evidences of  
25 indebtedness, leases, or other written obligations issued or executed  
26 under this article by or in the name of the:

- 27 (1) Indiana finance authority;
- 28 (2) development authority; and
- 29 (3) city of Gary, the Lake County board of commissioners, or
- 30 the Lake County convention center authority established by
- 31 IC 36-7.5-7-9;

32 as authorized or approved by resolution or ordinance adopted by  
33 the entity before February 28, 2026, are hereby legalized and  
34 declared valid.

35 (c) Any resolutions adopted, proceedings had, and actions taken  
36 under this article by the:

- 37 (1) Indiana finance authority;
- 38 (2) development authority; and
- 39 (3) city of Gary, the Lake County board of commissioners, or
- 40 the Lake County convention center authority established by
- 41 IC 36-7.5-7-9;

42 before February 28, 2026, under which the bonds, notes, evidences

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1 of indebtedness, leases, or other written obligations were or will be  
2 issued or under which the pledge, dedication or designation of  
3 revenues, conveyance, or mortgage was or will be granted are  
4 hereby legalized and declared valid.

5 (d) An action to contest the validity of any action taken under  
6 this article may not be brought after the fifteenth day following the  
7 date the resolution of the:

- 8 (1) Indiana finance authority;
- 9 (2) development authority; or
- 10 (3) city of Gary, the Lake County board of commissioners, or
- 11 the Lake County convention center authority established by
- 12 IC 36-7.5-7-9;

13 is adopted approving the action taken.

14 (e) If an action challenging an action taken under this article is  
15 not brought within the time prescribed by this section, the lease,  
16 contract, bonds, notes, obligations, or other action taken shall be  
17 conclusively presumed to be fully authorized and valid under the  
18 laws of the state and any person is estopped from further  
19 questioning the authorization, validity, execution, delivery, or  
20 issuance of the lease, contract, bonds, notes, obligations, or other  
21 action.

22 SECTION 16~~6~~ [7]. IC 36-7.5-4.5-18, AS AMENDED BY  
23 P.L.236-2023, SECTION 194, IS AMENDED TO READ AS  
24 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 18. If a district is  
25 established, the following apply to the administration and use of  
26 incremental property tax revenue by the development authority, or a  
27 redevelopment commission in the case of a district located in a cash  
28 participant county, in the district:

29 (1) The ~~department of local government finance~~ **county auditor**  
30 shall, **on forms prescribed by the department of local**  
31 **government finance**, adjust the base assessed value to neutralize  
32 any effect of a reassessment and the annual adjustment of the real  
33 property in the district in the same manner as provided in  
34 IC 36-7-14-39(h). **The county auditor shall, in the manner**  
35 **prescribed by the department of local government finance,**  
36 **submit the forms required by this subdivision to the**  
37 **department of local government finance no later than July 15**  
38 **of each year.**

39 (2) Proceeds of the property taxes approved by the voters in a  
40 referendum or local public question shall be allocated to and,  
41 when collected, paid into the funds of the taxing unit for which  
42 the referendum or local public question was conducted in the

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same manner as provided in IC 36-7-14-39(b)(3).  
(3) Incremental property tax revenue may be used only for one (1) or more of the following purposes for a district:  
(A) To finance the improvement, construction, reconstruction, renovation, and acquisition of real and personal property improvements within a district.  
(B) To pay the principal of and interest on any obligations that are incurred for the purpose of financing or refinancing development in the district, including local public improvements that are physically located in or physically connected to the district.  
(C) To establish, augment, or restore the debt service reserve for bonds payable solely or in part from incremental property tax revenue from the district.  
(D) To pay premiums on the redemption before maturity of bonds payable solely or in part from incremental property tax revenue from the district.  
(E) To make payments on leases payable from incremental property tax revenue from the district.  
(F) To reimburse a municipality in which a district is located for expenditures made by the municipality for local public improvements that are physically located in or physically connected to the district.  
(G) To reimburse a municipality for rentals paid by the municipality for a building or parking facility that is physically located in or physically connected to the district under any lease entered into under IC 36-1-10.  
(H) To pay expenses incurred by the development authority for local public improvements that are in the district or serving the district.

SECTION 16 ~~4~~ [8]. IC 36-7.5-6-4, AS ADDED BY P.L.195-2023, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) The blighted property demolition fund is established to provide grants to the city of Gary to demolish qualified properties.

- (b) The fund consists of:
  - (1) appropriations from the general assembly;
  - (2) available federal funds;
  - (3) transfers of money under ~~IC 4-33-13-2.5(b)(1);~~ IC 4-33-13-5(a)(3)(B);
  - (4) deposits required under section 5(a) and 5(b) of this chapter;and

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- 1 (5) gifts, grants, donations, or other contributions from any other
- 2 public or private source.
- 3 (c) The development authority shall administer the fund.
- 4 (d) The treasurer of state shall invest the money in the fund not
- 5 currently needed to meet the obligations of the fund in the same
- 6 manner as other public funds may be invested.
- 7 (e) The money remaining in the fund at the end of a state fiscal year
- 8 does not revert to the state general fund.
- 9 (f) Money in the fund is continuously appropriated for the purposes
- 10 of this chapter.
- 11 SECTION 16~~8~~<sup>9</sup>. IC 36-7.5-7-5, AS ADDED BY P.L.195-2023,
- 12 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 13 UPON PASSAGE]: Sec. 5. (a) The Lake County economic
- 14 development and convention fund is established. The fund shall be
- 15 administered by the development authority.
- 16 (b) The convention fund consists of:
- 17 (1) deposits under ~~IC 4-33-13-2.5(b)(2);~~ IC 4-33-13-5(a)(2)(C)
- 18 and IC 4-33-13-5(a)(3)(A);
- 19 (2) deposits under subsection (c);
- 20 (3) appropriations to the fund;
- 21 (4) gifts, grants, loans, bond proceeds, and other money received
- 22 for deposit in the fund; and
- 23 (5) other deposits or transfers of funds from local units located in
- 24 Lake County.
- 25 (c) If a proposal is approved as provided under this chapter, each
- 26 state fiscal year, beginning with the first state fiscal year that begins
- 27 after the proposal is approved, the approved entity shall deposit up to
- 28 five million dollars (\$5,000,000) in the convention fund. **The**
- 29 **obligation of the city of Gary, as the approved entity, for each state**
- 30 **fiscal year under this subsection is satisfied by the distributions**
- 31 **made by the state comptroller on behalf of the city of Gary under**
- 32 **IC 4-33-13-5(a)(2)(C). However, if the total amount distributed**
- 33 **under IC 4-33-13-5(a)(2)(C) on behalf of the city of Gary with**
- 34 **respect to a particular state fiscal year is less than the amount**
- 35 **required by this subsection, the fiscal officer of the city of Gary**
- 36 **shall transfer the amount of the shortfall to the convention fund**
- 37 **from any source of revenue available to the city of Gary other than**
- 38 **property taxes. The state comptroller shall certify the amount of**
- 39 **any shortfall to the fiscal officer of the city of Gary after making**
- 40 **the distribution required by IC 4-33-13-5(a)(2)(C) on behalf of the**
- 41 **city of Gary with respect to a particular state fiscal year.**
- 42 (d) The development authority shall administer money, including

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1 determining amounts to be used and the specific purposes, from the  
2 convention fund.

3 (e) Except as provided in section 8(d) of this chapter, the money  
4 remaining in the convention fund at the end of a state fiscal year does  
5 not revert to the state general fund.

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

8 (g) Subject to budget committee review, but except as provided in  
9 subsection (i), the development authority may receive reimbursement  
10 for expenses incurred and a reasonable and customary amount for  
11 providing administrative services from money in the convention fund.

12 (h) The development authority shall quarterly report to the budget  
13 committee on all uses of money in the convention fund and the status  
14 of the convention and event center project.

15 (i) The development authority shall conduct an updated feasibility  
16 study related to a potential convention and event center located in Lake  
17 County. The development authority shall be reimbursed for the costs  
18 of obtaining the updated feasibility study from money in the fund.  
19 Budget committee review is not required for reimbursement under this  
20 subsection.

21 SECTION 1~~69~~[70]. IC 36-7.5-7-9, AS ADDED BY  
22 P.L.195-2023, SECTION 7, IS AMENDED TO READ AS FOLLOWS  
23 [EFFECTIVE UPON PASSAGE]: Sec. 9. (a) If a proposal is approved  
24 under section 8 of this chapter, following the approval of the proposal,  
25 **and when the construction of the convention and event center is**  
26 **substantially completed so that the convention and event center can**  
27 **be used for its intended purpose,** the Lake County convention center  
28 authority is established for the purpose of holding an equal share of  
29 ownership of the Lake County convention and event center with the  
30 entity whose proposal is approved and for providing general oversight  
31 of the upkeep, improvements, and management team as outlined in the  
32 accepted proposal. Subject to subsection (e), the convention center  
33 authority consists of seven (7) members, appointed as follows:

34 (1) Three (3) members appointed by the entity whose proposal is  
35 approved under section 8 of this chapter.

36 (2) Three (3) members appointed by the Lake County board of  
37 commissioners.

38 (3) One (1) member appointed by the governor.

39 Individuals appointed to the convention center authority must be  
40 **Indiana residents and** have professional experience in commercial  
41 facility management. **An appointing authority may not appoint an**  
42 **attorney in active standing as a member of the authority.**

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1 (b) The term of office for a member of the board is two (2) years.  
2 The term begins July 1 of the year in which the member is appointed  
3 and ends on June 30 of the second year following the member's  
4 appointment. A member may be reappointed after the member's term  
5 has expired.

6 (c) A vacancy in membership must be filled in the same manner as  
7 the original appointment. Appointments made to fill a vacancy that  
8 occurs before the expiration of a term are for the remainder of the  
9 unexpired term.

10 (d) The member appointed under subsection (a)(3) shall serve as the  
11 chairperson of the convention center authority. The convention center  
12 authority shall meet at the call of the chairperson.

13 (e) An individual may not be appointed to the convention center  
14 authority if the individual is a party to a contract or agreement with the  
15 entity whose proposal is approved, is employed by the entity whose  
16 proposal is approved, or otherwise has a direct or indirect financial  
17 interest in the entity whose proposal is approved under this chapter.

18 SECTION 17~~↔~~[1]. IC 36-7.5-7-10, AS ADDED BY  
19 P.L.195-2023, SECTION 7, IS AMENDED TO READ AS FOLLOWS  
20 [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) A local county fund  
21 known as the Lake County convention and event center reserve fund is  
22 established to pay for:

- 23 (1) additions;
  - 24 (2) refurbishment; and
  - 25 (3) budget shortfalls or other unusual costs;
- 26 of a convention and event center that is constructed using money from  
27 the convention fund under this chapter.

- 28 (b) The reserve fund consists of:
  - 29 (1) transfers under IC 6-9-2-1.5(c); and
  - 30 (2) gifts, grants, donations, or other contributions from any other  
31 public or private source.

32 (c) **The Lake County commissioners shall administer the reserve  
33 fund until the convention center authority is established.  
34 Thereafter,** the convention center authority shall administer the  
35 reserve fund.

36 SECTION 17~~↔~~[2]. IC 36-7.5-8-3, AS ADDED BY P.L.195-2023,  
37 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
38 UPON PASSAGE]: Sec. 3. (a) The Gary Metro Center station  
39 revitalization fund is established to provide funding for the Gary Metro  
40 Center station revitalization project.

- 41 (b) The fund consists of:
  - 42 (1) appropriations from the general assembly;

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- 1 (2) available federal funds;
- 2 (3) transfers of money under ~~IC 4-33-13-2.5(b)(3);~~
- 3 IC 4-33-13-5(a)(3)(C);
- 4 (4) deposits required under section 4 of this chapter; and
- 5 (5) gifts, grants, donations, or other contributions from any other
- 6 public or private source.
- 7 (c) The development authority shall administer the fund.
- 8 (d) The money remaining in the fund at the end of a state fiscal year
- 9 does not revert to the state general fund.
- 10 (e) Money in the fund is continuously appropriated for the purposes
- 11 of this chapter.
- 12 (f) Subject to budget committee review, the development authority
- 13 may receive reimbursement for expenses incurred and a reasonable and
- 14 customary amount for providing administrative services from money
- 15 in the fund.
- 16 SECTION 17 ~~↔~~ [3]. IC 36-8-11-12, AS AMENDED BY
- 17 P.L.236-2023, SECTION 197, IS AMENDED TO READ AS
- 18 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 12. (a) This section
- 19 does not apply to the appointment of a governing board under section
- 20 12.5 of this chapter.
- 21 (b) Within thirty (30) days after the ordinance or resolution
- 22 establishing the district becomes final, the county legislative body shall
- 23 appoint a board of fire trustees. The trustees must be qualified by
- 24 knowledge and experience in matters pertaining to fire protection and
- 25 related activities in the district. A person who:
- 26 (1) is a party to a contract with the district; ~~or~~
- 27 (2) is a member, an employee, a director, or a shareholder of any
- 28 corporation or association that has a contract with the district; **or**
- 29 **(3) does not reside in the district;**
- 30 may not be appointed or serve as a trustee. The legislative body shall
- 31 appoint one (1) trustee from each township or part of a township
- 32 contained in the district and one (1) trustee from each municipality
- 33 contained in the district. If the number of trustees selected by this
- 34 method is an even number, the legislative body shall appoint one (1)
- 35 additional trustee so that the number of trustees is always an odd
- 36 number. If the requirements of this section do not provide at least three
- 37 (3) trustees, the legislative body shall make additional appointments so
- 38 that there is a minimum of three (3) trustees.
- 39 (c) The original trustees shall be appointed as follows:
- 40 (1) One (1) for a term of one (1) year.
- 41 (2) One (1) for a term of two (2) years.
- 42 (3) One (1) for a term of three (3) years.

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1 (4) All others for a term of four (4) years.  
2 The terms expire on the first Monday of January of the year their  
3 appointments expire. As the terms expire, each new appointment is for  
4 a term of four (4) years.

5 (d) If a vacancy occurs on the board, the county legislative body  
6 shall appoint a trustee with the qualifications specified in subsection  
7 (b) for the unexpired term.

8 (e) **On December 31, 2026, the term of any person serving as a**  
9 **trustee who does not reside in the district for which the person**  
10 **serves as a trustee is terminated. The county legislative body shall**  
11 **make new appointments as soon as possible after December 31,**  
12 **2026, to serve for the remainder of the unexpired term.**

13 SECTION 17-~~3~~[4]. IC 36-8-19-7.5, AS AMENDED BY  
14 P.L.68-2025, SECTION 241, IS AMENDED TO READ AS  
15 FOLLOWS [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]:  
16 Sec. 7.5. (a) This section applies to:

- 17 (1) local income tax distributions; and
- 18 (2) excise tax distributions;
- 19 made after December 31, 2009.

20 (b) Except as provided in subsection (c), for purposes of allocating  
21 local income tax distributions that are based on a taxing unit's  
22 allocation amount before January 1, ~~2028~~, **2029**, or that an adopting  
23 body allocates under IC 6-3.6-6 to economic development before  
24 January 1, ~~2028~~, **2029**, or excise tax distributions that are distributed  
25 based on the amount of a taxing unit's property tax levies, each  
26 participating unit in a territory is considered to have imposed a part of  
27 the property tax levy imposed for the territory. The part of the property  
28 tax levy imposed for the territory for a particular year that shall be  
29 attributed to a participating unit is equal to the amount determined in  
30 the following STEPS:

31 STEP ONE: Determine the total amount of all property taxes  
32 imposed by the participating unit in the year before the year in  
33 which a property tax levy was first imposed for the territory.

34 STEP TWO: Determine the sum of the STEP ONE amounts for  
35 all participating units.

36 STEP THREE: Divide the STEP ONE result by the STEP TWO  
37 result.

38 STEP FOUR: Multiply the STEP THREE result by the property  
39 tax levy imposed for the territory for the particular year.

40 (c) This subsection applies to a determination under subsection (b)  
41 made in calendar years 2018, 2019, and 2020. The department of local  
42 government finance may, for distributions made in calendar year 2022,

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1 adjust the allocation amount determined under subsection (b) to correct  
2 for any clerical or mathematical errors made in any determination for  
3 calendar year 2018, 2019, or 2020, as applicable, including the  
4 allocation amount for any taxing unit whose distribution was affected  
5 by the clerical or mathematical error in those years. The department of  
6 local government finance may apply the adjustment to the allocation  
7 amount for a taxing unit over a period not to exceed ten (10) years in  
8 order to offset the effect of the adjustment on the distribution.

9 (d) This subsection applies to a territory established by an ordinance  
10 or a resolution adopted under this chapter after December 31, 2024.  
11 Before additional revenue from a local income tax rate may be  
12 allocated to the provider unit of a new territory due to an increased  
13 property tax levy resulting from the establishment of the territory, the  
14 county fiscal body must adopt an ordinance or resolution approving the  
15 allocation.

16 SECTION 17~~4~~[5]. IC 36-8-19-8.5, AS AMENDED BY  
17 P.L.255-2017, SECTION 47, IS AMENDED TO READ AS  
18 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 8.5. (a) Participating  
19 units may agree to establish an equipment replacement fund under this  
20 section to be used to purchase fire protection equipment, including  
21 housing, that will be used to serve the entire territory. To establish the  
22 fund, the legislative bodies of each participating unit must adopt an  
23 ordinance (in the case of a county or municipality) or a resolution (in  
24 the case of a township or fire protection district), and the following  
25 requirements must be met:

- 26 (1) The ordinance or resolution is identical to the ordinances and  
27 resolutions adopted by the other participating units under this  
28 section.
- 29 (2) Before adopting the ordinance or resolution, each participating  
30 unit must comply with the notice and hearing requirements of  
31 IC 6-1.1-41-3.
- 32 (3) The ordinance or resolution authorizes the provider unit to  
33 establish the fund.
- 34 (4) The ordinance or resolution includes at least the following:
  - 35 (A) The name of each participating unit and the provider unit.
  - 36 (B) An agreement to impose a uniform tax rate upon all of the  
37 taxable property within the territory for the equipment  
38 replacement fund.
  - 39 (C) The contents of the agreement to establish the fund.

40 An ordinance or a resolution adopted under this section takes effect as  
41 provided in IC 6-1.1-41.

42 (b) If a fund is established, the participating units may agree to:

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- 1 (1) impose a property tax to provide for the accumulation of
- 2 money in the fund to purchase fire protection equipment;
- 3 (2) incur debt to purchase fire protection equipment and impose
- 4 a property tax to retire the loan; or
- 5 (3) transfer an amount from the fire protection territory fund to
- 6 the fire equipment replacement fund not to exceed five percent
- 7 (5%) of the levy for the fire protection territory fund for that year;
- 8 or any combination of these options.

9 (c) The property tax rate for the levy imposed under this section is  
 10 **considered part of the maximum permissible ad valorem property**  
 11 **tax levy and** may not exceed three and thirty-three hundredths cents  
 12 (\$0.0333) per one hundred dollars (\$100) of assessed value. Before  
 13 debt may be incurred, the fiscal body of a participating unit must adopt  
 14 an ordinance (in the case of a county or municipality) or a resolution  
 15 (in the case of a township or fire protection district) that specifies the  
 16 amount and purpose of the debt. The ordinance or resolution must be  
 17 identical to the other ordinances and resolutions adopted by the  
 18 participating units. Except as provided in subsection (d), if debt is to be  
 19 incurred for the purposes of a fund, the provider unit shall negotiate for  
 20 and hold the debt on behalf of the territory. However, the participating  
 21 units and the provider unit of the territory are jointly liable for any debt  
 22 incurred by the provider unit for the purposes of the fund. The most  
 23 recent adjusted value of taxable property for the entire territory must be  
 24 used to determine the debt limit under IC 36-1-15-6. A provider unit  
 25 shall comply with all general statutes and rules relating to the  
 26 incurrence of debt under this subsection.

27 (d) A participating unit of a territory may, to the extent allowed by  
 28 law, incur debt in the participating unit's own name to acquire fire  
 29 protection equipment or other property that is to be owned by the  
 30 participating unit. A participating unit that acquires fire protection  
 31 equipment or other property under this subsection may afterward enter  
 32 into an interlocal agreement under IC 36-1-7 with the provider unit to  
 33 furnish the fire protection equipment or other property to the provider  
 34 unit for the provider unit's use or benefit in accomplishing the purposes  
 35 of the territory. A participating unit shall comply with all general  
 36 statutes and rules relating to the incurrence of debt under this  
 37 subsection.

38 (e) Money in the fund may be used by the provider unit only for  
 39 those purposes set forth in the agreement among the participating units  
 40 that permits the establishment of the fund.

41 (f) The requirements and procedures specified in IC 6-1.1-41  
 42 concerning the establishment or reestablishment of a cumulative fund,

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- 1 the imposing of a property tax for a cumulative fund, and the increasing
- 2 of a property tax rate for a cumulative fund apply to:
- 3 (1) the establishment or reestablishment of a fund under this
- 4 section;
- 5 (2) the imposing of a property tax for a fund under this section;
- 6 and
- 7 (3) the increasing of a property tax rate for a fund under this
- 8 section.

9 (g) Notwithstanding IC 6-1.1-18-12, if a fund established under this  
 10 section is reestablished in the manner provided in IC 6-1.1-41, the  
 11 property tax rate imposed for the fund in the first year after the fund is  
 12 reestablished may not exceed three and thirty-three hundredths cents  
 13 (\$0.0333) per one hundred dollars (\$100) of assessed value.

14 SECTION 17~~5~~[6]. IC 36-9-37-14 IS AMENDED TO READ AS  
 15 FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]:  
 16 Sec. 14. (a) **With respect to** a property owner who has secured the  
 17 right to pay the property owner's assessments in deferred installments  
 18 by the filing of a waiver, ~~may~~, **the municipal works board shall**  
 19 **establish a policy to permit an owner of real property in the**  
 20 **municipality to prepay the property owner's assessment in full by**  
 21 **either of the following methods:**

22 (1) At any time after the expiration of the first year after the filing,  
 23 pay the entire balance of the assessment and be relieved of the  
 24 lien on the property owner's property. A property owner may not  
 25 pay the property owner's entire balance under this subsection  
 26 unless at the same time the property owner pays all interest due  
 27 at the next interest paying period.

28 (2) **At any time, including within the year of the filing, pay the**  
 29 **entire balance of the assessment and be relieved of the lien on**  
 30 **the property owner's property. A property owner may not**  
 31 **pay the property owner's entire balance under this subsection**  
 32 **unless at the same time the property owner pays all interest**  
 33 **due at the next interest paying period.**

34 (b) If a person who exercises the right to prepay the person's  
 35 assessment fully pays the assessment and interest, all interest and  
 36 liability as to the assessed property ceases.

37 SECTION 17~~6~~[7]. [EFFECTIVE JANUARY 1, 2024  
 38 (RETROACTIVE)] (a) **This SECTION applies notwithstanding**  
 39 **IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or**  
 40 **provision.**

41 (b) **This SECTION applies to assessment dates after December**  
 42 **31, 2023, and before January 1, 2026.**

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- 1 (c) As used in this SECTION, "eligible property" means any
- 2 real property:
- 3 (1) that is owned, occupied, and used by a taxpayer that:
- 4 (A) is exempt from federal income taxation under Section
- 5 501(c)(3) of the Internal Revenue Code; and
- 6 (B) has a mission focused on preserving Indiana
- 7 landmarks;
- 8 (2) that is used for one (1) or more of the purposes described
- 9 in IC 6-1.1-10-16;
- 10 (3) that is a parcel that:
- 11 (A) was transferred to the taxpayer before January 1,
- 12 2024; and
- 13 (B) is located in Vanderburgh County;
- 14 (4) on which property taxes were imposed for the 2024 and
- 15 2025 assessment dates; and
- 16 (5) that would have been eligible for an exemption under
- 17 IC 6-1.1-10-16 for the 2024 and 2025 assessment dates if an
- 18 exemption application had been properly and timely filed
- 19 under IC 6-1.1 for the property.
- 20 (d) Before September 1, 2026, the owner of eligible property
- 21 may file a property tax exemption application and supporting
- 22 documents claiming a property tax exemption under this
- 23 SECTION for the eligible property for the 2024 and 2025
- 24 assessment dates.
- 25 (e) A property tax exemption application filed as provided in
- 26 subsection (d) is considered to have been properly and timely filed
- 27 for each assessment date.
- 28 (f) The following apply if the owner of eligible property files a
- 29 property tax exemption application as provided in subsection (d):
- 30 (1) The property tax exemption for the eligible property shall
- 31 be allowed and granted for the applicable assessment date by
- 32 the county assessor and county auditor of the county in which
- 33 the eligible property is located.
- 34 (2) The owner of the eligible property is not required to pay
- 35 any property taxes, penalties, or interest with respect to the
- 36 eligible property for the applicable assessment date.
- 37 (g) The exemption allowed by this SECTION shall be applied
- 38 without the need for any further ruling or action by the county
- 39 assessor, the county auditor, or the county property tax assessment
- 40 board of appeals of the county in which the eligible property is
- 41 located or by the Indiana board of tax review.
- 42 (h) To the extent the owner of the eligible property has paid any

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1 property taxes, penalties, or interest with respect to the eligible  
2 property for an applicable date and to the extent that the eligible  
3 property is exempt from taxation as provided in this SECTION,  
4 the owner of the eligible property is entitled to a refund of the  
5 amounts paid. The owner is not entitled to any interest on the  
6 refund under IC 6-1.1 or any other law to the extent interest has  
7 not been paid by or on behalf of the owner. Notwithstanding the  
8 filing deadlines for a claim under IC 6-1.1-26, any claim for a  
9 refund filed by the owner of eligible property under this SECTION  
10 before September 1, 2026, is considered timely filed. The county  
11 auditor shall pay the refund due under this SECTION in one (1)  
12 installment.

13 (i) This SECTION expires June 30, 2027.

14 SECTION 17~~78~~[8]. [EFFECTIVE JANUARY 1, 2026  
15 (RETROACTIVE)] (a) IC 6-1.1-10.2, as added by this act, applies to  
16 assessment dates occurring after December 31, 2025, for property  
17 taxes first due and payable in 2027.

18 (b) This SECTION expires July 1, 2030.

19 SECTION 17~~79~~[9]. [EFFECTIVE JANUARY 1, 2026  
20 (RETROACTIVE)] (a) The amendments made by this act to:

- 21 (1) IC 6-1.1-12.6-2;
- 22 (2) IC 6-1.1-12.6-4;
- 23 (3) IC 6-1.1-12.6-8;
- 24 (4) IC 6-1.1-12.8-3;
- 25 (5) IC 6-1.1-12.8-4;
- 26 (6) IC 6-1.1-12.8-9; and
- 27 (7) IC 6-1.1-12.8-10;

28 apply to assessment dates occurring after December 31, 2025.

29 (b) This SECTION expires January 1, 2028.

30 SECTION 1~~79~~[80]. [EFFECTIVE UPON PASSAGE] (a)  
31 IC 6-3.6-6-3 was amended by P.L.137-2024, SECTION 9, effective  
32 July 1, 2024, until July 1, 2027, and by P.L.68-2025, SECTION 124,  
33 effective July 1, 2027, and the effective date of the amendment  
34 made by P.L.68-2025, SECTION 124 is delayed by this act until  
35 July 1, 2028. The general assembly recognizes that this act amends,  
36 effective July 1, 2026, the version of IC 6-3.6-6-3 amended by  
37 P.L.137-2024, SECTION 9. The general assembly intends for the  
38 version of IC 6-3.6-6-3:

- 39 (1) as amended effective July 1, 2026, to expire July 1, 2028;
- 40 and
- 41 (2) as amended by P.L.68-2025, SECTION 124, to take effect
- 42 July 1, 2028.

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1           **(b) This SECTION expires December 31, 2028.**  
2           SECTION 18~~↔~~[1]. [EFFECTIVE JANUARY 1, 2026  
3 (RETROACTIVE)] (a) IC 6-3.1-38-4 and IC 6-3.1-38-7, both as  
4 amended by this act, and IC 6-3.1-38-4.5, as added by this act,  
5 apply to taxable years beginning after December 31, 2025.  
6           **(b) This SECTION expires January 1, 2028.**  
7           SECTION 18~~↔~~[2]. [EFFECTIVE JANUARY 1, 2026  
8 (RETROACTIVE)] (a) IC 6-1.1-51.3-5 and IC 6-1.1-51.3-6, both as  
9 added by this act, apply to property taxes imposed for assessment  
10 dates after December 31, 2025.  
11           **(b) This SECTION expires January 1, 2028.**  
12           SECTION 18~~↔~~[3]. [EFFECTIVE JANUARY 1, 2026  
13 (RETROACTIVE)] (a) IC 6-1.1-12-14, as amended by this act,  
14 applies to property taxes for assessment dates after December 31,  
15 2025.  
16           **(b) This SECTION expires January 1, 2028.**  
17           SECTION 18~~↔~~[4]. [EFFECTIVE UPON PASSAGE] (a)  
18 Notwithstanding the effective date of the following sections  
19 amended by P.L.68-2025 (SEA 1-2025), the effective date for these  
20 sections is July 1, 2028, and not July 1, 2027:  
21           (1) IC 5-1-14-14, as amended by P.L.68-2025 (SEA 1-2025),  
22           SECTION 2.  
23           (2) IC 5-16-9-3, as amended by P.L.68-2025 (SEA 1-2025),  
24           SECTION 4.  
25           (3) IC 6-1.1-10.3-3, as amended by P.L.68-2025 (SEA 1-2025),  
26           SECTION 16 and as amended by this act.  
27           (4) IC 6-1.1-10.3-5, as amended by P.L.68-2025 (SEA 1-2025),  
28           SECTION 17.  
29           (5) IC 6-1.1-10.3-7, as amended by P.L.68-2025 (SEA 1-2025),  
30           SECTION 18.  
31           (6) IC 6-3-2-27.5, as amended by P.L.68-2025 (SEA 1-2025),  
32           SECTION 86.  
33           (7) IC 6-3.5-4-1, as amended by P.L.68-2025 (SEA 1-2025),  
34           SECTION 87.  
35           (8) IC 6-3.5-4-1.1, as amended by P.L.68-2025 (SEA 1-2025),  
36           SECTION 88.  
37           (9) IC 6-3.5-5-1, as amended by P.L.68-2025 (SEA 1-2025),  
38           SECTION 89.  
39           (10) IC 6-3.5-5-1.1, as amended by P.L.68-2025 (SEA 1-2025),  
40           SECTION 90.  
41           (11) IC 6-3.6-1-1, as amended by P.L.68-2025 (SEA 1-2025),  
42           SECTION 91.

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- 1           **(12) IC 6-3.6-1-1.5, as amended by P.L.68-2025 (SEA 1-2025),**
- 2           **SECTION 92 and as amended by this act.**
- 3           **(13) IC 6-3.6-1-3, as amended by P.L.68-2025 (SEA 1-2025),**
- 4           **SECTION 93 and as amended by this act.**
- 5           **(14) IC 6-3.6-1-4, as amended by P.L.68-2025 (SEA 1-2025),**
- 6           **SECTION 94.**
- 7           **(15) IC 6-3.6-2-5, as amended by P.L.68-2025 (SEA 1-2025),**
- 8           **SECTION 97.**
- 9           **(16) IC 6-3.6-3-1, as amended by P.L.68-2025 (SEA 1-2025),**
- 10          **SECTION 102.**
- 11          **(17) IC 6-3.6-3-3, as amended by P.L.68-2025 (SEA 1-2025),**
- 12          **SECTION 103 and as amended by this act.**
- 13          **(18) IC 6-3.6-3-4, as amended by P.L.68-2025 (SEA 1-2025),**
- 14          **SECTION 105 and as amended by this act.**
- 15          **(19) IC 6-3.6-3-5, as amended by P.L.68-2025 (SEA 1-2025),**
- 16          **SECTION 106 and as amended by this act.**
- 17          **(20) IC 6-3.6-6-2, as amended by P.L.68-2025 (SEA 1-2025),**
- 18          **SECTION 118 and as amended by this act.**
- 19          **(21) IC 6-3.6-6-3, as amended by P.L.68-2025 (SEA 1-2025),**
- 20          **SECTION 124.**
- 21          **(22) IC 6-3.6-6-4, as amended by P.L.68-2025 (SEA 1-2025),**
- 22          **SECTION 126 and as amended by this act.**
- 23          **(23) IC 6-3.6-6-8, as amended by P.L.68-2025 (SEA 1-2025),**
- 24          **SECTION 130.**
- 25          **(24) IC 6-3.6-6-8.5, as amended by P.L.68-2025 (SEA 1-2025),**
- 26          **SECTION 131.**
- 27          **(25) IC 6-3.6-6-9.5, as amended by P.L.68-2025 (SEA 1-2025),**
- 28          **SECTION 133.**
- 29          **(26) IC 6-3.6-6-17, as amended by P.L.68-2025 (SEA 1-2025),**
- 30          **SECTION 140.**
- 31          **(27) IC 6-3.6-6-18, as amended by P.L.68-2025 (SEA 1-2025),**
- 32          **SECTION 141.**
- 33          **(28) IC 6-3.6-6-19, as amended by P.L.68-2025 (SEA 1-2025),**
- 34          **SECTION 142.**
- 35          **(29) IC 6-3.6-6-21, as amended by P.L.68-2025 (SEA 1-2025),**
- 36          **SECTION 144.**
- 37          **(30) IC 6-3.6-6-21.3, as amended by P.L.68-2025 (SEA**
- 38          **1-2025), SECTION 146 and as amended by this act.**
- 39          **(31) IC 6-3.6-7-9, as amended by P.L.68-2025 (SEA 1-2025),**
- 40          **SECTION 149 and as amended by this act.**
- 41          **(32) IC 6-3.6-7-28, as amended by P.L.68-2025 (SEA 1-2025),**
- 42          **SECTION 150.**

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- 1 (33) IC 6-3.6-8-4, as amended by P.L.68-2025 (SEA 1-2025),  
2 SECTION 152.
- 3 (34) IC 6-3.6-9-1, as amended by P.L.68-2025 (SEA 1-2025),  
4 SECTION 154 and as amended by this act.
- 5 (35) IC 6-3.6-9-4, as amended by P.L.68-2025 (SEA 1-2025),  
6 SECTION 156.
- 7 (36) IC 6-3.6-9-4.1, as amended by P.L.68-2025 (SEA 1-2025),  
8 SECTION 157.
- 9 (37) IC 6-3.6-9-5, as amended by P.L.68-2025 (SEA 1-2025),  
10 SECTION 158 and as amended by this act.
- 11 (38) IC 6-3.6-9-6, as amended by P.L.68-2025 (SEA 1-2025),  
12 SECTION 159.
- 13 (39) IC 6-3.6-9-7, as amended by P.L.68-2025 (SEA 1-2025),  
14 SECTION 160.
- 15 (40) IC 6-3.6-9-9, as amended by P.L.68-2025 (SEA 1-2025),  
16 SECTION 163.
- 17 (41) IC 6-3.6-9-10, as amended by P.L.68-2025 (SEA 1-2025),  
18 SECTION 164 and as amended by this act.
- 19 (42) IC 6-3.6-9-11, as amended by P.L.68-2025 (SEA 1-2025),  
20 SECTION 165.
- 21 (43) IC 6-3.6-9-12, as amended by P.L.68-2025 (SEA 1-2025),  
22 SECTION 166 and as amended by this act.
- 23 (44) IC 6-3.6-9-13, as amended by P.L.68-2025 (SEA 1-2025),  
24 SECTION 167 and as amended by this act.
- 25 (45) IC 6-3.6-9-16, as amended by P.L.68-2025 (SEA 1-2025),  
26 SECTION 170.
- 27 (46) IC 6-3.6-11-3, as amended by P.L.68-2025 (SEA 1-2025),  
28 SECTION 180 and as amended by this act.
- 29 (47) IC 6-9-10.5-8, as amended by P.L.68-2025 (SEA 1-2025),  
30 SECTION 190.
- 31 (48) IC 8-18-22-6, as amended by P.L.68-2025 (SEA 1-2025),  
32 SECTION 195.
- 33 (49) IC 8-22-3.5-9, as amended by P.L.68-2025 (SEA 1-2025),  
34 SECTION 196.
- 35 (50) IC 12-20-25-34, as amended by P.L.68-2025 (SEA  
36 1-2025), SECTION 197.
- 37 (51) IC 12-20-25-35, as amended by P.L.68-2025 (SEA  
38 1-2025), SECTION 198.
- 39 (52) IC 36-7-14-39, as amended by P.L.68-2025 (SEA 1-2025),  
40 SECTION 234.
- 41 (53) IC 36-7-15.1-26, as amended by P.L.68-2025 (SEA  
42 1-2025), SECTION 235 and as amended by this act.

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- 1 (54) IC 36-7-15.1-53, as amended by P.L.68-2025 (SEA
- 2 1-2025), SECTION 236 and as amended by this act.
- 3 (55) IC 36-7-30-25, as amended by P.L.68-2025 (SEA 1-2025),
- 4 SECTION 237 and as amended by this act.
- 5 (56) IC 36-7-30.5-30, as amended by P.L.68-2025 (SEA
- 6 1-2025), SECTION 238 and as amended by this act.
- 7 (57) IC 36-7.5-4-2.5, as amended by P.L.68-2025 (SEA
- 8 1-2025), SECTION 239.
- 9 (58) IC 36-8-19-8, as amended by P.L.68-2025 (SEA 1-2025),
- 10 SECTION 242.

11 (b) Notwithstanding the effective date of the following sections  
 12 amended by P.L.68-2025 (SEA 1-2025), the effective date for these  
 13 sections is January 1, 2029, and not January 1, 2028:

- 14 (1) IC 6-1.1-18.5-3, as amended by P.L.68-2025 (SEA 1-2025),
- 15 SECTION 60.
- 16 (2) IC 6-3.6-2-2, as amended by P.L.68-2025 (SEA 1-2025),
- 17 SECTION 95 and as amended by this act.
- 18 (3) IC 6-3.6-2-13, as amended by P.L.68-2025 (SEA 1-2025),
- 19 SECTION 100 and as amended by this act.
- 20 (4) IC 6-3.6-2-15, as amended by P.L.68-2025 (SEA 1-2025),
- 21 SECTION 101 and as amended by this act.
- 22 (5) IC 6-3.6-4-1, as amended by P.L.68-2025 (SEA 1-2025),
- 23 SECTION 113.
- 24 (6) IC 6-3.6-4-2, as amended by P.L.68-2025 (SEA 1-2025),
- 25 SECTION 114.
- 26 (7) IC 6-3.6-4-3, as amended by P.L.68-2025 (SEA 1-2025),
- 27 SECTION 115.
- 28 (8) IC 6-3.6-8-3, as amended by P.L.68-2025 (SEA 1-2025),
- 29 SECTION 151 and as amended by this act.
- 30 (9) IC 6-3.6-8-5, as amended by P.L.68-2025 (SEA 1-2025),
- 31 SECTION 153.
- 32 (10) IC 6-3.6-10-2, as amended by P.L.68-2025 (SEA 1-2025),
- 33 SECTION 174.
- 34 (11) IC 6-3.6-10-3, as amended by P.L.68-2025 (SEA 1-2025),
- 35 SECTION 175.
- 36 (12) IC 6-3.6-10-5, as amended by P.L.68-2025 (SEA 1-2025),
- 37 SECTION 176.
- 38 (13) IC 6-3.6-10-6, as amended by P.L.68-2025 (SEA 1-2025),
- 39 SECTION 177.
- 40 (14) IC 6-3.6-11-4, as amended by P.L.68-2025 (SEA 1-2025),
- 41 SECTION 181.
- 42 (15) IC 6-3.6-11-5.5, as amended by P.L.68-2025 (SEA

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- 1           **1-2025), SECTION 182.**
- 2           **(16) IC 6-3.6-11-6, as amended by P.L.68-2025 (SEA 1-2025),**
- 3           **SECTION 183.**
- 4           **(17) IC 6-3.6-11-7, as amended by P.L.68-2025 (SEA 1-2025),**
- 5           **SECTION 184.**
- 6           **(18) IC 6-3.6-11-7.5, as amended by P.L.68-2025 (SEA**
- 7           **1-2025), SECTION 185.**
- 8           **(c) Notwithstanding the effective date of the following sections**
- 9           **added by P.L.68-2025 (SEA 1-2025), the effective date for these**
- 10          **sections is July 1, 2028, and not July 1, 2027:**
- 11          **(1) IC 6-3.6-3-3.3, as added by P.L.68-2025 (SEA 1-2025),**
- 12          **SECTION 104.**
- 13          **(2) IC 6-3.6-5-7, as added by P.L.68-2025 (SEA 1-2025),**
- 14          **SECTION 116.**
- 15          **(3) IC 6-3.6-6-0.5, as added by P.L.68-2025 (SEA 1-2025),**
- 16          **SECTION 117.**
- 17          **(4) IC 6-3.6-6-4.3, as added by P.L.68-2025 (SEA 1-2025),**
- 18          **SECTION 127 and as amended by this act.**
- 19          **(5) IC 6-3.6-6-4.5, as added by P.L.68-2025 (SEA 1-2025),**
- 20          **SECTION 128 and as amended by this act.**
- 21          **(6) IC 6-3.6-6-6.1, as added by P.L.68-2025 (SEA 1-2025),**
- 22          **SECTION 129 and as amended by this act.**
- 23          **(7) IC 6-3.6-6-22, as added by P.L.68-2025 (SEA 1-2025),**
- 24          **SECTION 147 and as amended by this act.**
- 25          **(8) IC 6-3.6-6-23, as added by P.L.68-2025 (SEA 1-2025),**
- 26          **SECTION 148 and as amended by this act.**
- 27          **(9) IC 6-3.6-9-1.1, as added by P.L.68-2025 (SEA 1-2025),**
- 28          **SECTION 155.**
- 29          **(10) IC 6-3.6-9-17.5, as added by P.L.68-2025 (SEA 1-2025),**
- 30          **SECTION 171 and as amended by this act.**
- 31          **(11) IC 6-3.6-9-20, as added by P.L.68-2025 (SEA 1-2025),**
- 32          **SECTION 172.**
- 33          **(12) IC 6-3.6-9-21, as added by P.L.68-2025 (SEA 1-2025),**
- 34          **SECTION 173 and as amended by this act.**
- 35          **(d) Notwithstanding the effective date of the following sections**
- 36          **repealed by P.L.68-2025 (SEA 1-2025), the effective date for these**
- 37          **sections is July 1, 2028, and not July 1, 2027:**
- 38          **(1) IC 6-1.1-10.3-2, as repealed by P.L.68-2025 (SEA 1-2025),**
- 39          **SECTION 15.**
- 40          **(2) IC 6-3.6-2-4, as repealed by P.L.68-2025 (SEA 1-2025),**
- 41          **SECTION 96.**
- 42          **(3) IC 6-3.6-2-12, as repealed by P.L.68-2025 (SEA 1-2025),**

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- 1           **SECTION 99.**
- 2           **(4) IC 6-3.6-3-6, as repealed by P.L.68-2025 (SEA 1-2025),**
- 3           **SECTION 107.**
- 4           **(5) IC 6-3.6-3-7, as repealed by P.L.68-2025 (SEA 1-2025),**
- 5           **SECTION 108.**
- 6           **(6) IC 6-3.6-3-8, as repealed by P.L.68-2025 (SEA 1-2025),**
- 7           **SECTION 109.**
- 8           **(7) IC 6-3.6-3-9, as repealed by P.L.68-2025 (SEA 1-2025),**
- 9           **SECTION 110.**
- 10          **(8) IC 6-3.6-3-10, as repealed by P.L.68-2025 (SEA 1-2025),**
- 11          **SECTION 112.**
- 12          **(9) IC 6-3.6-6-9, as repealed by P.L.68-2025 (SEA 1-2025),**
- 13          **SECTION 132.**
- 14          **(10) IC 6-3.6-6-10, as repealed by P.L.68-2025 (SEA 1-2025),**
- 15          **SECTION 134.**
- 16          **(11) IC 6-3.6-6-11, as repealed by P.L.68-2025 (SEA 1-2025),**
- 17          **SECTION 135.**
- 18          **(12) IC 6-3.6-6-12, as repealed by P.L.68-2025 (SEA 1-2025),**
- 19          **SECTION 136.**
- 20          **(13) IC 6-3.6-6-14, as repealed by P.L.68-2025 (SEA 1-2025),**
- 21          **SECTION 137.**
- 22          **(14) IC 6-3.6-6-15, as repealed by P.L.68-2025 (SEA 1-2025),**
- 23          **SECTION 138.**
- 24          **(15) IC 6-3.6-6-16, as repealed by P.L.68-2025 (SEA 1-2025),**
- 25          **SECTION 139.**
- 26          **(16) IC 6-3.6-6-20, as repealed by P.L.68-2025 (SEA 1-2025),**
- 27          **SECTION 143.**
- 28          **(17) IC 6-3.6-6-21.2, as repealed by P.L.68-2025 (SEA 1-2025),**
- 29          **SECTION 145.**
- 30          **(18) IC 6-3.6-9-8, as repealed by P.L.68-2025 (SEA 1-2025),**
- 31          **SECTION 161.**
- 32          **(19) IC 6-3.6-9-8.5, as repealed by P.L.68-2025 (SEA 1-2025),**
- 33          **SECTION 162.**
- 34          **(20) IC 6-3.6-9-14, as repealed by P.L.68-2025 (SEA 1-2025),**
- 35          **SECTION 168.**
- 36          **(e) Notwithstanding the effective date of the following sections**
- 37          **repealed by P.L.68-2025 (SEA 1-2025), the effective date for these**
- 38          **sections is January 1, 2029, and not January 1, 2028:**
- 39               **(1) IC 6-3.6-6-2.5, as repealed by P.L.68-2025 (SEA 1-2025),**
- 40               **SECTION 119.**
- 41               **(2) IC 6-3.6-6-2.6, as repealed by P.L.68-2025 (SEA 1-2025),**
- 42               **SECTION 120.**

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- 1 (3) IC 6-3.6-6-2.7, as repealed by P.L.68-2025 (SEA 1-2025),
- 2 SECTION 121.
- 3 (4) IC 6-3.6-6-2.8, as repealed by P.L.68-2025 (SEA 1-2025),
- 4 SECTION 122.
- 5 (5) IC 6-3.6-6-2.9, as repealed by P.L.68-2025 (SEA 1-2025),
- 6 SECTION 123.
- 7 (6) IC 6-3.6-9-15, as repealed by P.L.68-2025 (SEA 1-2025),
- 8 SECTION 169.
- 9 (7) IC 6-3.6-11-1, as repealed by P.L.68-2025 (SEA 1-2025),
- 10 SECTION 179.

11 (f) The revisor of statutes shall print the Indiana Code to  
 12 incorporate the effective date changes to the sections of  
 13 P.L.68-2025 (SEA 1-2025) as provided in this SECTION and as  
 14 amended by this act.

15 SECTION 18~~4~~[5]. P.L.68-2025, SECTION 246, IS REPEALED  
 16 [EFFECTIVE UPON PASSAGE]. SECTION 246. [EFFECTIVE JUNE  
 17 30, 2027]. (a) Notwithstanding the July 1, 2027, effective date for  
 18 IC 6-3.6-6-0.5, IC 6-3.6-6-4.3, IC 6-3.6-6-4.5, and IC 6-3.6-6-6.1, all  
 19 as added by this act; the July 1, 2027, effective date for IC 6-3.6-6-2,  
 20 IC 6-3.6-6-3, IC 6-3.6-6-4, IC 6-3.6-6-8, IC 6-3.6-6-8.5, IC 6-3.6-6-9.5,  
 21 IC 6-3.6-6-17, IC 6-3.6-6-18, IC 6-3.6-6-19, and IC 6-3.6-6-21, all as  
 22 amended by this act; and the July 1, 2027, or January 1, 2028, repeal  
 23 of IC 6-3.6-6-2.5, IC 6-3.6-6-2.6, IC 6-3.6-6-2.7, IC 6-3.6-6-2.8,  
 24 IC 6-3.6-6-2.9, IC 6-3.6-6-9, IC 6-3.6-6-10, IC 6-3.6-6-11,  
 25 IC 6-3.6-6-12, IC 6-3.6-6-14, IC 6-3.6-6-15, IC 6-3.6-6-16, and  
 26 IC 6-3.6-6-20; all as repealed by this act; the method used to determine  
 27 the amount of a particular distribution of revenue before July 1, 2027,  
 28 shall continue to be used for these determinations for all of 2027.

29 (b) Notwithstanding the adoption of different tax rates by a county  
 30 applicable after 2027 or the adoption of municipal tax rates under  
 31 IC 6-3.6-6-22; as added by this act, applicable after 2027; or any other  
 32 provision of law, the certified distribution methodology calculation for  
 33 local income tax distributions made in 2027 shall continue for local  
 34 income tax distributions made in 2028 and 2029 to account for the  
 35 transition to any new tax rates.

36 (c) This SECTION expires June 30, 2030.

37 SECTION 18~~5~~[6]. [EFFECTIVE JUNE 30, 2028] (a)  
 38 Notwithstanding the effective date for:

- 39 (1) the amendment of sections in IC 6-3.6-6 by this act or by
- 40 P.L.68-2025;
- 41 (2) the addition of sections in IC 6-3.6-6 by this act or by
- 42 P.L.68-2025; or

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1 (3) the repeal of sections in IC 6-3.6-6 by this act or by  
2 P.L.68-2025;  
3 the method used to determine the amount of a particular  
4 distribution of revenue before July 1, 2028, shall continue to be  
5 used for these determinations for all of 2028.

6 (b) Notwithstanding the adoption of different tax rates by a  
7 county applicable after 2028 or the adoption of municipal tax rates  
8 under IC 6-3.6-6-22, applicable after 2028, or any other provision  
9 of law, the certified distribution methodology calculation for local  
10 income tax distributions made in 2028 shall continue for local  
11 income tax distributions made in 2029 and 2030 to account for the  
12 transition to any new tax rates.

13 (c) This SECTION expires June 30, 2031.  
14 SECTION 18-~~6~~[7]. [EFFECTIVE JANUARY 1, 2024  
15 (RETROACTIVE)] (a) This SECTION applies notwithstanding  
16 IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or  
17 provision.

18 (b) This SECTION applies to an assessment date occurring after  
19 December 31, 2023, and before January 1, 2026.

20 (c) As used in this SECTION, "eligible property" means real  
21 property:

22 (1) on which property taxes were imposed for the 2024 and  
23 2025 assessment dates; and

24 (2) that is identified as follows:

25 (A) Parcel 1017913 located at 2237 Station Street,  
26 Indianapolis, IN, 46218.

27 (B) Parcel 1022147 located at 2225 North Sherman  
28 Avenue, Indianapolis, IN, 46218.

29 (C) Parcel 1057962 located at 2202 North Sherman  
30 Avenue, Indianapolis, IN, 46218.

31 (D) Parcel 1021121 located at 2182 North Olney Street,  
32 Indianapolis, IN, 46218.

33 (E) Parcel 1003672 located at 3429 Massachusetts Avenue,  
34 Indianapolis, IN, 46218.

35 (F) Parcel 1011976 located at 2178 North Olney Street,  
36 Indianapolis, IN, 46218.

37 (d) As used in this SECTION, "qualified taxpayer" refers to a  
38 nonprofit organization that owns eligible property as described  
39 under subsection (c).

40 (e) A qualified taxpayer may, before September 1, 2026, file a  
41 property tax exemption application and supporting documents  
42 claiming a property tax exemption under IC 6-1.1-10-16 for any

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assessment date described in subsection (b).

(f) A property tax exemption application filed under subsection (e) by a qualified taxpayer is considered to have been properly and timely filed.

(g) If a qualified taxpayer files the property tax exemption applications under subsection (e), the following apply:

(1) The property tax exemption for the eligible property is allowed and granted for the 2024 and 2025 assessment dates by the county assessor and county auditor of the county in which the eligible property is located.

(2) The qualified taxpayer is not required to pay any property taxes, penalties, interest, or tax sale reimbursement expenses with respect to the eligible property exempted under this SECTION for the 2024 and 2025 assessment dates.

(3) If the eligible property was placed on the list certified under IC 6-1.1-24-1 or IC 6-1.1-24-1.5 or was otherwise subject to a tax sale under IC 6-1.1-24 and IC 6-1.1-25 because one (1) or more installments of property taxes due for the eligible property for the 2024 or 2025 assessment dates were not timely paid:

(A) the county auditor shall remove the eligible property from the list certified under IC 6-1.1-24-1 or IC 6-1.1-24-1.5; and

(B) a tax deed may not be issued under IC 6-1.1-25 for the eligible property for any tax sale of the eligible property under IC 6-1.1-24 and IC 6-1.1-25 that was held because one (1) or more installments of property taxes due for the eligible property for the 2024 or 2025 assessment dates were not timely paid.

(h) A taxpayer is entitled to the exemption from real property tax as claimed on a property tax exemption application filed under this SECTION, regardless of whether:

(1) a property tax exemption application was previously filed for the same or similar property for the assessment date;

(2) the county property tax assessment board of appeals has issued a final determination regarding any previously filed property tax exemption application for the assessment date;

(3) the taxpayer appealed any denial of a previously filed property tax exemption application for the assessment date; or

(4) the records of the county in which the property subject to the property tax exemption application is located identified

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the taxpayer as the owner of the property on the assessment date described in subsection (b) for which the property tax exemption is claimed.

(i) The exemption allowed by this SECTION shall be applied and considered approved without the need for any further ruling or action by the county assessor, the county auditor, or the county property tax assessment board of appeals of the county in which the eligible property is located or by the Indiana board of tax review. The exemption approval is final and may not be appealed by the county assessor, the county property tax assessment board of appeals, or any member of the county property tax assessment board of appeals.

(j) To the extent the qualified taxpayer has paid any property taxes, penalties, or interest with respect to the eligible property for the 2024 or 2025 assessment dates, the eligible taxpayer is entitled to a refund of the amounts paid. Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any claim for a refund filed by an eligible taxpayer under this subsection before September 1, 2026, is considered timely filed. The county auditor shall pay the refund due under this SECTION in one (1) installment.

(k) This SECTION expires July 1, 2027.

SECTION 18 ~~7~~ [8]. An emergency is declared for this act.

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