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HOUSE BILL No. 1210

Proposed Changes to January 30, 2026 printing by AM121091

DIGEST OF PROPOSED AMENDMENT

Various changes. Provides that tangible property that is subject to assessment shall be assessed on a just valuation basis and in a uniform and equal manner regardless of who owns the property or who is liable for property taxes. Amends provisions in the bill regarding a municipal advisor. Removes the provisions in the bill that would prohibit certain individuals or business entities from bidding on or purchasing a tract or item of real property offered at tax sale. Repeals provisions regarding assessment of industrial facilities in Lake and Porter County. Provides that tangible property owned by the Indiana Historical Society, Inc., is exempt from property taxation. Provides that the following excise taxes that are distributed to a taxing unit may be deposited in any fund maintained by the taxing unit, and the distributions may be used for any purpose allowed by law: (1) Motor vehicle excise tax. (2) Excise tax on recreational vehicles and truck campers. (3) Aircraft license excise tax. (4) Boat excise tax. Authorizes the town of Lagro and the city of Huntington to impose food and beverage taxes. Clarifies the imposition and collection of the Orange County food and beverage tax. Adds a provision regarding repayment in the redevelopment tax credit. Amends provisions in the drainage law. Specifies eligibility for the distribution of revenue received from a local income tax rate imposed by a county for municipal services. Removes a maximum population threshold for election by certain cities and towns concerning a county local income tax rate and distribution. Removes the provisions in the bill that would allow a county, city or town to establish a tourism improvement district. Provides that a taxpayer shall (instead of may) be liable for any additional taxes that would have been due on homestead property plus a civil penalty if the taxpayer claims the homestead deduction for property that is not eligible for the deduction. Provides that, in addition to all other penalties, the taxpayer is liable for and the auditor shall include in a notice of tax due a 10% fine as a penalty for claiming the homestead deduction falsely. Provides that, beginning after the effective date of the bill, only members of a homeowners association who use their property as a homestead are eligible to: (1) be elected and serve as a member of the board of directors of the homeowners association; (2) cast a vote for a member of the board of directors of the homeowners association; or (3) cast a vote on certain prohibitions or restrictions concerning use of property as rental property. Provides that a unit that has adopted an ordinance, resolution, regulation, policy, or rule before January 1, 2026, that does not comply with provisions in the bill regarding rental property is exempt from those provisions until January 1, 2027, at which time the unit must comply with the provisions.

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Authorizes the budget agency, subject to budget committee review, to augment the state agency contingency fund appropriations in HEA 1001-2025 through July 1, 2027, in an amount not to exceed \$40,000,000 for Indiana office of technology contracts, in addition to the uses for the appropriation authorized in HEA 1001-2025. Amends provision adopted in SEA 1-2025 regarding a maximum permissible levy increase for counties with a levy freeze. Makes certain amending changes to notice of publication provisions in current law. Modifies the provision concerning municipal advisors in the current bill, including to allow the department of local government finance (DLGF) to issue a fine of \$10,000 to a municipal advisor that does not register with the DLGF. Removes provisions in the current bill that would have increased the amount of the property tax deduction for a model residence and a residence in inventory from 50% to 75% of the assessed value of the property for each deduction. Makes numerous changes and additions to the local innkeeper's tax and food and beverage tax article. Retroactive to July 1, 2018, amends the definition of "short term rental" to specify that certain private, owner occupied businesses in which overnight accommodations and a morning meal are provided to the public for compensation are excluded from that definition. Adds provisions from SB 278 concerning the following: (1) Provides, in certain assessed valuation appeals, for the provision by the taxpayer of income data necessary to determine the assessed value under the income capitalization approach. (2) Redefines "residential property" for certain tax increment financing districts. (3) Requires the original owner of each nonowner-occupied residential property subject to the 2% tax cap, located in certain tax increment financing areas but excluded from the base assessed value, to enter into a written agreement with the redevelopment commission indicating the owner is obligated to pay the property tax for the portion of outstanding bonds until the retirement of the bond. (4) Specifies that: (A) the written agreement with the redevelopment commission is considered a lien on the property to be included as part of the residential real estate sales disclosure; and (B) if the property is subsequently sold and becomes subject to the 1% tax cap, the new owner is responsible for the lien on the property according to the written agreement with the redevelopment commission, including the payment of the property tax liability included in the agreement. (5) Provides, for taxing districts that include multiple tax increment financing districts, the original tax increment financing district does not expire and stays active only for the purpose of satisfying outstanding bonds issued by the subsequent tax increment financing district, if the redevelopment commission takes specified actions. Sets forth an alternative procedure that may be used to appoint the board of fire trustees of certain fire protection districts. Provides that a fire protection district established after December 31, 2025, may not impose a tax rate on the taxable property within the district that exceeds \$0.40 per \$100 of assessed valuation. Provides certain requirements before a qualified data center user may use a specific transaction award certificate. Sets forth an alternative procedure that may be used in Allen County to appoint the board of fire trustees of a fire protection district. Removes provisions in the bill that would legalize and validate certain bonds, notes, evidences of indebtedness, leases, or other written obligations. Amends provisions regarding the issuance of refunding bonds by certain schools.

A BILL FOR AN ACT to amend the Indiana Code concerning
~~<taxation>~~ [state and local administration].

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

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1 SECTION 1. [IC 3-11-1.5-18, AS AMENDED BY P.L.278-2019,
 2 SECTION 52, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 JULY 1, 2026]: Sec. 18. (a) If the election division determines that the
 4 proposed precinct establishment order would comply with this chapter,
 5 the election division shall issue an order authorizing the county
 6 executive to establish the proposed precincts.

7 (b) The order issued by the election division under subsection (a)
 8 must state that the election division finds that the proposed precincts
 9 would comply with the standards set forth in this chapter. The election
 10 division shall promptly provide a copy of the order to the county
 11 executive.

12 (c) The county executive must give notice of the proposed order
 13 to the voters of the county by one (1) publication under ~~IC 5-3-1-4.~~
 14 IC 5-3-1-1.5. The notice must state the following:

15 (1) The name of each existing precinct whose boundaries would
 16 be changed by the adoption of the proposed order by the county.

17 (2) That any registered voter of the county may object to the
 18 proposed order by filing a sworn statement with the election
 19 division setting forth the voter's specific objections to the
 20 proposed order and requesting that a hearing be conducted by
 21 the commission under IC 4-21.5.

22 (3) The mailing address of the election division.

23 (4) The deadline for filing the objection with the election
 24 division under this section.

25 (d) Except as provided in subsection (g), an objection to a
 26 proposed precinct establishment order must be filed not later than noon
 27 ten (10) days after the publication of the notice by the county
 28 executive.

29 (e) If an objection is not filed with the election division by the date
 30 and time specified under subsection (d), the election division shall
 31 promptly notify the county executive. The county executive may
 32 proceed immediately to adopt the proposed order.

33 (f) If an objection is filed with the election division by the date and
 34 time specified under subsection (d), the election division shall
 35 promptly notify the county executive. The county executive may not
 36 adopt the proposed order until the commission conducts a hearing
 37 under IC 4-21.5 and determines whether the proposed precincts would
 38 comply with the standards set forth in this chapter.

39 (g) If the co-directors determine that the expiration of the ten (10)
 40 day period described in subsection (d) will occur:

41 (1) after the next period specified under section 25 of this

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chapter begins; or

(2) without sufficient time for a county or an objector to receive notice of a hearing before the commission concerning an objection before the next period specified under section 25 of this chapter begins;

the co-directors may request a hearing before the commission under section 21 of this chapter, notify the county executive of the request, and publication under subsection (c) is not required.

SECTION 2. IC 3-11-13-22, AS AMENDED BY P.L.212-2025, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 22. (a) This section applies to:

(1) a ballot card voting system; and

(2) a voting system that includes features of a ballot card voting system and a direct record electronic voting system.

(b) Not later than seventy-four (74) days before election day, for each county planning to use automatic tabulating machines at the next election, VSTOP shall provide each county election board with a randomly sorted list of unique identification numbers for the inventory of machines in the county maintained under IC 3-11-16-4. Starting at the top of the list, the county election board shall select machines in the list in the order listed so that:

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

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

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

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

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

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

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

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

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

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

(g) If a county election board determines that:

(1) a ballot:

(A) must be reprinted or corrected as provided by IC 3-11-2-16 because of the omission of a candidate, political party, or public question from the ballot; or

(B) is an absentee ballot that a voter is entitled to recast under IC 3-11.5-4-2 because the absentee ballot includes a candidate for election to office who:

(i) ceased to be a candidate; and

(ii) has been succeeded by a candidate selected under IC 3-13-1 or IC 3-13-2; and

(2) ballots used in the test conducted under this section were not reprinted or corrected to remove the omission of a candidate, political party, or public question, or indicate the name of the successor candidate;

the county election board shall conduct an additional public test described in subsection (c) using the reprinted or corrected ballots. Notice of the time and place of the additional test shall be given in accordance with IC 5-14-1.5, but publication of the notice in accordance with ~~IC 5-3-1-4~~ **IC 5-3-1-1.5** is not required.

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

SECTION 3. IC 3-11-13-41 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 41. Public notice of the time and place of an audit under section 37 of this chapter shall be given at least forty-eight (48) hours before the audit. The notice shall be published once in accordance with ~~IC 5-3-1-4~~. **IC 5-3-1-1.5.**

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1 However, if publication in accordance with ~~IC 5-3-1-4~~ IC 5-3-1-1.5
 2 will not allow the county election board to certify the results of the
 3 audit within ten (10) days after the election, notice shall be given by
 4 posting it:

5 (1) at or near the county courthouse; and

6 (2) at the post office serving the county courthouse.

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

13 (b) This subsection applies to an additional public test conducted
 14 under section 1(e) of this chapter. Notice of the time and place of the
 15 additional test shall be given in accordance with IC 5-14-1.5, but
 16 publication of the notice in accordance with ~~IC 5-3-1-4~~ IC 5-3-1-1.5 is
 17 not required.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(d) The inspector and judge shall record the information set forth in subsection (c) on a form prescribed under IC 3-5-4-8 and provided to each precinct and vote center under IC 3-11-3-10 by the county election board. The inspector and judge shall sign the form before delivering the certificates in accordance with section 4 of this chapter and return the form with the certificates.

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

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

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

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

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

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

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

Not later than noon on the second Friday following the election, the county election board shall discuss and publish the document described in this subsection at a public hearing and immediately make the

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document available for inspection and copying by any voter of the county.

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

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

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

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

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

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

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

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

SECTION 6.] IC 4-23-7.3-5.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: **Sec. 5.5.** As used in this chapter, "governmental boundary units" includes:

(1) the geographic boundaries of a political subdivision;

(2) the geographic boundaries of a taxing district (as defined by IC 6-1.1-1-20); and

(3) any geographic boundaries related to the operation of the

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1 **statewide 911 system under IC 36-8-16.7.**

2 SECTION  [7]. IC 4-23-7.3-16, AS AMENDED BY
3 P.L.134-2021, SECTION 8, IS AMENDED TO READ AS FOLLOWS
4 [EFFECTIVE JULY 1, 2026]: Sec. 16. With money from the fund, the
5 state GIS officer, through the data center, the IGIC, and the other
6 organizations, shall do the following:

7 (1) Ensure that there are adequate depositories of all GIS data
8 and framework data obtained by a state agency.

9 (2) Acquire, publish, store, and distribute GIS data and
10 framework data through the computer gateway administered
11 under IC 4-13.1-2-2(a)(6) by the office of technology and
12 through the state data center. The state GIS officer may also
13 provide access through the IGIC and other entities as directed by
14 the state GIS officer.

15 (3) Integrate GIS data and framework data developed and
16 maintained by state agencies and political subdivisions into the
17 statewide base map. **State agencies and political subdivisions**
18 **shall cooperate and participate as requested by the state GIS**
19 **officer to carry out this subdivision.**

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

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

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

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

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

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

37 SECTION  [8]. IC 4-23-7.3-20, AS ADDED BY P.L.198-2007,
38 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
39 JULY 1, 2026]: Sec. 20. (a) Except as provided in subsections (b), (c),
40 and (d), a political subdivision maintains the right to control the sale,
41 exchange, and distribution of any GIS data or framework data provided
42 by the political subdivision to the state through a data exchange

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1 agreement entered into under this chapter.

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

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

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

14 SECTION ~~4~~9. IC 4-33-12-8, AS AMENDED BY
15 P.L.144-2024, SECTION 1, IS AMENDED TO READ AS FOLLOWS
16 [EFFECTIVE UPON PASSAGE]: Sec. 8. (a) This section applies to tax
17 revenue collected from a riverboat operating from Lake County.

18 (b) 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 from East
21 Chicago:

22 (1) The lesser of:

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

25 (B) thirty-three and one-third percent (33 1/3%) of the
26 admissions tax and supplemental wagering tax collected by
27 the licensed owner during the preceding calendar quarter;
28 to the fiscal officer of the northwest Indiana regional
29 development authority to partially satisfy East Chicago'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 during the preceding calendar quarter;
 3 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 East Chicago.
- 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 during the preceding calendar quarter;
 13 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 during the preceding
 21 calendar quarter must be paid to the county convention and
 22 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 during the preceding calendar quarter must be
 27 paid to the northern Indiana law enforcement training center.
- 28 (7) Except as provided in section 9(k) of this chapter, five
 29 percent (5%) of the admissions tax and supplemental wagering
 30 tax collected by the licensed owner during the preceding
 31 calendar quarter must be paid to the state fair commission for
 32 use in any activity that the commission is authorized to carry out
 33 under IC 15-13-3.
- 34 (8) Except as provided in section 9(k) of this chapter, three and
 35 thirty-three hundredths percent (3.33%) of the admissions tax
 36 and supplemental wagering tax collected by the licensed owner
 37 during the preceding calendar quarter must be paid to the
 38 division of mental health and addiction.
- 39 (9) Twenty-one and six hundred sixty-seven thousandths percent
 40 (21.667%) of the admissions tax and supplemental wagering tax
 41 collected by the licensed owner during the preceding calendar
 42 quarter must be paid to the state general fund.

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(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 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;

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1 must be paid to Lake County.

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

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

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

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

25 (9) Twenty-one and six hundred sixty-seven thousandths percent
26 (21.667%) of the admissions tax and supplemental wagering tax
27 collected by the licensed owner of a riverboat operating in Gary
28 during the preceding calendar quarter must be paid to the state
29 general fund.

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

33 (1) The lesser of:

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

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

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

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- 1 (2) The lesser of:
 2 (A) two hundred eighteen thousand seven hundred fifty
 3 dollars (\$218,750); or
 4 (B) thirty-three and one-third percent (33 1/3%) of the
 5 admissions tax and supplemental wagering tax collected by
 6 the licensed owner during the preceding calendar quarter;
 7 to the fiscal officer of the northwest Indiana regional
 8 development authority to partially satisfy Lake County's funding
 9 obligation to the authority under IC 36-7.5-4-2.
 10 (3) Except as provided in section 9(k) of this chapter, the
 11 remainder, if any, of:
 12 (A) thirty-three and one-third percent (33 1/3%) of the
 13 admissions tax and supplemental wagering tax collected by
 14 the licensed owner of the riverboat during the preceding
 15 calendar quarter; minus
 16 (B) the amount distributed to the northwest Indiana regional
 17 development authority under subdivision (1) for the
 18 calendar quarter;
 19 must be paid to the city of Hammond.
 20 (4) Except as provided in section 9(k) of this chapter, the
 21 remainder, if any, of:
 22 (A) thirty-three and one-third percent (33 1/3%) of the
 23 admissions tax and supplemental wagering tax collected by
 24 the licensed owner of the riverboat during the preceding
 25 calendar quarter; minus
 26 (B) the amount distributed to the northwest Indiana regional
 27 development authority under subdivision (2) for the
 28 calendar quarter;
 29 must be paid to Lake County.
 30 (5) Except as provided in section 9(k) of this chapter, three
 31 percent (3%) of the admissions tax and supplemental wagering
 32 tax collected by the licensed owner of the riverboat during the
 33 preceding calendar quarter must be paid to the county
 34 convention and visitors bureau for Lake County.
 35 (6) Except as provided in section 9(k) of this chapter, three
 36 hundred thirty-three thousandths percent (.333%) of the
 37 admissions tax and supplemental wagering tax collected by the
 38 licensed owner of a riverboat during the preceding calendar
 39 quarter must be paid to the northern Indiana law enforcement
 40 training center.
 41 (7) Except as provided in section 9(k) of this chapter, five
 42 percent (5%) of the admissions tax and supplemental wagering

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1 tax collected by the licensed owner of the riverboat during the
 2 preceding calendar quarter must be paid to the state fair
 3 commission for use in any activity that the commission is
 4 authorized to carry out under IC 15-13-3.

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

11 (9) Twenty-one and six hundred sixty-seven thousandths percent
 12 (21.667%) of the admissions tax and supplemental wagering tax
 13 collected by the licensed owner of the riverboat during the
 14 preceding calendar quarter must be paid to the state general
 15 fund.

16 SECTION ~~4-33-13-2.5~~ [\[10\]](#). IC 4-33-13-2.5 IS REPEALED [EFFECTIVE
 17 UPON PASSAGE]. Sec. 2-5: (a) This section applies only to tax
 18 revenue:

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

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

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

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

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

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

42 Any amount of tax revenue remitted under this chapter by a licensed

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

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

(1) matched under subsection (b); and

(2) released to any of the following funds:

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

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

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

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

(e) This section expires July 1, 2050.

SECTION ~~6~~ [11]. 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 ~~12~~ [12]. 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

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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 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

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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 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

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

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

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

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

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

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

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

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

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

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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.

~~(3)~~ (4) The remainder of the tax revenue remitted by each licensed owner shall be paid to the state general fund. In each state fiscal year, the state comptroller shall make the transfer required by this subdivision on or before the fifteenth day of the month based on revenue received during the preceding month for deposit in the state gaming fund. Specifically, the state comptroller may transfer the tax revenue received by the state in a month to the state general fund in the immediately following month according to this subdivision.

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

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

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

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

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

However, if:

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

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

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- 1 receipts;
 2 the amount described in this clause shall be paid to the state
 3 general fund for the remainder of the state fiscal year.
 4 (3) Forty-three and five-tenths percent (43.5%) shall be paid as
 5 follows:
 6 (A) Twenty-two and four-tenths percent (22.4%) shall be
 7 paid as follows:
 8 (i) Fifty percent (50%) to the fiscal officer of the town
 9 of French Lick.
 10 (ii) Fifty percent (50%) to the fiscal officer of the town
 11 of West Baden Springs.
 12 (B) Fourteen and eight-tenths percent (14.8%) shall be paid
 13 to the county treasurer of Orange County for distribution
 14 among the school corporations in the county. The governing
 15 bodies for the school corporations in the county shall
 16 provide a formula for the distribution of the money received
 17 under this clause among the school corporations by joint
 18 resolution adopted by the governing body of each of the
 19 school corporations in the county. Money received by a
 20 school corporation under this clause must be used to
 21 improve the educational attainment of students enrolled in
 22 the school corporation receiving the money. Not later than
 23 the first regular meeting in the school year of a governing
 24 body of a school corporation receiving a distribution under
 25 this clause, the superintendent of the school corporation
 26 shall submit to the governing body a report describing the
 27 purposes for which the receipts under this clause were used
 28 and the improvements in educational attainment realized
 29 through the use of the money. The report is a public record.
 30 (C) Thirteen and one-tenth percent (13.1%) shall be paid to
 31 the county treasurer of Orange County.
 32 (D) Five and three-tenths percent (5.3%) shall be
 33 distributed quarterly to the county treasurer of Dubois
 34 County for appropriation by the county fiscal body after
 35 receiving a recommendation from the county executive. The
 36 county fiscal body for the receiving county shall provide for
 37 the distribution of the money received under this clause to
 38 one (1) or more taxing units (as defined in IC 6-1.1-1-21) in
 39 the county under a formula established by the county fiscal
 40 body after receiving a recommendation from the county
 41 executive.
 42 (E) Five and three-tenths percent (5.3%) shall be distributed

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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.

(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

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distributions to the South Central Indiana Regional Economic Development Corporation and Radius Indiana or their successor entities or partnerships. The amount paid to the Orange County development commission shall proportionally reduce the amount payable to the South Central Indiana Regional Economic Development Corporation and Radius Indiana or their successor entities or partnerships.

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

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

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

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

- (1) To each city located in the county according to the ratio the city's population bears to the total population of the county.
- (2) To each town located in the county according to the ratio 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 retained by the county.

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

- (1) To reduce the property tax levy of the city, town, or county for a particular year (a property tax reduction under this

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- 1 subdivision does not reduce the maximum levy of the city, town,
 2 or county under IC 6-1.1-18.5).
- 3 (2) For deposit in a special fund or allocation fund created under
 4 IC 8-22-3.5, IC 36-7-14, IC 36-7-14.5, IC 36-7-15.1, and
 5 IC 36-7-30 to provide funding for debt repayment.
- 6 (3) To fund sewer and water projects, including storm water
 7 management projects.
- 8 (4) For police and fire pensions.
- 9 (5) To carry out any governmental purpose for which the money
 10 is appropriated by the fiscal body of the city, town, or county.
 11 Money used under this subdivision does not reduce the property
 12 tax levy of the city, town, or county for a particular year or
 13 reduce the maximum levy of the city, town, or county under
 14 IC 6-1.1-18.5.
- 15 (f) This subsection does not apply to an inland casino operating in
 16 Vigo County. Before July 15 of each year, the state comptroller shall
 17 determine the total amount of money distributed to an entity under
 18 IC 4-33-12-6 or IC 4-33-12-8 during the preceding state fiscal year. If
 19 the state comptroller determines that the total amount of money
 20 distributed to an entity under IC 4-33-12-6 or IC 4-33-12-8 during the
 21 preceding state fiscal year was less than the entity's base year revenue
 22 (as determined under IC 4-33-12-9), the state comptroller shall make
 23 a supplemental distribution to the entity from taxes collected under this
 24 chapter and deposited into the state general fund. Except as provided
 25 in subsection (h), the amount of an entity's supplemental distribution
 26 is equal to:
- 27 (1) the entity's base year revenue (as determined under
 28 IC 4-33-12-9); minus
- 29 (2) the sum of:
- 30 (A) the total amount of money distributed to the entity and
 31 constructively received by the entity during the preceding
 32 state fiscal year under IC 4-33-12-6 or IC 4-33-12-8; plus
- 33 (B) the amount of any admissions taxes deducted under
 34 IC 6-3.1-20-7.
- 35 (g) This subsection applies only to Marion County. The county
 36 auditor shall distribute the money received by the county under
 37 subsection (d) as follows:
- 38 (1) To each city, other than the consolidated city, located in the
 39 county according to the ratio that the city's population bears to
 40 the total population of the county.
- 41 (2) To each town located in the county according to the ratio that
 42 the town's population bears to the total population of the county.

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(3) After the distributions required in subdivisions (1) and (2) are made, the remainder shall be paid in equal amounts to the consolidated city and the county.

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

(1) Before July 1, 2021, forty-eight million dollars (\$48,000,000).

(2) After June 30, 2021, if the total adjusted gross receipts received by licensees from gambling games authorized under this article during the preceding state fiscal year is equal to or greater than the total adjusted gross receipts received by licensees from gambling games authorized under this article during the state fiscal year ending June 30, 2020, the maximum amount is forty-eight million dollars (\$48,000,000).

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

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

(B) the result of:

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

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

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

(i) This subsection applies to a supplemental distribution, if any,

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

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

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

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

- (1) must be paid to the fiscal officer of the political subdivision and may be deposited in the political subdivision's general fund (in the case of a school corporation, the school corporation may deposit the money into either the education fund (IC 20-40-2) or the operations fund (IC 20-40-18)) or riverboat fund established under IC 36-1-8-9, or both;
- (2) may not be used to reduce the maximum levy under IC 6-1.1-18.5 of a county, city, or town or the maximum tax rate of a school corporation, but, except as provided in subsection (b)(3)(B), may be used at the discretion of the political subdivision to reduce the property tax levy of the county, city, or town for a particular year;
- (3) except as provided in subsection (b)(3)(B), may be used for any legal or corporate purpose of the political subdivision, including the pledge of money to bonds, leases, or other obligations under IC 5-1-14-4; and
- (4) is considered miscellaneous revenue.

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

(k) After June 30, 2020, the amount of wagering taxes that would otherwise be distributed to South Bend under subsection (d) shall be deposited as being received from all riverboats whose supplemental wagering tax, as calculated under IC 4-33-12-1.5(b), is over three and

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five-tenths percent (3.5%). The amount deposited under this subsection, in each riverboat's account, is proportionate to the supplemental wagering tax received from that riverboat under IC 4-33-12-1.5 in the month of July. The amount deposited under this subsection must be distributed in the same manner as the supplemental wagering tax collected under IC 4-33-12-1.5. This subsection expires June 30, 2021.

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

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

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

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

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

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

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

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

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

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

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

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

(e) Subject to subsections (j) and (l), each month, **after deducting**

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1 **the amount required under section 5(a)(2)(C)(i) of this chapter**, the
 2 state comptroller shall deduct an amount otherwise payable to Gary
 3 under section ~~5(a)(2)~~ **5(a)(2)(C)** of this chapter, if any, for the purpose
 4 of this chapter, not to exceed a total of two million dollars (\$2,000,000)
 5 for the state fiscal year.

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

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

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

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

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

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

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

22 STEP ONE: Divide the:

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

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

27 STEP TWO: Multiply the:

28 (A) STEP ONE result; by

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

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

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

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

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1 other purpose.

2 (l) After the total amount of all supplemental payments to
3 qualified cities determined in subsection (d) have been made under this
4 chapter, the state comptroller shall continue, each month, **after**
5 **deducting the amount required under section 5(a)(2)(C)(i) of this**
6 **chapter**, to deduct an amount otherwise payable to Gary under section
7 ~~5(a)(2)~~ **5(a)(2)(C)** of this chapter as set forth in subsection (e) not to
8 exceed a total of two million dollars (\$2,000,000) for the state fiscal
9 year for the purpose of repaying to the state the total amounts
10 appropriated from the state general fund under subsection (k) and paid
11 to qualified cities as supplemental payments under this chapter. The
12 state comptroller shall cease the deductions under this subsection on
13 the date that the total amounts appropriated from the state general fund
14 under subsection (k) and paid to qualified cities have been repaid.

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

16 SECTION ~~14~~ **14. IC 5-1-5-2, AS AMENDED BY P.L. 229-2011,**
17 **SECTION 62, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE**
18 **UPON PASSAGE]:** Sec. 2. (a) The governing body of any issuing body
19 may by ordinance provide for the issuance of bonds to refund
20 outstanding bonds issued at any time by such issuing body or its
21 predecessor, and to pay redemption premiums and costs of refunding
22 to effect a saving to the issuing body. Issuance of bonds to refund
23 outstanding bonds may also be made in order to pay or discharge all or
24 any part of such outstanding series or issue of bond, including any
25 interest thereon, in arrears or about to become due and for which
26 sufficient funds are not available or to modify restrictive covenants in
27 outstanding bonds impeding additional financing. To determine
28 whether or not a savings will be effected, consideration shall be given
29 to the estimated or known interest payable to the fixed maturities of the
30 refunding bonds, the interest payable on the bonds to be refunded, the
31 costs of issuance of the refunding bonds, including any sale discount,
32 the redemption premiums, if any, to be paid, and the probable earned
33 income from the investment of the refunding bond proceeds pending
34 redemption of the bonds to be refunded.

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

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

40 or

41 (2) the issuance of refunding bonds by a school corporation that
42 is an eligible school corporation under section 2.5 or 2.6 of this

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SECTION 15. IC 5-1-5-2.6 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2.6. (a) This section applies as an alternative to section 2.5 of this chapter.

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

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

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

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

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

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

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

(2) application of this section will not reduce revenue to other local units in the same county;

regarding the year for which the latest certified levies have been determined.

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

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

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

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

(f) A school corporation that desires to be an eligible school corporation under this section must submit a written request for a certification by the department of local government finance that the computation of the school corporation's percentage computed under subsection (d)(1) and school corporation's determination under subsection (d)(2) are correct. The department of local government finance shall, not later than thirty (30) business days

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1 after the date the department receives the school corporation's
 2 request, make its determination and, if correct, certify that the
 3 percentage computed under subsection (d)(1) and the
 4 determination under subsection (d)(2) for the school corporation
 5 meets the definition of an eligible school corporation.

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

9 (1) The determinations made under subsection (d)(1) and
 10 (d)(2), including the department of local government
 11 finance's certification of the percentage computed under
 12 subsection (e) and determination under subsection (d)(2).

13 (2) A determination providing for the:

14 (A) issuance of bonds to refund bonds or leases issued by
 15 or on behalf of the school corporation before July 1,
 16 2025; and

17 (B) payment of redemption premiums and the costs of
 18 the refunding.

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

20 (A) The maximum principal amount.

21 (B) The maximum interest rate.

22 (C) The annual lease or debt service payment.

23 (D) The final maturity date.

24 (E) The estimated amount of the increment that will
 25 occur for each year that the bonds that are being retired
 26 or refunded by the issuance of refunding bonds would
 27 have been outstanding.

28 (F) A finding that the annual debt service or lease
 29 payment on the refunding bonds will not increase the
 30 annual debt service or lease payment above the annual
 31 debt service or lease payment approved by the school
 32 corporation for the original project.

33 If the governing body adopts a resolution under this section, the
 34 governing body must publish notice of the adoption of the
 35 resolution as required by IC 5-3-1.

36 (h) An eligible school corporation may issue refunding bonds
 37 as permitted by this section. In addition, an eligible school
 38 corporation may extend the repayment period beyond the
 39 repayment period for the bonds that are being retired or refunded
 40 by the issuance of refunding bonds. However, the repayment
 41 period may be extended only once for a particular bond, and the
 42 extension may not exceed ten (10) years after the latest maturity



date for any of the bonds being retired or refunded by the eligible school corporation under this section.

SECTION 16. IC 5-1-5-18, AS AMENDED BY P.L.229-2011, SECTION 65, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 18. (a) This section applies to bonds that are:

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

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

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

- (1) To maintain a debt service reserve fund for the refunding bonds at the level required under the terms of the refunding bonds, if the local issuing body adopts an ordinance, resolution, or order authorizing that use of the proceeds or earnings.
- (2) To pay the principal or interest, or both, on:
 - (A) the refunding bonds; or
 - (B) other bonds, if the issuing body approves an ordinance authorizing the use of the savings to pay principal or interest on other bonds.
- (3) To reduce the rate or amount of ad valorem property taxes, special benefit taxes on property, or tax increment revenues imposed by or allocated to the local issuing body.

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

SECTION 17. IC 5-1-11-2, AS AMENDED BY P.L.125-2018, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 2. (a) Notice of sale of bonds sold at public sale under section 1 of this chapter shall be published in accordance with the provisions of this chapter and either IC 5-3-1 or subsection (b).

(b) If a political subdivision or body referred to in section 1 of this chapter determines to sell bonds under this subsection, notice of intent to sell such bonds shall be published once each week for two (2) weeks in accordance with ~~IC 5-3-1-4~~ IC 5-3-1-1.5 and in a newspaper of general circulation published in the state capital. The notice must state

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that any person interested in submitting a bid for the bonds may furnish in writing to the official of the political subdivision or body responsible for their sale, at the address set forth in the notice, the person's name, address, and telephone number. The person may also furnish a telex number. The notice of intent to sell bonds must state:

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

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

(c) This chapter does not prevent the sale of bonds under the provisions of any statute inconsistent with this chapter so long as the procedures required for the sale in that statute are complied with, but if notice of that sale must be published, the notice shall be published in accordance with IC 5-3-1.

SECTION 18. IC 5-1-14-10, AS AMENDED BY P.L.236-2023, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) If an issuer has issued obligations under a statute that establishes a maximum term or repayment period for the obligations, notwithstanding that statute, the issuer may continue to make payments of principal, interest, or both, on the obligations after the expiration of the term or period if principal or interest owed to owners of the obligations remains unpaid.

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

(c) Except as otherwise provided by this section, IC 5-1-5-2.5, IC 5-1-5-2.6, IC 5-1-8-1(b), IC 16-22-8-43, IC 36-7-12-27, IC 36-7-14-25.1, or IC 36-9-13-30 (but only with respect to any bonds issued under IC 36-9-13-30 that are secured by a lease entered into by a political subdivision organized and existing under IC 16-22-8), the

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maximum term or repayment period for obligations issued after June 30, 2008, that are wholly or partially payable from ad valorem property taxes, special benefit taxes on property, or tax increment revenues derived from property taxes may not exceed:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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1 1 (~~<4>~~[2]) a county;
2 (~~<2>~~[3]) a township;
3 (~~<3>~~[4]) a city;
4 (~~<4>~~[5]) a town;
5 (~~<5>~~[6]) a school corporation;
6 (~~<6>~~[7]) a special taxing district;
7 (~~<7>~~[8]) an instrumentality of an entity listed in subdivisions
8 (1) through (~~<6>~~[7]); and
9 (~~<8>~~[9]) any other entity required to sell bonds pursuant to
10 IC 5-1-11.
11 (~~<d>~~[e]) ~~<As used in this section, "municipal financial~~
12 ~~products" means municipal derivatives, guaranteed investment~~
13 ~~contracts, and investment strategies.~~
14 ~~— (e) As used in this section, "obligated person" means any~~
15 ~~person who is committed under a contract or another arrangement~~
16 ~~to support the payment of all or part of the obligations on~~
17 ~~municipal securities to be sold in an offering.~~
18 ~~— (f) As used in this section, "solicitation of"~~ [An entity that
19 provides municipal advisory services, including but not limited to
20 financial planning, debt issuance, and budget management
21 advisory services, to:
22 (1) a state agency;
23 (2) a political subdivision (as defined in IC 36-1-2-13); or
24 (3) a municipal entity ~~<or obligated person" has the~~
25 ~~meaning set forth in 15 U.S.C. 78o-4(e)(9).~~
26 ~~— (g) [located in Indiana;~~
27 must comply with the municipal advisor qualification requirements
28 under subsection (c).
29 (f) If a municipal entity hires or retains a municipal
30 advis~~<e>~~[o]r, the municipal entity shall complete a request for
31 ~~<proposals>~~ [qualifications] ~~at least once every three (3) years to~~
32 select the municipal advis~~<e>~~[o]r. The request for
33 ~~<proposals>~~ [qualifications] ~~must include a scope of services and an~~
34 evaluation criteria outline. [The request for qualifications shall be
35 completed before July 1 each year it is completed.
36 (g) Municipal entity contracts in place longer than three (3)
37 years as of July 1, 2026, expire on July 1, 2026.]
38 (h) The municipal entity shall publish a contract entered into
39 with a municipal advis~~<e>~~[o]r in a prominent location on the
40 municipal entity's website and on the department of local
41 government finance's computer gateway.<
42 ~~— SECTION 10>~~ [

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

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

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

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

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

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

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

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1 elected and qualified. Special meetings may be called by the chair or
 2 any two (2) directors of the board.

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

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

13 (g) All expenses incurred in carrying out the provisions of this
 14 chapter shall be payable solely from funds provided under this chapter
 15 or from the proceeds of bonds issued by the authority under this
 16 chapter, and no liability or obligation shall be incurred by the
 17 commission or the authority under this chapter beyond the extent to
 18 which money shall have been provided under the authority of this
 19 chapter.

20 (h) The board:

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

23 (2) may adopt bylaws for the regulation of the affairs of the
 24 board, the conduct of the business of the commission, and the
 25 safeguarding of the funds and property entrusted to the
 26 commission; and

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

30 SECTION 21. IC 5-3-1-1, AS AMENDED BY P.L.84-2023,
 31 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 32 JULY 1, 2026]: Sec. 1. (a) The cost of all public notice advertising
 33 which any elected or appointed public official or governmental agency
 34 is required by law to have published, or orders published, for which the
 35 compensation to the newspapers, locality newspapers, or qualified
 36 publications publishing such advertising is drawn from and is the
 37 ultimate obligation of the public treasury of the governmental unit
 38 concerned with the advertising shall be charged to and collected from
 39 the proper fund of the public treasury and paid over to the newspapers,
 40 locality newspapers, or qualified publications publishing such
 41 advertising, after proof of publication and claim for payment has been
 42 filed.

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

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

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

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

(4) After December 31, 2016, a newspaper, locality newspaper, or qualified publication may, effective January 1 of any year, increase the basic charges by not more than two and three-quarters percent (2.75%) more than the basic charges that were in effect during the previous year. However, the basic charges for the first insertion of a public notice in a newspaper, locality newspaper, or qualified publication may not exceed the lowest classified advertising rate charged to advertisers by the newspaper, locality newspaper, or qualified publication for comparable use of the same amount of space for other purposes and must include all multiple insertion discounts extended to the newspaper's, locality newspaper's, or qualified publication's other advertisers.

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

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

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

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

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

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

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

(B) attest to the circulation of the locality newspaper for the issue published nearest to October 1 of the previous year, as determined by an independent audit of the locality newspaper performed for the previous year.

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

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

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

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

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

SECTION 22. IC 5-3-1-1.5, AS AMENDED BY P.L.146-2024, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 1.5. (a) This section applies to a notice that must be published in accordance with this chapter.

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

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

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

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

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

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

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

(A) A print edition newspaper that is published in or circulates within the political subdivision specified in the statute.

(B) An electronic edition published by the newspaper described in clause (A).

(2) Publication in any of the following forms of a locality newspaper:



(A) A print edition locality newspaper that circulates within the political subdivision specified in the statute.

(B) An electronic edition published by the locality newspaper described in clause (A).

(3) Publication on a political subdivision website under IC 5-3-5.

(e) This section does not exempt a person from complying with any other statutory requirement, including deadlines for publication of notice and frequency of publication.

(f) A newspaper or locality newspaper may not:

(1) charge a person a fee for viewing or searching the newspaper's or locality newspaper's electronic edition for public notices; or

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

(g) The basic charge for publication of a notice in an electronic edition of a newspaper or locality newspaper shall be the same as the basic charge for publication of the notice in the print edition in accordance with section 1 of this chapter.

SECTION 23. IC 5-3-1-1.6 IS REPEALED [EFFECTIVE JULY 1, 2026]. Sec. 1-6: (a) This section applies to a notice published by a political subdivision in a newspaper or locality newspaper under section 4 of this chapter:

(b) This subsection applies if a newspaper or locality newspaper publishes:

(1) a print edition not more than three (3) times a week; and

(2) an electronic edition:

A notice may be published in either the print edition or the electronic edition:

(c) This subsection applies if a newspaper or locality newspaper:

(1) publishes a print edition not more than two (2) times a week; and

(2) does not publish an electronic edition:

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

(d) A newspaper or locality newspaper may not:

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



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

(e) The basic charge for publication of a notice in an electronic edition shall be the same as the basic charge for publication of the notice in the print edition in accordance with section 4 of this chapter.

SECTION 24. IC 5-3-1-2, AS AMENDED BY P.L.146-2024, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 2. (a) This section applies only when notice of an event is required to be given by publication in accordance with this chapter.

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

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

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

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

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

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

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

(g) If the event is the submission of a proposal adopted by a political subdivision for a cumulative or sinking fund for the approval of the department of local government finance, the notice of the submission shall be published one (1) time. The political subdivision shall publish the notice when directed to do so by the department of local government finance.

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

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

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

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

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

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

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

(1) at the price fixed by law;

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

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

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

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

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

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

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

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

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

(2) all subsequent publications of notice:

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

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

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

SECTION 25. IC 5-3-1-4 IS REPEALED [EFFECTIVE JULY 1, 2026]. Sec. 4: (a) Whenever officers of a political subdivision are required to publish a notice affecting the political subdivision, they shall publish the notice in two (2) newspapers published in the political subdivision.

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

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

(1) A locality newspaper that circulates within the municipality or school corporation;

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

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

(1) A locality newspaper that circulates within the municipality or school corporation;

(2) A newspaper published in the county and that circulates within the political subdivision.

(e) This subsection applies to a political subdivision, including a city, town, or school corporation. Notwithstanding any other law, if a political subdivision has territory in more than one (1) county, public

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1 notices that are required by law or ordered to be published must be
 2 given as follows:

3 (1) By publication in two (2) newspapers published within the
 4 boundaries of the political subdivision:

5 (2) If only one (1) newspaper is published within the boundaries
 6 of the political subdivision; by publication of the notice in that
 7 newspaper and in one (1) of the following:

8 (A) A locality newspaper that circulates within the political
 9 subdivision:

10 (B) In another newspaper:

11 (i) published in any county in which the political
 12 subdivision extends; and

13 (ii) that has a general circulation in the political
 14 subdivision:

15 (3) If no newspaper is published within the boundaries of the
 16 political subdivision; by publishing the notice in two (2)
 17 publications, consisting of either or both of the following:

18 (A) A locality newspaper that circulates within the political
 19 subdivision:

20 (B) A newspaper that:

21 (i) is published in any counties into which the political
 22 subdivision extends; and

23 (ii) has a general circulation in the political
 24 subdivision:

25 (4) If only one (1) newspaper is published in any of the counties
 26 into which the political subdivision extends; by publication of
 27 the notice in one (1) of the following:

28 (A) A locality newspaper that circulates within the political
 29 subdivision:

30 (B) The newspaper published in the county if the newspaper
 31 circulates within the political subdivision:

32 (f) A political subdivision may, in its discretion, publish public
 33 notices in a qualified publication or additional newspapers or locality
 34 newspapers to provide supplementary notification to the public. The
 35 cost of publishing supplementary notification is a proper expenditure
 36 of the political subdivision:

37 SECTION 26. IC 5-3-2-2, AS AMENDED BY P.L.122-2024,
 38 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 39 JULY 1, 2026]: Sec. 2. (a) In addition to the requirement for all
 40 newspapers provided in IC 5-3-1-4, IC 5-3-1-1.5, a newspaper in
 41 which notices, reports, and other information affecting county business
 42 are required by law to be published shall have a paid circulation of not

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1 less than two percent (2%) of the population of the county in which it
 2 is published.

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

9 SECTION 27. IC 5-3-5-4, AS AMENDED BY P.L.1-2025,
 10 SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 11 JULY 1, 2026]: Sec. 4. (a) A political subdivision that is required by
 12 statute to publish notice in a newspaper two (2) or more times may
 13 make:

14 (1) the first publication of a notice in a newspaper or newspapers
 15 as required under ~~IC 5-3-1-4~~ IC 5-3-1-1.5 or the applicable
 16 statute; and

17 (2) if the political subdivision maintains an official website, all
 18 subsequent publications of the notice only on the official website
 19 of the political subdivision.

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

24 SECTION 28]. IC 5-14-3.8-3, AS AMENDED BY P.L.1-2025,
 25 SECTION 66, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 JULY 1, 2026]: Sec. 3. The department, ~~working with the office of~~
 27 technology established by ~~IC 4-13-1-2-1~~, or another organization that
 28 is part of a state educational institution; the office of management and
 29 budget established by IC 4-3-22-3, and the state board of accounts
 30 established by IC 5-11-1-1 shall post on the Indiana transparency
 31 website the following:

32 (1) The financial reports required by IC 5-11-1-4.

33 (2) The report on expenditures per capita prepared under
 34 IC 6-1.1-33.5-7.

35 (3) A listing of the property tax rates certified by the department.

36 (4) An index of audit reports prepared by the state board of
 37 accounts.

38 (5) Local development agreement reports prepared under
 39 IC 4-33-23-10 and IC 4-33-23-17.

40 (6) Information for evaluating the fiscal health of a political
 41 subdivision in the format required by section 8(b) of this chapter.

42 (7) A listing of expenditures specifically identifying those for:

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- 1 (A) personal services;
- 2 (B) other operating expenses or total operating expenses;
- 3 and
- 4 (C) debt service, including lease payments, related to debt.
- 5 (8) A listing of fund balances, specifically identifying balances
- 6 in funds that are being used for accumulation of money for
- 7 future capital needs.
- 8 (9) Any other financial information deemed appropriate by the
- 9 department.
- 10 SECTION ~~<H>~~[29]. IC 5-14-3.8-7, AS AMENDED BY
- 11 P.L.137-2012, SECTION 10, IS AMENDED TO READ AS
- 12 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 7. The department may
- 13 require that prescribed forms be submitted in an electronic format. The
- 14 department ~~working with the office of technology established by~~
- 15 ~~IC 4-13-1-2-1 or another organization that is part of a state educational~~
- 16 ~~institution;~~ shall develop and maintain a secure, web based system that
- 17 facilitates electronic submission of the forms under this section.
- 18 Political subdivisions shall submit forms under this section through the
- 19 web based system as prescribed by the department.
- 20 SECTION ~~<H>~~[30]. IC 6-1.1-1-8.7 IS AMENDED TO READ AS
- 21 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8.7. "Mobile home"
- 22 has the meaning set forth in ~~IC 6-1.1-7-1.~~ ~~<H>~~[**IC 9-13-2-103.2. The**
- 23 **term includes a manufactured home (as defined in**
- 24 **IC 9-13-2-96(a)).**
- 25 SECTION ~~<H>~~[31]. IC 6-1.1-2-11, AS ADDED BY P.L.68-2025,
- 26 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 27 JULY 1, 2025 (RETROACTIVE)]: Sec. 11. (a) As used in this section,
- 28 "tax increment financing allocation area" means any area authorized by
- 29 statute in which ad valorem property taxes are allocated, including the
- 30 following:
- 31 (1) IC 6-1.1-39 (economic development districts).
- 32 (2) IC 8-22-3.5 (airport development zones).
- 33 (3) IC 36-7-14 (redevelopment of areas needing redevelopment
- 34 generally).
- 35 (4) IC 36-7-15.1 (redevelopment of areas in Marion County).
- 36 (5) IC 36-7-30 (reuse of federal military bases).
- 37 (6) IC 36-7-30.5 (development of multicounty federal military
- 38 bases).
- 39 (7) IC 36-7-32 (certified technology parks).
- 40 (8) IC 36-7-32.5 (innovation development districts).
- 41 (9) IC 36-7.5-4.5 (rail transit development districts).

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

SECTION ~~14~~ **[32]**. IC 6-1.1-3-17, AS AMENDED BY P.L.232-2017, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 17. (a) On or before June 1 of each year, each township assessor (if any) of a county shall deliver to the county assessor a list which states by taxing district the total of the personal property assessments as shown on the personal property returns filed with the township assessor on or before the filing date of that year and in a county with a township assessor under IC 36-6-5-1 in every township the township assessor shall deliver the lists to the county auditor as prescribed in subsection (b).

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

(c) ~~The department of local government finance shall prescribe the forms required by this section. If a county assessor fails to certify to the county auditor and the department of local government finance the assessment value of the personal property in every taxing district on or before July 1 in accordance with subsection (b), the county assessor shall, on or before July 1 of the same calendar year, provide electronic notice to the county auditor, the county fiscal body, the department of local government finance, and each political subdivision in the county subject to IC 6-1.1-17-16. The~~

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1 electronic notice must include a written statement acknowledging
 2 noncompliance and detail the reasons why the statutory deadline
 3 provided in subsection (b) was not met.

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

10 SECTION ~~<15>~~[33]. IC 6-1.1-4-4.5, AS AMENDED BY
 11 P.L.230-2025, SECTION 19, IS AMENDED TO READ AS
 12 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 4.5. (a) The department
 13 of local government finance shall adopt rules establishing a system for
 14 annually adjusting the assessed value of real property to account for
 15 changes in value in those years since a reassessment under section 4.2
 16 of this chapter for the property last took effect.

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

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

23 (1) Promote uniform and equal assessment of real property
 24 within and across classifications.

25 (2) Require that assessing officials:

26 (A) reevaluate the factors that affect value;

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

28 (C) use mass appraisal techniques to estimate updated
 29 property values within statistical measures of accuracy; and

30 (D) provide notice to taxpayers of an assessment increase
 31 that results from the application of annual adjustments.

32 (3) Prescribe procedures that permit the application of the
 33 adjustment percentages in an efficient manner by assessing
 34 officials.

35 (d) The department of local government finance must review and
 36 certify each annual adjustment determined under this section.

37 (e) For an assessment beginning after December 31, 2022,
 38 agricultural improvements such as but not limited to barns, grain bins,
 39 or silos on land assessed as agricultural shall not be adjusted using
 40 factors, such as neighborhood delineation, that are appropriate for use
 41 in adjusting residential, commercial, and industrial real property. Those
 42 portions of agricultural parcels that include land and buildings not used

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for an agricultural purpose, such as homes, homesites, and excess residential land and commercial or industrial land and buildings, shall be adjusted by the factor or factors developed for other similar property within the geographic stratification. The residential portion of agricultural properties shall be adjusted by the factors applied to similar residential purposes.

(f) In making the annual determination of the base rate to satisfy the requirement for an annual adjustment for each assessment date, the department of local government finance shall, not later than March 1 of each year, determine the base rate using the methodology reflected in Table 2-18 of Book 1, Chapter 2 of the department of local government finance's Real Property Assessment Guidelines (as in effect on January 1, 2005), except that the department shall adjust the methodology as follows:

(1) Use a six (6) year rolling average adjusted under subdivision (3) instead of a four (4) year rolling average.

(2) Use the data from the six (6) most recent years preceding the year in which the assessment date occurs for which data is available, before one (1) of those six (6) years is eliminated under subdivision (3) when determining the rolling average.

(3) Eliminate in the calculation of the rolling average the year among the six (6) years for which the highest market value in use of agricultural land is determined.

(4) After determining a preliminary base rate that would apply for the assessment date without applying the adjustment under this subdivision, the department of local government finance shall adjust the preliminary base rate as follows:

(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

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

(1) who owns the land; or

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

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

(1) land enrolled in:

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



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

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appropriate soil productivity factor for each type or classification of soil shown on the United States Department of Agriculture's soil survey map for the March 1, 2012, assessment date, the soil productivity factors used for the March 1, 2011, assessment date shall be used for the January 1, 2016, assessment date and each assessment date thereafter.

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

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

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

] SECTION ~~66~~ [35]. IC 6-1.1-4-25, AS AMENDED BY P.L.1-2025, SECTION 76, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 25. (a) Each township assessor and each county assessor shall keep the assessor's reassessment data and records current by securing the necessary field data and by making changes in the assessed value of real property as changes occur in the use of the real property. The township or county assessor's records shall at all times show the assessed value of real property in accordance with this chapter. The township assessor shall ensure that the county assessor has full access to the assessment records maintained by the township assessor.

(b) The county assessor shall:

(1) maintain an electronic data file of:

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

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

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

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

(A) the legislative services agency; and

(B) the department of local government finance;

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

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- 1 (4) before ~~September 1~~ **July 1** of each year, transmit the data in
 2 the file with respect to the assessment date of that year to the
 3 department of local government finance.
- 4 (c) The appropriate county officer, as designated by the county
 5 executive, shall:
- 6 (1) maintain an electronic data file of the geographic information
 7 system characteristics of each parcel for each township in the
 8 county as of each assessment date;
- 9 (2) maintain the electronic file in a form that formats the
 10 information in the file with the standard data, field, and record
 11 coding required and approved by the office of technology; and
- 12 (3) before ~~September 1~~ **July 1** of each year, transmit the data in
 13 the file with respect to the assessment date of that year to the
 14 geographic information office of the office of technology.
- 15 (d) An assessor under subsection (b) and an appropriate county
 16 officer under subsection (c) shall do the following:
- 17 (1) Transmit the data in a manner that meets the data export and
 18 transmission requirements in a standard format, as prescribed by
 19 the office of technology established by IC 4-13.1-2-1 and
 20 approved by the legislative services agency.
- 21 (2) Resubmit the data in the form and manner required under
 22 subsection (b) or (c) upon request of the legislative services
 23 agency, the department of local government finance, or the
 24 geographic information office of the office of technology, as
 25 applicable, if data previously submitted under subsection (b) or
 26 (c) does not comply with the requirements of subsection (b) or
 27 (c), as determined by the legislative services agency, the
 28 department of local government finance, or the geographic
 29 information office of the office of technology, as applicable.
- 30 An electronic data file maintained for a particular assessment date may
 31 not be overwritten with data for a subsequent assessment date until a
 32 copy of an electronic data file that preserves the data for the particular
 33 assessment date is archived in the manner prescribed by the office of
 34 technology established by IC 4-13.1-2-1 and approved by the
 35 legislative services agency.
- 36 SECTION ~~47~~ **[36]**. IC 6-1.1-5-14, AS AMENDED BY
 37 P.L.232-2017, SECTION 5, IS AMENDED TO READ AS FOLLOWS
 38 [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 14. (a) Not
 39 later than:
- 40 (1) May 15 in each calendar year ending before January 1, 2017;
 41 and

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1 (2) May 1 in each calendar year ending after December 31,
2 2016;

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

6 (b) On or before July 1 of each calendar year, each county assessor
7 shall, under oath, ~~prepare and deliver~~ **certify** to the county auditor **and**
8 **the department of local government finance** a detailed list of the real
9 property listed for taxation in the county. The county assessor shall ~~and~~ **[**
10 **prepare certify** the list in the form prescribed by the department of
11 local government finance.

12 (c) **If the county assessor fails to certify to the county auditor**
13 **and the department of local government finance a detailed list of**
14 **the real property on or before July 1 in accordance with subsection**
15 **(b), then the county assessor shall, on or before July 1 of the same**
16 **calendar year, provide electronic notice to the county auditor, the**
17 **county fiscal body, the department of local government finance,**
18 **and each political subdivision in the county subject to**
19 **IC 6-1.1-17-16. The electronic notice must include a written**
20 **statement acknowledging noncompliance and detail the reasons**
21 **why the statutory deadline set forth in subsection (b) was not met.**

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

28 SECTION ~~18~~ **[37]**. IC 6-1.1-7-1, AS AMENDED BY
29 P.L.23-2024, SECTION 1, IS AMENDED TO READ AS FOLLOWS
30 [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) Except as provided in
31 IC 6-1.1-10.5, mobile homes which are located within this state on the
32 assessment date of a year shall be assessed and taxed for that year in
33 the manner provided in this chapter. If a provision of this chapter
34 conflicts with another provision of this article, the provision of this
35 chapter controls with respect to the assessment and taxation of mobile
36 homes.

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

- 39 (1) ~~is factory assembled;~~
- 40 (2) ~~is transportable;~~
- 41 (3) ~~is intended for year around occupancy;~~
- 42 (4) ~~exceeds thirty-five (35) feet in length; and~~

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

SECTION ~~<19>~~[38]. IC 6-1.1-7-10.4, AS AMENDED BY P.L.118-2022, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 10.4. (a) This section does not apply to a mobile home that is offered for sale at auction under IC 9-22-1.5 or IC 9-22-1.7 for the transfer resulting from the auction.

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

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

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

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

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

[SECTION 40. IC 6-1.1-8.5 IS REPEALED [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]:. (Assessment of Industrial Facilities in Lake County).

SECTION 41. IC 6-1.1-8.7 IS REPEALED [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]:. (Assessment of Industrial Facilities).

SECTION 42. IC 6-1.1-10-25, AS AMENDED BY P.L.79-2014, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 25. (a) Subject to the limitations contained in subsection (b) of this section, tangible property

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is exempt from property taxation if it is owned by any of the following organizations:

- (1) The Young Men's Christian Association.
- (2) The Salvation Army, Inc.
- (3) The Knights of Columbus.
- (4) The Young Men's Hebrew Association.
- (5) The Young Women's Christian Association.
- (6) A chapter or post of Disabled American Veterans of World War I or II.
- (7) A chapter or post of the Veterans of Foreign Wars.
- (8) A post of the American Legion.
- (9) A post of the American War Veterans.
- (10) The Boy Scouts of America, one (1) or more of its incorporated local councils, or a bank or trust company in trust for the benefit of one (1) or more of its local councils.
- (11) The Girl Scouts of the U.S.A., one or more of its incorporated local councils, or a bank or trust company in trust for the benefit of one (1) or more of its local councils.
- (12) **The Indiana Historical Society, Inc.**

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

] SECTION ~~21~~[43]. IC 6-1.1-10.2 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]:

Chapter 10.2. Exemptions for Indiana Nonprofit Senior Living Communities

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

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

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

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

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(1) registered as a continuing care retirement community under IC 23-2-4;

(2) defined as a small house health facility under IC 16-18-2-331.9; or

(3) licensed as a health care or residential care facility under IC 16-28.

SECTION ~~22~~ [44]. IC 6-1.1-10.3-3, AS AMENDED BY P.L.68-2025, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 3. As used in this chapter, "exemption ordinance" refers to an ordinance adopted under section 5 of this chapter by a local income tax council (before July 1, ~~2027~~ 2028) or by a county adopting body specified in IC 6-3.6-3-1(a) (after June 30, ~~2027~~; 2028).

SECTION ~~23~~ [45]. IC 6-1.1-10.5-1, AS ADDED BY P.L.23-2024, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) This chapter applies to ~~mobile homes and~~ manufactured homes that are assessed under IC 6-1.1-7.

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

(1) inventory; or

(2) real property;

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

SECTION ~~24~~ [46]. IC 6-1.1-10.5-4, AS ADDED BY P.L.23-2024, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. As used in this chapter, "manufactured home" has the meaning set forth in ~~IC 9-13-2-96.~~ ~~[~~ IC 9-13-2-96(a). The term includes a mobile home (as defined in IC 9-13-2-103.2).

SECTION ~~25~~ [47]. IC 6-1.1-10.5-5, AS ADDED BY P.L.23-2024, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. As used in this chapter, "mobile home" has the meaning set forth in ~~IC 6-1.1-7-1(b).~~ ~~[~~ IC 9-13-2-103.2. The term includes a manufactured home (as defined in IC 9-13-2-96(a)).

SECTION ~~26~~ [48]. IC 6-1.1-12-13, AS AMENDED BY P.L.230-2025, SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 13. (a) Except as provided in section 40.5 of this chapter, an individual may have twenty-four thousand nine hundred sixty dollars (\$24,960) deducted from the assessed value of the taxable tangible

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property that the individual owns, or real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property that the individual is buying under a contract that provides that the individual is to pay property taxes on the real property, mobile home, or manufactured home, if the contract or a memorandum of the contract is recorded in the county recorder's office and if:

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

(2) the individual received an honorable discharge;

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

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

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

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

(5) the individual:

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

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

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

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

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

(d) An individual who has sold real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property to another person under a contract that provides that the

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contract buyer is to pay the property taxes on the real property, mobile home, or manufactured home may not claim the deduction provided under this section against that real property, mobile home, or manufactured home.

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

(f) This section expires January 1, 2028.

SECTION ~~27~~ 49. IC 6-1.1-12-14, AS AMENDED BY P.L.230-2025, SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]:

Sec. 14. (a) ~~Except as provided in subsection (c) and~~ Except as provided in section 40.5 of this chapter, an individual may have ~~the sum of fourteen thousand dollars (\$14,000)~~ **one hundred percent (100%) of the assessed value** deducted from the assessed value of the real property, mobile home not assessed as real property, or manufactured home not assessed as real property that the individual owns (or the real property, mobile home not assessed as real property, or manufactured home not assessed as real property that the individual is buying under a contract that provides that the individual is to pay property taxes on the real property, mobile home, or manufactured home if the contract or a memorandum of the contract is recorded in the county recorder's office) **and uses as the individual's principal place of residence** if:

- (1) the individual served in the military or naval forces of the United States for at least ninety (90) days;
- (2) the individual received an honorable discharge;
- (3) the individual ~~either:~~
 - ~~(A) has a total disability; or~~
 - ~~(B) is at least sixty-two (62) years old and has a disability of at least ten percent (10%);~~
- (4) the individual's disability is evidenced by:
 - (A) a pension certificate or an award of compensation issued by the United States Department of Veterans Affairs; or
 - (B) a certificate of eligibility issued to the individual by the Indiana department of veterans' affairs after the Indiana department of veterans' affairs has determined that the individual's disability qualifies the individual to receive a deduction under this section; ~~and~~
- (5) the individual:
 - (A) owns the real property, mobile home, or manufactured home; or

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(B) is buying the real property, mobile home, or manufactured home under contract; on the date the statement required by section 15 of this chapter is filed; **and**

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

(b) ~~Except as provided in subsections (c) and (d);~~ The surviving spouse of an individual may receive the deduction 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 deduction statement is filed. The surviving spouse is entitled to the deduction regardless of whether the property for which the deduction is claimed was owned by the deceased veteran or the surviving spouse before the deceased veteran's death. **However, a surviving spouse is no longer eligible for the deduction under this section if the surviving spouse subsequently remarries.**

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

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

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

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

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

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

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

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

(1) December 31, 2019; or

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

SECTION ~~<28>~~ [50]. IC 6-1.1-12-14.5, AS AMENDED BY P.L.230-2025, SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 14.5. (a) As used in this section, "homestead" has the meaning set forth in section 37 of this chapter.

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

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

(2) the individual received an honorable discharge;

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

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

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

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

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- 1 department of veterans' affairs has determined that the
 2 individual's disability qualifies the individual to receive a
 3 deduction under this section; and
 4 (5) the homestead was conveyed without charge to the individual
 5 who is the owner of the homestead by an organization that is
 6 exempt from income taxation under the federal Internal Revenue
 7 Code.
 8 (c) If an individual is entitled to a deduction from assessed value
 9 under subsection (b) for the individual's homestead, the amount of the
 10 deduction is determined as follows:
 11 (1) If the individual is totally disabled, the deduction is equal to
 12 one hundred percent (100%) of the assessed value of the
 13 homestead.
 14 (2) If the individual has a disability of at least ninety percent
 15 (90%) but the individual is not totally disabled, the deduction is
 16 equal to ninety percent (90%) of the assessed value of the
 17 homestead.
 18 (3) If the individual has a disability of at least eighty percent
 19 (80%) but less than ninety percent (90%), the deduction is equal
 20 to eighty percent (80%) of the assessed value of the homestead.
 21 (4) If the individual has a disability of at least seventy percent
 22 (70%) but less than eighty percent (80%), the deduction is equal
 23 to seventy percent (70%) of the assessed value of the homestead.
 24 (5) If the individual has a disability of at least sixty percent
 25 (60%) but less than seventy percent (70%), the deduction is
 26 equal to sixty percent (60%) of the assessed value of the
 27 homestead.
 28 (6) If the individual has a disability of at least fifty percent (50%)
 29 but less than sixty percent (60%), the deduction is equal to fifty
 30 percent (50%) of the assessed value of the homestead.
 31 (d) An individual who claims a deduction under this section for an
 32 assessment date may not also claim a deduction under section 13
 33 **(before its expiration)** or 14 of this chapter for that same assessment
 34 date.
 35 (e) An individual who desires to claim the deduction under this
 36 section must claim the deduction in the manner specified by the
 37 department of local government finance.
 38 SECTION ~~29~~ 51. IC 6-1.1-12-15, AS AMENDED BY
 39 P.L.230-2025, SECTION 34, IS AMENDED TO READ AS
 40 FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]:
 41 Sec. 15. (a) Except as provided in section 17.8 of this chapter and
 42 subject to section 45 of this chapter, an individual who desires to claim

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

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

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

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

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

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

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

SECTION ~~30~~ 52. IC 6-1.1-12-16, AS AMENDED BY P.L.68-2025, SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]: Sec. 16. (a)

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1 Except as provided in section 40.5 of this chapter, a surviving spouse
 2 may have the sum of eighteen thousand seven hundred twenty dollars
 3 (\$18,720) deducted from the assessed value of the surviving spouse's
 4 tangible property, or real property, mobile home not assessed as real
 5 property, or manufactured home not assessed as real property that the
 6 surviving spouse is buying under a contract that provides that the
 7 surviving spouse is to pay property taxes on the real property, mobile
 8 home, or manufactured home, if the contract or a memorandum of the
 9 contract is recorded in the county recorder's office, and if:

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

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

13 (3) the surviving spouse:

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

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

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

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

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

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

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

35 SECTION ~~33~~ 53. IC 6-1.1-12-17, AS AMENDED BY
 36 P.L.68-2025, SECTION 29, IS AMENDED TO READ AS FOLLOWS
 37 [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]: Sec. 17. ~~(a)~~
 38 Except as provided in section 17.8 of this chapter and subject to section
 39 45 of this chapter, a surviving spouse who desires to claim the
 40 deduction provided by section 16 of this chapter must file a statement
 41 with the auditor of the county in which the surviving spouse resides. To
 42 obtain the deduction for a desired calendar year in which property taxes

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are first due and payable, the statement must be completed, dated, and filed with the county auditor on or before January 15 of the calendar year in which the property taxes are first due and payable. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. The statement shall contain:

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

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

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

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

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

SECTION ~~32~~ [\[54\]](#). IC 6-1.1-12-17.8, AS AMENDED BY THE TECHNICAL CORRECTIONS BILL OF THE 2026 GENERAL ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]: Sec. 17.8. (a) An individual who receives a deduction provided under section 9 (before its expiration), 11 (before its expiration), 13 **(before its expiration)**, 14, 16, ~~(before its expiration)~~, 17.4 (before its expiration), or 37 of this chapter in a particular year and who remains eligible for the deduction in the following year is not required to file a statement to apply for the deduction in the following year. However, for purposes of a deduction under section 37 of this chapter, the county auditor may, in the county auditor's discretion, terminate the deduction for assessment dates after January 15, 2012, if the individual does not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015), as determined by the county auditor, before January 1, 2013. Before the county auditor terminates the deduction because the taxpayer claiming the deduction did not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1, 2013, the county auditor shall mail notice of the proposed termination of the deduction to:

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

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

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

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

(d) An individual who receives a deduction provided under section 9 (before its expiration), 11 (before its expiration), 13 (**before its expiration**), 14, 16, (~~before its expiration~~), 17.4 (before its expiration), or 37 of this chapter for property that is jointly held with another owner in a particular year and remains eligible for the deduction in the following year is not required to file a statement to reapply for the deduction following the removal of the joint owner if:

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

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

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

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the taxpayer is eligible for the deduction or credit and is not claiming the deduction or credit for any other property.

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

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

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

(f) A cooperative housing corporation (as defined in 26 U.S.C. 216) that is entitled to a deduction under section 37 of this chapter in the immediately preceding calendar year for a homestead (as defined in section 37 of this chapter) is not required to file a statement to apply for the deduction for the current calendar year if the cooperative housing corporation remains eligible for the deduction for the current calendar year. However, the county auditor may, in the county auditor's discretion, terminate the deduction for assessment dates after January 15, 2012, if the individual does not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015), as determined by the county auditor, before January 1, 2013. Before the county auditor terminates a deduction because the taxpayer claiming the deduction did not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1, 2013, the county auditor shall mail notice of the proposed termination of the deduction to:

- (1) the last known address of each person liable for any property taxes or special assessment, as shown on the tax duplicate or special assessment records; or
- (2) the last known address of the most recent owner shown in the transfer book.

(g) An individual who:

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(1) was eligible for a homestead credit under IC 6-1.1-20.9 (repealed) for property taxes imposed for the March 1, 2007, or January 15, 2008, assessment date; or
 (2) would have been eligible for a homestead credit under IC 6-1.1-20.9 (repealed) for property taxes imposed for the March 1, 2008, or January 15, 2009, assessment date if IC 6-1.1-20.9 had not been repealed;

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

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

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

(j) A surviving spouse who received the deduction provided by section 16 of this chapter for the January 1, 2024, assessment date is not required to file a statement to reapply for the deduction to receive the deduction for the January 1, 2025, assessment date. The county auditor shall apply the deduction provided by section 16 of this chapter for the surviving spouse for the January 1, 2025,

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assessment date on the surviving spouse's property tax statement for property taxes first due and payable in 2026.

SECTION ~~33~~ [55]. IC 6-1.1-12-17.9, AS AMENDED BY P.L.230-2025, SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 17.9. A trust is entitled to a deduction under section 9 (before its expiration), 11 (before its expiration), 13 (**before its expiration**), ~~14~~, 16, (~~before its expiration~~), or 17.4 (before its expiration) of this chapter for real property owned by the trust and occupied by an individual if the county auditor determines that the individual:

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

(A) a beneficial interest in the trust; or

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

(2) otherwise qualifies for the deduction.

SECTION ~~34~~ [56]. IC 6-1.1-12-37, AS AMENDED BY THE TECHNICAL CORRECTIONS BILL OF THE 2026 GENERAL ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 37. (a) The following definitions apply throughout this section:

(1) "Dwelling" means any of the following:

(A) Residential real property improvements that an individual uses as the individual's residence, limited to a 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

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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 ~~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.

(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

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

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

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

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

(3) the names of:

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

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

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

if the applicant is an individual; or

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

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

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

if the applicant is not an individual; and

(4) either:

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

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

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

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

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

(iv) If the individual does not have a driver's license, a state identification card, or an Internal Revenue Service preparer tax identification number, the last five (5) digits of a control number that is on a document

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1 issued to the individual by the United States
2 government.

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

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

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

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

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

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

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

29 (A) a deduction under this section in the person's name as
30 an individual or a spouse; or

31 (B) a deduction under the law of another state that is
32 equivalent to the deduction provided by this section;

33 the person must file a certified statement with the auditor of the county,
34 notifying the auditor of the person's ineligibility, not more than sixty
35 (60) days after the date of the change in eligibility. A person who fails
36 to file the statement required by this subsection may, if and claims the
37 deduction under this section shall, under IC 6-1.1-36-17, be liable
38 for any additional taxes that would have been due on the property if the
39 person had filed the statement as required by this subsection plus a
40 civil penalty equal to ten percent (10%) of the additional taxes due. The
41 civil penalty imposed under this subsection is in addition to any interest
42 and penalties for a delinquent payment that might otherwise be due.

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One percent (1%) of the total civil penalty collected under this subsection shall be transferred by the county to the department of local government finance for use by the department in establishing and maintaining the homestead property data base under subsection (j) and, to the extent there is money remaining, for any other purposes of the department. This amount becomes part of the property tax liability for purposes of this article.

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

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

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

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

(j) The department of local government finance shall provide secure access to county auditors to a homestead property data base that includes access to the homestead owner's name and the numbers required from the homestead owner under subsection (e)(4) for the sole purpose of verifying whether an owner is wrongly claiming a deduction under this chapter or a credit under IC 6-1.1-20.4, IC 6-1.1-20.6, or IC 6-3.6-5 (before its expiration). Each county auditor shall submit data on deductions applicable to the current tax year on or before March 15 of each year in a manner prescribed by the department of local government finance.

(k) A county auditor may require an individual to provide evidence proving that the individual's residence is the individual's principal place of residence as claimed in the certified statement filed under subsection (e). The county auditor may limit the evidence that an individual is required to submit to a state income tax return, a valid driver's license, or a valid voter registration card showing that the residence for which

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the deduction is claimed is the individual's principal place of residence. The county auditor may not deny an application filed under section 44 of this chapter because the applicant does not have a valid driver's license or state identification card with the address of the homestead property. The department of local government finance shall work with county auditors to develop procedures to determine whether a property owner that is claiming a standard deduction or homestead credit is not eligible for the standard deduction or homestead credit because the property owner's principal place of residence is outside Indiana.

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

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

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

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

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

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

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

(m) If:

(1) a property owner files a statement under subsection (e) to claim the deduction provided by this section for a particular property; and

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1 (2) the county auditor receiving the filed statement determines
 2 that the property owner's property is not eligible for the
 3 deduction;
 4 the county auditor shall inform the property owner of the county
 5 auditor's determination in writing. If a property owner's property is not
 6 eligible for the deduction because the county auditor has determined
 7 that the property is not the property owner's principal place of
 8 residence, the property owner may appeal the county auditor's
 9 determination as provided in IC 6-1.1-15. The county auditor shall
 10 inform the property owner of the owner's right to appeal when the
 11 county auditor informs the property owner of the county auditor's
 12 determination under this subsection.
 13 (n) An individual is entitled to the deduction under this section for
 14 a homestead for a particular assessment date if:
 15 (1) either:
 16 (A) the individual's interest in the homestead as described
 17 in subsection (a)(2)(B) is conveyed to the individual after
 18 the assessment date, but within the calendar year in which
 19 the assessment date occurs; or
 20 (B) the individual contracts to purchase the homestead after
 21 the assessment date, but within the calendar year in which
 22 the assessment date occurs;
 23 (2) on the assessment date:
 24 (A) the property on which the homestead is currently
 25 located was vacant land; or
 26 (B) the construction of the dwelling that constitutes the
 27 homestead was not completed; and
 28 (3) either:
 29 (A) the individual files the certified statement required by
 30 subsection (e); or
 31 (B) a sales disclosure form that meets the requirements of
 32 section 44 of this chapter is submitted to the county assessor
 33 on or before December 31 of the calendar year for the
 34 individual's purchase of the homestead.
 35 An individual who satisfies the requirements of subdivisions (1)
 36 through (3) is entitled to the deduction under this section for the
 37 homestead for the assessment date, even if on the assessment date the
 38 property on which the homestead is currently located was vacant land
 39 or the construction of the dwelling that constitutes the homestead was
 40 not completed. The county auditor shall apply the deduction for the
 41 assessment date and for the assessment date in any later year in which
 42 the homestead remains eligible for the deduction. A homestead that

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qualifies for the deduction under this section as provided in this subsection is considered a homestead for purposes of section 37.5 of this chapter and IC 6-1.1-20.6.

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

(p) This subsection:

(1) applies to an application for the deduction provided by this section that is filed for an assessment date occurring after December 31, 2013; and

(2) does not apply to an individual described in subsection (o).

The owner of a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property must attach a copy of the owner's title to the mobile home or manufactured home to the application for the deduction provided by this section.

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

(1) is serving on active duty in any branch of the armed forces of the United States;

(2) was ordered to transfer to a location outside Indiana; and

(3) was otherwise eligible, without regard to this subsection, for the deduction under this section for the property for the assessment date immediately preceding the transfer date specified in the order described in subdivision (2).

For property to qualify under this subsection for the deduction provided by this section, the individual described in subdivisions (1) through (3) must submit to the county auditor a copy of the individual's transfer orders or other information sufficient to show that the individual was ordered to transfer to a location outside Indiana. The property continues to qualify for the deduction provided by this section until the individual ceases to be on active duty, the property is sold, or the individual's ownership interest is otherwise terminated, whichever occurs first. Notwithstanding subsection (a)(2), the property remains a homestead regardless of whether the property continues to be the individual's principal place of residence after the individual transfers to a location outside Indiana. The property continues to qualify as a homestead

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under this subsection if the property is leased while the individual is away from Indiana and is serving on active duty, if the individual has lived at the property at any time during the past ten (10) years. Otherwise, the property ceases to qualify as a homestead under this subsection if the property is leased while the individual is away from Indiana. Property that qualifies as a homestead under this subsection shall also be construed as a homestead for purposes of section 37.5 of this chapter.

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

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

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

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

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

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

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

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

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

SECTION ~~35~~ [57]. IC 6-1.1-12-43, AS AMENDED BY P.L.230-2025, SECTION 37, AND AS AMENDED BY P.L.186-2025, SECTION 292, AND AS AMENDED BY THE TECHNICAL CORRECTIONS BILL OF THE 2026 GENERAL ASSEMBLY, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]: Sec. 43. (a) For purposes of this section:

(1) "benefit" refers to a deduction under section 9 (before its expiration), 11 (before its expiration), 13, ~~(before its expiration)~~, 14, ~~(before its expiration)~~, 16, ~~(before its expiration)~~, 17.4 (before its expiration), 26 (before its expiration), 29 (before its expiration), 33 (before its expiration), 34 (before its expiration), 37, or 37.5 of this chapter;

(2) "closing agent" means a person that closes a transaction;

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- 1 (3) "customer" means an individual who obtains a loan in a
 2 transaction; and
 3 (4) "transaction" means a single family residential:
 4 (A) first lien purchase money mortgage transaction; or
 5 (B) refinancing transaction.
 6 (b) Before closing a transaction after December 31, 2004, a
 7 closing agent must provide to the customer the form referred to in
 8 subsection (c).
 9 (c) ~~Before June 1, 2004,~~ The department of local government
 10 finance shall prescribe the form to be provided by closing agents to
 11 customers under subsection (b). The department shall make the form
 12 available to closing agents, county assessors, county auditors, and
 13 county treasurers in hard copy and electronic form. County assessors,
 14 county auditors, and county treasurers shall make the form available to
 15 the general public. The form must:
 16 (1) on one (1) side:
 17 (A) list each benefit; and
 18 (B) list the eligibility criteria for each benefit;
 19 (2) on the other side indicate:
 20 (A) each action by and each type of documentation from the
 21 customer required to file for each benefit; and
 22 (B) sufficient instructions and information to permit a party
 23 to terminate a standard deduction under section 37 of this
 24 chapter on any property on which the party or the spouse of
 25 the party will no longer be eligible for the standard
 26 deduction under section 37 of this chapter after the party or
 27 the party's spouse begins to reside at the property that is the
 28 subject of the closing, including an explanation of the tax
 29 consequences and applicable penalties, if a party unlawfully
 30 claims a standard deduction under section 37 of this
 31 chapter; and
 32 (3) be printed in one (1) of two (2) or more colors prescribed by
 33 the department of local government finance that distinguish the
 34 form from other documents typically used in a closing referred
 35 to in subsection (b).
 36 (d) A closing agent:
 37 (1) may reproduce the form referred to in subsection (c);
 38 (2) in reproducing the form, must use a print color prescribed by
 39 the department of local government finance; and
 40 (3) is not responsible for the content of the form referred to in
 41 subsection (c) and shall be held harmless by the department of

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1 local government finance from any liability for the content of the
2 form.

3 *(e) This subsection applies to a transaction that is closed after*
4 *December 31, 2009. In addition to providing the customer the form*
5 *described in subsection (c) before closing the transaction, a closing*
6 *agent shall do the following as soon as possible after the closing, and*
7 *within the time prescribed by the department of insurance under*
8 *IC 27-7-3-15.5:*

9 *(1) To the extent determinable, input the information described*
10 *in IC 27-7-3-15.5(c)(2) into the system maintained by the*
11 *department of insurance under IC 27-7-3-15.5.*

12 *(2) Submit the form described in IC 27-7-3-15.5(c) to the data*
13 *base described in IC 27-7-3-15.5(c)(2)(D).*

14 *(f) A closing agent to which this section applies shall document*
15 *the closing agent's compliance with this section with respect to each*
16 *transaction in the form of verification of compliance signed by the*
17 *customer:*

18 *(g) Subject to IC 27-7-3-15.5(d), a closing agent is subject to a*
19 *civil penalty of twenty-five dollars (\$25) for each instance in which the*
20 *closing agent fails to comply with this section with respect to a*
21 *customer. The penalty:*

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

26 *(2) shall be paid into:*

27 *(A) the state general fund, if the closing agent fails to*
28 *comply with subsection (b); or*

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

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

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

37 *(2) with respect to a transaction that is closed after December*
38 *31, 2009, the closing agent's failure to input the information or*
39 *submit the form described in subsection (e).*

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

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

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

SECTION ~~36~~ [58]. IC 6-1.1-12-46, AS AMENDED BY P.L.230-2025, SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]:
Sec. 46. (a) This section applies to real property for an assessment date in 2011 or a later year if:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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- 1 ~~— (1) a partially completed structure; or~~
 2 ~~— (2) a fully completed structure;~~
 3 ~~for the assessment date in 2009 or a later year.~~
 4 ~~— (b) Except as provided in subsection (c) and sections 4, 5, and 6~~
 5 ~~of this chapter, and subject to sections 7 and 8 of this chapter, an owner~~
 6 ~~of a model residence is entitled to a deduction from the assessed value~~
 7 ~~of the model residence in the amount of fifty ~~seventy-five~~ percent~~
 8 ~~(50%) (75%) of the assessed value of the model residence for the~~
 9 ~~following:~~
 10 ~~— (1) Not more than one (1) assessment date for which the model~~
 11 ~~residence is assessed as a partially completed structure.~~
 12 ~~— (2) The assessment date for which the model residence is first~~
 13 ~~assessed as a fully completed structure.~~
 14 ~~— (3) The two (2) assessment dates that immediately succeed the~~
 15 ~~assessment date referred to in subdivision (2).~~
 16 ~~— (c) A deduction allowed for a model residence under this chapter~~
 17 ~~for a particular assessment date is terminated if the model residence is~~
 18 ~~sold:~~
 19 ~~— (1) after the assessment date of that year but before January 1 of~~
 20 ~~the following year; and~~
 21 ~~— (2) to a person who does not continue to use the real property as~~
 22 ~~a model residence.~~
 23 ~~The county auditor shall immediately mail notice of the termination to~~
 24 ~~the former owner, the property owner, and the township assessor. The~~
 25 ~~county auditor shall remove the deduction from the tax duplicate and~~
 26 ~~shall notify the county treasurer of the termination of the deduction.~~
 27 ~~> SECTION ~~38~~ [59]. IC 6-1.1-12.6-4, AS ADDED BY~~
 28 ~~P.L.70-2008, SECTION 1, IS AMENDED TO READ AS FOLLOWS~~
 29 ~~[EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 4. (a)~~
 30 ~~Subject to section 8 of this chapter, a property owner is entitled to a~~
 31 ~~deduction under this chapter for an assessment date for not more than~~
 32 ~~three (3) seven (7) ~~<>~~ [] model residences in Indiana.~~
 33 ~~(b) The auditor of a county (referred to in this section as the "first~~
 34 ~~county") with whom a statement is filed under section 3 of this chapter~~
 35 ~~shall immediately prepare and transmit a copy of the statement to the~~
 36 ~~auditor of any other county (referred to in this section as the "second~~
 37 ~~county") if the property owner that claims the deduction owns or is~~
 38 ~~buying a model residence located in the second county.~~
 39 ~~(c) The county auditor of the second county shall note on the copy~~
 40 ~~of the statement whether the property owner has claimed a deduction~~
 41 ~~for the current year under section 3 of this chapter for a model~~

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residence located in the second county. The county auditor shall then return the copy of the statement to the auditor of the first county.

SECTION ~~<39>~~ [60]. IC 6-1.1-12.6-8, AS ADDED BY P.L.70-2008, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 8. The aggregate number of deductions claimed under this chapter for a particular assessment date by the owners of model residences who are a part of an affiliated group may not exceed ~~three (3)~~: **seven (7)**.

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

~~—— (1) a partially completed structure; or~~

~~—— (2) a fully completed structure;~~

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

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

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

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

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

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

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

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

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1 ~~inventory is leased for any purpose for any part of the calendar year in~~
 2 ~~which the assessment date occurs.~~

3 > SECTION ~~<41>~~ [61]. IC 6-1.1-12.8-4, AS AMENDED BY
 4 P.L.136-2024, SECTION 19, IS AMENDED TO READ AS
 5 FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]:
 6 Sec. 4. (a) A property owner that qualifies for the deduction under this
 7 chapter and that desires to receive the deduction for a calendar year
 8 must complete and date a statement containing the information
 9 required by subsection (b) and file the statement with the county
 10 auditor on or before January 15 of the immediately succeeding calendar
 11 year. The township assessor, or the county assessor if there is no
 12 township assessor for the township, shall verify each statement filed
 13 under this section, and the county auditor shall:

14 (1) make the deductions; and

15 (2) notify the county property tax assessment board of appeals of
 16 all deductions approved;

17 under this section.

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

20 (1) The assessed value of the real property for which the person
 21 is claiming the deduction.

22 (2) The full name and complete business address of the person
 23 claiming the deduction.

24 (3) The complete address and a brief description of the real
 25 property for which the person is claiming the deduction.

26 (4) The name of any other county in which the person has
 27 applied for a deduction under this chapter for that assessment
 28 date.

29 (5) The complete address and a brief description of any other
 30 real property for which the person has applied for a deduction
 31 under this chapter for that assessment date.

32 (6) An affirmation by the owner that the owner is receiving not
 33 more than ~~three (3)~~ **seven (7)** deductions under this chapter,
 34 including the deduction being applied for by the owner, either:

35 (A) as the owner of the residence in inventory; or

36 (B) as an owner that is part of an affiliated group.

37 (7) An affirmation that the real property has not been leased and
 38 will not be leased for any purpose during the term of the
 39 deduction.

40 SECTION ~~<42>~~ [62]. IC 6-1.1-12.8-9, AS ADDED BY
 41 P.L.175-2011, SECTION 2, IS AMENDED TO READ AS FOLLOWS
 42 [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 9. (a)

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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)~~ ~~<43>~~ ~~[]~~ 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>~~ ~~[63]~~. 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 64. IC 6-1.1-15-1.1, AS AMENDED BY P.L.9-2024, SECTION 167, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 1.1. (a) A taxpayer may appeal an assessment of a taxpayer's tangible property by filing a notice in writing with the township assessor, or the county assessor if the township is not served by a township assessor. Except as provided in subsections (e) and (h), an appeal under this section may raise any claim of an error related to the following:

- (1) The assessed value of the property.
- (2) The assessment was against the wrong person.
- (3) The approval denial or omission of a deduction, credit, exemption, abatement, or tax cap.
- (4) A clerical, mathematical, or typographical mistake.
- (5) The description of the real property.
- (6) The legality or constitutionality of a property tax or assessment.

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

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

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

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

(B) forty-five (45) days after the date on which the tax statement is mailed by the county treasurer, regardless of whether the assessing official changes the taxpayer's assessment.

(2) For assessments of real property, after December 31, 2018, the earlier of:

(A) June 15 of the assessment year, if the notice of assessment is mailed by the county before May 1 of the assessment year; or

(B) June 15 of the year in which the tax statement is mailed by the county treasurer, if the notice of assessment is mailed by the county on or after May 1 of the assessment year.

(3) For assessments of personal property, forty-five (45) days after the date on which the county mails the notice under IC 6-1.1-3-20.

A taxpayer may appeal an error in the assessment under subsection (a)(2), (a)(3), (a)(4), (a)(5), or (a)(6) not later than three (3) years after the taxes were first due.

(c) Except as provided in subsection (d), an appeal under this section applies only to the tax year corresponding to the tax statement or other notice of action.

(d) An appeal under this section applies to a prior tax year if a county official took action regarding a prior tax year, and such action is reflected for the first time in the tax statement. A taxpayer who has timely filed a written notice of appeal under this section may be required to file a petition for each tax year, and each petition filed later must be considered timely.

(e) A taxpayer may not appeal under this section any claim of error related to the following:

(1) The denial of a deduction, exemption, abatement, or credit if the authority to approve or deny is not vested in the county board, county auditor, county assessor, or township assessor.

(2) The calculation of interest and penalties.

(3) A matter under subsection (a) if a separate appeal or review process is statutorily prescribed.



1 However, a claim may be raised under this section regarding the
 2 omission or application of a deduction approved by an authority other
 3 than the county board, county auditor, county assessor, or township
 4 assessor.

5 (f) The filing of a written notice under this section constitutes a
 6 request by the taxpayer for a preliminary informal meeting with the
 7 township assessor, or the county assessor if the township is not served
 8 by a township assessor.

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

11 (1) the county board; and

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

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

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

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

19 (3) any tax imposed by a political subdivision other than a
 20 property tax.

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

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

30 (1) the county or township assessor in conjunction with the
 31 preliminary informal meeting; or

32 (2) the county board in conjunction with an appeal hearing
 33 by the county board;

34 may request a taxpayer to provide income data necessary to
 35 determine the assessed value under the income capitalization
 36 approach. If requested, a taxpayer shall provide income data
 37 within sixty (60) days of the request.

38] SECTION ~~<44>~~[65]. IC 6-1.1-17-1, AS AMENDED BY
 39 P.L.230-2025, SECTION 41, IS AMENDED TO READ AS
 40 FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]:
 41 Sec. 1. (a) On or before August 1 of each year, the county auditor shall
 42 submit a certified statement of the assessed value for the ensuing year

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1 to the department of local government finance in the manner prescribed
2 by the department.

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

5 (c) Subject to subsection (d), after the county auditor submits a
6 certified statement under subsection (a) or an amended certified
7 statement under this subsection with respect to a political subdivision
8 and before the department of local government finance certifies its
9 action with respect to the political subdivision under section 16(i) of
10 this chapter, the county auditor may amend the information concerning
11 assessed valuation included in the earlier certified statement. The
12 county auditor shall, in a manner prescribed by the department, submit
13 a certified statement amended under this subsection to the department
14 of local government finance by the later of:

15 (1) September 1;

16 (2) fifteen (15) days after the original certified statement is
17 submitted to the department under subsection (a); or

18 (3) fifteen (15) days after the department of local government
19 finance notifies the county auditor of an error in the original
20 certified statement submitted under subsection (a) that the
21 department determines must be corrected.

22 (d) Before the county auditor makes an amendment under
23 subsection (c), the county auditor must provide ~~an opportunity for~~
24 ~~public comment on the proposed amendment at a public hearing.~~ The
25 ~~county auditor must give notice of the hearing under IC 5-3-1: written~~
26 **notice of the amendment to the county fiscal body, the department**
27 **of local government finance, and the fiscal officers of the affected**
28 **taxing units within the county.** If the county auditor makes the
29 amendment as a result of information provided to the county auditor by
30 an assessor, the county auditor shall **also** give notice of the ~~public~~
31 ~~hearing amendment~~ to the assessor.

32 (e) Beginning in 2018, each county auditor shall submit to the
33 department of local government finance parcel level data of certified
34 net assessed values as required by the department. A county auditor
35 shall submit the parcel level data in the manner and format required by
36 the department and according to a schedule determined by the
37 department.

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

41 (1) ~~an appeal has been filed under IC 6-1.1-15; and~~

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(2) there is no final disposition of the appeal as of the date the county auditor submits the certified statement under subsection (a):

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

(f) If the county auditor fails to submit a certified statement of the assessed value for the ensuing year to the department of local government finance on or before August 1 in accordance with subsection (a), then the county auditor shall provide electronic notice by August 1 of the same calendar year to the county fiscal body, the department of local government finance, and each political subdivision in the county subject to section 16 of this chapter. The electronic notice must include a written statement acknowledging noncompliance and detail the reasons why the statutory deadline set forth in subsection (a) was not met.

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

SECTION ~~45~~ [66]. IC 6-1.1-17-5.4, AS AMENDED BY P.L.230-2025, SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 5.4. (a) Not later than March 2 of each year, the fiscal officer of a political subdivision shall submit a statement to the department of local government finance attesting that the political subdivision uploaded any contract entered into during the immediately preceding year:

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

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

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

SECTION ~~46~~ [67]. IC 6-1.1-18-28, AS AMENDED BY P.L.236-2023, SECTION 28, IS AMENDED TO READ AS

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FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 28. (a) **This section applies to a township if:**

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

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

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

(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

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

~~(e)~~ **(d)** 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 combined levies for the township firefighting fund and township emergency services fund described in IC 36-8-13-4(a)(2) for property taxes first due and payable in a given year, as adjusted under this section, shall be calculated as:

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

(2) an amount equal to the result of:

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

(c); multiplied by

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

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

(e) Notwithstanding the rate limitation in STEP THREE of subsection (c), a township may submit a petition under subsection (b) to increase the township's maximum permissible ad valorem

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property tax levy for its township firefighting and emergency services fund under IC 36-8-13-4(a)(1) or the levies for the township firefighting fund and township emergency services fund described in IC 36-8-13-4(a)(2), as applicable, for property taxes first due and payable in the immediately succeeding year as determined under the formula under subsection (c), subject to the following:

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

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

(B) eight-tenths (0.8).

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

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

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

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

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

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

STEP ONE: Determine the sum of:

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

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

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

as applicable; plus

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

STEP TWO: Determine the lesser of:

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(A) twenty-hundredths (0.20); or

(B) the STEP ONE result.

SECTION ~~47~~ [68]. IC 6-1.1-18-29 IS REPEALED [EFFECTIVE UPON PASSAGE]. Sec. 29: (a) The board of trustees of a fire protection district may, upon approval by the county legislative body, submit a petition to the department of local government finance for an increase in the fire protection district's maximum permissible ad valorem property tax levy for property taxes first due and payable in 2021 or for any year thereafter for which a petition is submitted under this section.

(b) If a petition is submitted as provided in subsection (a) before August 1, 2020, or April 1 of a year thereafter, the department of local government finance shall increase the fire protection district's maximum permissible ad valorem property tax levy for property taxes first due and payable in the immediately succeeding year by using the following formula for purposes of subsection (c)(2):

STEP ONE: Determine the percentage increase in the population, as determined by the county legislative body and as may be prescribed by the department of local government finance, that is within the fire protection district area during the ten (10) year period immediately preceding the year in which the petition is submitted under subsection (a). The county legislative 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 increase in the fire protection district's property tax rate within the immediately preceding ten (10) year period that was made based on a petition submitted by the fire protection district under this section.

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

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

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(2) an amount equal to the result of:

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

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

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

SECTION ~~<48>~~[69]. IC 6-1.1-18-29.5 IS REPEALED [EFFECTIVE UPON PASSAGE]. Sec. 29.5: (a) The executive of a unit serving as the provider unit of a fire protection territory may, upon approval by the provider unit's fiscal body, submit a petition to the department of local government finance for an increase in the fire protection territory's maximum permissible ad valorem property tax levy for its fire protection territory fund under IC 36-8-19-8 for property taxes first due and payable in 2023 or for any year thereafter for which a petition is submitted under this section.

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

STEP ONE: Determine the percentage increase in the population, as determined by the provider unit's fiscal body and as may be prescribed by the department of local government finance, that is within the fire protection territory area during the ten (10) year period immediately preceding the year in which the petition is submitted under subsection (a). The provider unit's 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.

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

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

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

(2) an amount equal to the result of:

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

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

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

[SECTION 70. IC 6-1.1-18.5-3, AS AMENDED BY P.L.68-2025, SECTION 60, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2029]: Sec. 3. (a) A civil taxing unit may not impose an ad valorem property tax levy for an ensuing calendar year that exceeds the amount determined in the last STEP of the following STEPS:

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

STEP TWO: Multiply the amount determined in STEP ONE by the amount determined in the last STEP of section 2(b) of this chapter.

STEP THREE: Determine the lesser of one and fifteen hundredths (1.15) or the quotient (rounded to the nearest ten-thousandth (0.0001)), of the assessed value of all taxable property subject to the civil taxing unit's ad valorem property tax levy for the ensuing calendar year, divided by the assessed value of all taxable property that is subject to the civil taxing unit's ad valorem property tax levy for the ensuing calendar year and that is contained within the geographic area that was subject to the civil taxing unit's ad valorem property tax levy in the preceding calendar year.

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1 STEP FOUR: Determine the greater of the amount determined
 2 in STEP THREE or one (1).

3 STEP FIVE: Multiply the amount determined in STEP TWO by
 4 the amount determined in STEP FOUR.

5 STEP SIX: Add the amount determined under STEP TWO to the
 6 amount of an excessive levy appeal granted under section 13 of
 7 this chapter for the ensuing calendar year.

8 STEP SEVEN: Determine the greater of STEP FIVE or STEP
 9 SIX.

10 (b) In the case of a county that was covered by IC 6-3.6-11-1
 11 (before its repeal), the maximum permissible property tax levy for the
 12 civil taxing unit under STEP ONE of subsection (a) shall be increased
 13 by the amount determined under subsection (c) to the extent and in
 14 the amount that revenue from a levy freeze was applied to adjust the
 15 civil taxing unit's maximum permissible property tax levy in the tax
 16 year immediately preceding the repeal of IC 6-3.6-11-1. The increase
 17 shall apply to each tax year after the repeal.

18 (c) Notwithstanding any other provision of law, if a county has a
 19 stabilization fund, the county may use a combination of money in the
 20 stabilization from that fund for operations of the county in lieu of and
 21 a maximum levy increases increase pursuant to this subsection (b). A
 22 county to which this subsection applies shall adopt a plan to phase in
 23 a multi-year gradual spend down of money in its stabilization fund or
 24 other available funds over a specified number of years that allows for
 25 the gradual increase of the county's levy in combination with money
 26 from its stabilization fund.

27] SECTION ~~<49>~~ [71]. IC 6-1.1-18.5-7, AS AMENDED BY
 28 P.L.159-2020, SECTION 32, IS AMENDED TO READ AS
 29 FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]:
 30 Sec. 7. (a) A civil taxing unit is not subject to the levy limits imposed
 31 by section 3 of this chapter for an ensuing calendar year if the civil
 32 taxing unit did not adopt an ad-valorem property tax levy for the
 33 immediately preceding calendar year: exist as of January 1 in the
 34 calendar year that immediately precedes the ensuing calendar
 35 year.

36 (b) If under subsection (a) a civil taxing unit is not subject to the
 37 levy limits imposed under section 3 of this chapter for an ensuing
 38 calendar year, the civil taxing unit shall, before June 30 of in the
 39 immediately preceding year, refer its proposed adopt its budget, ad
 40 valorem property tax levy, and property tax rate for the ensuing
 41 calendar year to and file the adopted budget, ad valorem property
 42 tax levy, and property tax rate with the department of local

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government finance **as required by IC 6-1.1-17-5.** The department of local government finance shall ~~make a final determination of review~~ **>[]** the civil taxing unit's budget, ad valorem property tax levy, and property tax rate for the ensuing calendar year **to ensure the adopted budget is fundable based on the civil taxing unit's adopted tax levy and estimates of available revenues. If the adopted budget is fundable, the department of local government finance shall certify the adopted ad valorem property tax levy for the ensuing calendar year.** However, a civil taxing unit may not impose a property tax levy for an ensuing calendar year if the unit did not exist as of January 1 of the immediately preceding year.

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

SECTION ~~<50>~~ **[72]**. IC 6-1.1-18.5-9.8, AS AMENDED BY P.L.184-2016, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 9.8. (a) For purposes of determining the property tax levy limit imposed on a city, town, or county under section 3 of this chapter, the city, town, or county's ad valorem property tax levy for a particular calendar year does not include an amount equal to the amount of ad valorem property taxes that would be first due and payable to the city, town, or county during the ensuing calendar year if the taxing unit imposed ~~the maximum permissible~~ **a certified** property tax rate per one hundred dollars (\$100) of assessed valuation that the civil taxing unit may impose for the particular calendar year under the authority of IC 36-9-14.5 (in the case of a county) or IC 36-9-15.5 (in the case of a city or town).

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

SECTION ~~<51>~~ **[73]**. IC 6-1.1-18.5-33 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 33. (a) This section applies only to Miami Township in Cass County.**

(b) Subject to subsection (c), the executive of a township described in subsection (a) may, after approval by the fiscal body

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1 of the township, and before August 1, 2026, submit a petition to the
 2 department of local government finance requesting an increase in
 3 the township's maximum permissible ad valorem property tax levy
 4 for property taxes first due and payable in 2027.

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

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

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

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

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

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

27 (e) The township's maximum permissible ad valorem property
 28 tax levy for property taxes first due and payable in 2027, as
 29 adjusted under this section, shall be used in the determination of
 30 the township's maximum permissible ad valorem property tax levy
 31 under IC 6-1.1-18.5 for property taxes first due and payable in
 32 2028 and thereafter.

33 (f) This section expires June 30, 2029.

34 SECTION ~~52~~ [74. IC 6-1.1-20-5, AS AMENDED BY
 35 P.L.146-2008, SECTION 195, IS AMENDED TO READ AS
 36 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 5. (a) When the proper
 37 officers of a political subdivision decide to issue bonds or enter into
 38 leases in a total amount which exceeds five thousand dollars (\$5,000),
 39 they shall give notice of the decision by:

40 (1) posting; and

41 (2) publication once each week for two (2) weeks.

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

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

(1) after June 30, 2008, makes:

(A) a preliminary determination as described in section 3.1 or 3.5 of this chapter; or

(B) a decision as described in subsection (a); or

(2) in the case of bonds or lease rental agreements not subject to section 3.1 or 3.5 of this chapter and not subject to subsection (a), adopts a resolution or ordinance authorizing the bonds or lease rental agreement after June 30, 2008.

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

SECTION 75]. 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 >~~ **[76].** 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;

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(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 6-3.6-6-3.1**, the credits granted under section 7.7 or 8.5 of this chapter or any interest or penalty imposed under this article.

SECTION ~~<54>~~ [77. IC 6-1.1-20.3-6.5, AS AMENDED BY P.L.241-2017, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6.5. (a) After the board receives a petition concerning a political subdivision under section 6(a), 6(b)(2), or 6(c) of this chapter, the board may designate the political subdivision as a distressed political subdivision if at least one (1) of the following conditions applies to the political subdivision:

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

(2) The political subdivision has failed to make required payments to payroll employees for thirty (30) days or two (2) consecutive payrolls.

(3) The political subdivision has failed to make required payments to judgment creditors for sixty (60) days beyond the date of the recording of the judgment.

(4) The political subdivision, for at least thirty (30) days beyond the due date, has failed to do any of the following:

(A) Forward taxes withheld on the incomes of employees.

(B) Transfer employer or employee contributions due under the Federal Insurance Contributions Act (FICA).

(C) Deposit the political subdivision's minimum obligation payment to a pension fund.

(5) The political subdivision has accumulated a deficit equal to eight percent (8%) or more of the political subdivision's revenues. For purposes of this subdivision, "deficit" means a negative fund balance calculated as a percentage of revenues at the end of a budget year for any governmental or proprietary fund. The calculation must be presented on an accrual basis according to generally accepted accounting principles.

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(6) The political subdivision has sought to negotiate a resolution or an adjustment of claims that in the aggregate:

(A) exceed thirty percent (30%) of the political subdivision's anticipated annual revenues; and

(B) are ninety (90) days or more past due.

(7) The political subdivision has carried over interfund loans for the benefit of the same fund at the end of two (2) successive years.

(8) The political subdivision has been severely affected, as determined by the board, as a result of granting the property tax credits under IC 6-1.1-20.6.

(9) In addition to the conditions listed in subdivisions (1) through (8), and in the case of a school corporation, the board may also designate a school corporation as a distressed political subdivision if at least one (1) of the following conditions applies:

(A) The school corporation has:

(i) issued refunding bonds under IC 5-1-5-2.5 or IC 5-1-5-2.6; or

(ii) adopted a resolution under IC 5-1-5-2.5 or IC 5-1-5-2.6;

making the determinations and including the information specified in IC 5-1-5-2.5(g) and IC 5-1-5-2.6(d) and IC 5-1-5-2.6(e).

(B) The ratio that the amount of the school corporation's debt (as determined in December 2010) bears to the school corporation's 2011 ADM ranks in the highest ten (10) among all school corporations.

(C) The ratio that the amount of the school corporation's debt (as determined in December 2010) bears to the school corporation's total assessed valuation for calendar year 2011 ranks in the highest ten (10) among all school corporations.

(D) The amount of homestead assessed valuation in the school corporation for calendar year 2011 was at least sixty percent (60%) of the total amount of assessed valuation in the school corporation for calendar year 2011.

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

(b) If the board designates a political subdivision as distressed under subsection (a), the board shall review the designation annually

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to determine if the distressed political subdivision meets at least one (1) of the conditions listed in subsection (a).

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

(1) the treasurer of state;

(2) the county auditor and county treasurer of each county in which the distressed political subdivision is wholly or partially located; and

(3) in the case of a school corporation, the Indiana education employment relations board established by IC 20-29-3-1;

that the board has designated the political subdivision as a distressed political subdivision.

SECTION 78. IC 6-1.1-20.6-9.5, AS AMENDED BY P.L.272-2019, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]: Sec. 9.5. (a) This section applies only to credits under this chapter against property taxes first due and payable after December 31, 2006.

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

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

~~SECTION 55~~ [79]. IC 6-1.1-20.6-9.8, AS AMENDED BY P.L.9-2024, SECTION 171, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 9.8. (a) This section applies to property taxes first due and payable after December 31, 2009.

(b) The following definitions apply throughout this section:

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

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

of a political subdivision payable from ad valorem property taxes.

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

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

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

(3) "Unprotected taxes" refers to property taxes that are not protected taxes.

(c) Except as provided in section 9.9 of this chapter, the total amount of revenue to be distributed to the fund for which the protected taxes were imposed shall be determined as if no credit were granted under section 7, ~~or 7.5, or 7.7~~ of this chapter **or under IC 6-1.1-49**. The total amount of the loss in revenue resulting from the granting of credits under section 7, ~~or 7.5, or 7.7~~ of this chapter **or under IC 6-1.1-49** must reduce only the amount of unprotected taxes distributed to a fund using the following criteria:

(1) The reduction may be allocated in the amounts determined by the political subdivision using a combination of unprotected taxes of the political subdivision in those taxing districts in which the credit caused a reduction in protected taxes.

(2) The tax revenue and each fund of any other political subdivisions must not be affected by the reduction.

(d) When:

(1) the revenue that otherwise would be distributed to a fund receiving only unprotected taxes is reduced entirely under subsection (c) and the remaining revenue is insufficient for a fund receiving protected taxes to receive the revenue specified by subsection (c); or

(2) there is not a fund receiving only unprotected taxes from which to distribute revenue;

the revenue distributed to the fund receiving protected taxes must also be reduced. If the revenue distributed to a fund receiving protected taxes is reduced, the political subdivision may transfer money from one (1) or more of the other funds of the political subdivision to offset the loss in revenue to the fund receiving protected taxes. The transfer is

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1 limited to the amount necessary for the fund receiving protected taxes
 2 to receive the revenue specified under subsection (c). The amount
 3 transferred shall be specifically identified as a debt service obligation
 4 transfer for each affected fund.

5 SECTION ~~<56>~~[80]. IC 6-1.1-20.6-9.9, AS AMENDED BY
 6 P.L.236-2023, SECTION 39, IS AMENDED TO READ AS
 7 FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]:
 8 Sec. 9.9. (a) This subsection applies to credits allocated before January
 9 1, 2024. If:

10 (1) a school corporation after July 1, 2016, issues new bonds or
 11 enters into a new lease rental agreement for which the school
 12 corporation is imposing or will impose a debt service levy other
 13 than:

14 (A) to refinance or renew prior bond or lease rental
 15 obligations existing before January 1, 2017; or

16 (B) indebtedness that is approved in a local public question
 17 or referendum under IC 6-1.1-20 or any other law; and

18 (2) the school corporation's:

19 (A) total debt service levy is greater than the school
 20 corporation's total debt service levy in 2016; and

21 (B) total debt service tax rate is greater than the school
 22 corporation's total debt service tax rate in 2016;

23 the school corporation is not eligible to allocate credits proportionately
 24 under this section.

25 (b) This subsection applies to credits allocated after December 31,
 26 2023. A school corporation is not eligible to allocate credits
 27 proportionately under this section, if a school corporation after July 1,
 28 2023, issues new bonds or enters into a new lease rental agreement for
 29 which the school corporation is imposing or will impose a debt service
 30 levy other than:

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

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

36 (c) Subject to subsection (a) (before January 1, 2024) and
 37 subsection (b) (after December 31, 2023), a school corporation is
 38 eligible to allocate credits proportionately under this section for 2019,
 39 2020, 2021, 2022, 2023, 2024, 2025, or 2026 if the school corporation's
 40 percentage computed under this subsection is at least ten percent (10%)
 41 for its operations fund levy as certified by the department of local

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government finance. A school corporation shall compute its percentage under this subsection as determined under the following formula:

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

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

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

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

STEP FIVE: Divide the STEP FOUR amount by the STEP THREE amount expressed as a percentage.

STEP SIX: Multiply the STEP ONE amount by the STEP FIVE percentage.

STEP SEVEN: Determine the school corporation's levy for the school corporation's operations fund.

STEP EIGHT: Divide the STEP SIX amount by the STEP SEVEN amount expressed as a percentage.

The computation must be made by taking into account the requirements of section 9.8 of this chapter regarding protected taxes and the impact of credits granted under this chapter on the revenue to be distributed to the school corporation's operations fund for the particular year.

(d) A school corporation that desires to be an eligible school corporation under this section must, before May 1 of the year for which it wants a determination, submit a written request for a certification by the department of local government finance that the computation of the school corporation's percentage under subsection (c) is correct. The department of local government finance shall, not later than June 1 of that year, determine whether the percentage computed by the school corporation under subsection (c) is accurate and certify whether the school corporation is eligible under this section.

(e) For a school corporation that is certified as eligible under this section, the school corporation may allocate the effect of the credits granted under this chapter **and IC 6-1.1-49** proportionately among all the school corporation's property tax funds that are not exempt under section 7.5(b) or 7.5(c) of this chapter, based on the levy for each fund and without taking into account the requirements of section 9.8 of this

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chapter regarding protected taxes as determined under the following formula:

STEP ONE: Determine the product of:

(A) the percentage determined under STEP EIGHT of subsection (c); multiplied by

(B) five (5).

STEP TWO: Determine the lesser of the STEP ONE percentage or one hundred percent (100%).

STEP THREE: Determine the product of:

(A) the amount determined under STEP SIX of subsection (c); multiplied by

(B) the STEP TWO percentage.

The school corporation may allocate the amount of credits determined under STEP THREE proportionately under this section. The department of local government finance shall include in its certification of an eligible school corporation under subsection (d) the amount of credits that the school corporation may allocate proportionately as determined under this subsection.

(f) This section expires January 1, 2027.

SECTION ~~57~~⁸¹. IC 6-1.1-21.2-4, AS AMENDED BY P.L.146-2008, SECTION 232, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. As used in this chapter, "base assessed value" means the base assessed value as that term is defined or used in:

(1) ~~IC 6-1.1-39-5(h)~~; IC 6-1.1-39-5(i);

(2) IC 8-22-3.5-9(a);

(3) IC 8-22-3.5-9.5;

(4) IC 36-7-14-39(a);

(5) IC 36-7-14-39.2;

(6) IC 36-7-14-39.3(c);

(7) IC 36-7-14-48;

(8) IC 36-7-14.5-12.5;

(9) IC 36-7-15.1-26(a);

(10) IC 36-7-15.1-26.2(c);

(11) IC 36-7-15.1-35(a);

(12) IC 36-7-15.1-35.5;

(13) IC 36-7-15.1-53;

(14) IC 36-7-15.1-55(c);

(15) IC 36-7-30-25(a)(2);

(16) IC 36-7-30-26(c);

(17) IC 36-7-30.5-30; or

(18) IC 36-7-30.5-31.

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1 SECTION ~~<58>~~[82]. IC 6-1.1-21.2-7, AS AMENDED BY
 2 P.L.146-2008, SECTION 236, IS AMENDED TO READ AS
 3 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7. As used in this
 4 chapter, "property taxes" means:

5 (1) property taxes, as defined in:

6 (A) ~~IC 6-1.1-39-5(g);~~ IC 6-1.1-39-5(h);

7 (B) IC 36-7-14-39(a);

8 (C) IC 36-7-14-39.2;

9 (D) IC 36-7-14-39.3(c);

10 (E) IC 36-7-14.5-12.5;

11 (F) IC 36-7-15.1-26(a);

12 (G) IC 36-7-15.1-26.2(c);

13 (H) IC 36-7-15.1-53(a);

14 (I) IC 36-7-15.1-55(c);

15 (J) IC 36-7-30-25(a)(3);

16 (K) IC 36-7-30-26(c);

17 (L) IC 36-7-30.5-30; or

18 (M) IC 36-7-30.5-31; or

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

21 SECTION ~~<59>~~[83]. IC 6-1.1-22-19, AS ADDED BY
 22 P.L.230-2025, SECTION 50, IS AMENDED TO READ AS
 23 FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]:
 24 Sec. 19. (a) This section applies to real property tax statements
 25 provided to taxpayers after December 31, 2025.

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

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

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

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

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

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

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

SECTION ~~<60>~~[84]. IC 6-1.~~<1-24-5.7>~~[1-23.5-10], AS AMENDED BY P.L.~~<26-2023>~~[146-2024, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]:
Sec. 10. (a) After preparing the notice described under section 9 of this chapter, the county treasurer shall do the following:

(1) Post a copy of the notice at a public place of posting in the county courthouse or in another public county building at least thirty (30) days before the earliest date on which the application for judgment may be made.

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

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

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

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

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

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

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

(1) the county treasurer includes in the notice a statement that descriptions of those mobile homes are available on the website of the county government or the county government's contractor

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1 and the information may be obtained in an alternative form from
 2 the county treasurer upon request; and

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

8 SECTION 85. IC 6-1.1-24-3, AS AMENDED BY P.L.125-2025],

9 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

10 ~~<JANUARY>~~ [JULY] 1, 2026~~<(RETROACTIVE)>~~]; Sec. ~~<5.7-(a)~~

11 ~~The county treasurer shall require each person who will be bidding at~~
 12 ~~the tax sale to sign a statement in a form substantially similar to the~~
 13 ~~following:~~

14 ~~"Indiana law prohibits a person who owes delinquent taxes,~~
 15 ~~special assessments, penalties, interest, or costs directly~~
 16 ~~attributable to a prior tax sale of a tract or item of real property~~
 17 ~~listed under IC 6-1.1-24-1 from bidding on or purchasing tracts~~
 18 ~~or items of real property at a tax sale. I hereby affirm under the~~
 19 ~~penalties for perjury that I do not owe delinquent taxes, special~~
 20 ~~assessments, penalties, interest, costs directly attributable to a~~
 21 ~~prior tax sale, amounts from a final adjudication in favor of a~~
 22 ~~political subdivision, any civil penalties imposed for the~~
 23 ~~violation of a building code or county ordinance, or any civil~~
 24 ~~penalties imposed by a county health department. I also affirm~~
 25 ~~that I am not purchasing tracts or items of real property on behalf~~
 26 ~~of or as an agent for a person who is prohibited from purchasing~~
 27 ~~at a tax sale. Further, I hereby acknowledge that any successful~~
 28 ~~bid I make in violation of this statement is subject to forfeiture.~~
 29 ~~I further acknowledge that I will not assign a certificate of sale~~
 30 ~~for any tract or item of real property purchased to a person who~~
 31 ~~is prohibited from bidding on or purchasing real property at a tax~~
 32 ~~sale. In the event of forfeiture, the amount by which my bid~~
 33 ~~exceeds the minimum bid on the tract or item of real property~~
 34 ~~under IC 6-1.1-24-5(c), if any, shall be applied to the delinquent~~
 35 ~~taxes, special assessments, penalties, interest, costs, judgments,~~
 36 ~~or civil penalties I owe, and a certificate will be issued to the~~
 37 ~~county executive. I further acknowledge that a person who~~
 38 ~~knowingly or intentionally provides false information on this~~
 39 ~~affidavit commits perjury, a Level 6 felony."~~

40 ~~—(b) If a person purchases>~~ [3. (a) This section does not apply to
 41 vacant or abandoned] real property that ~~<the person was not eligible to~~
 42 ~~purchase under section 5.1, 5.3, or 5.4, or 5.9 of this chapter, the sale~~

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of the real property is subject to forfeiture. If the county treasurer determines or is notified not more than forty-five (45) days after the date of the sale that the sale of the real property should be forfeited, the county treasurer shall:

- (1) not more than five (5) days after the county treasurer is notified, notify the person in writing by first class mail that the sale is subject to forfeiture if the person does not pay the amounts the person owes within fifteen (15) days of the date the written notice is mailed;
- (2) if the person does not meet the conditions described in subdivision (1) within fifteen (15) days after the written notice is mailed, apply the surplus amount of the person's bid, if any, to the delinquent taxes, special assessments, penalties, and interest on the real property;
- (3) remit the amounts owed from a final adjudication or civil penalties in favor of a political subdivision to the political subdivision;
- (4) notify [is on the list prepared by] the county auditor ~~<that the sale has been forfeited;~~ and
- (5) file with the county recorder a certification identifying the forfeited sale that includes:
 - (A) the date of the sale;
 - (B) the name of the buyer;
 - (C) the property identification number of the real property;
 - (D) the real property's legal description; and
 - (E) a statement that the sale has been forfeited and is null and void because the buyer was not eligible to purchase the real property.

Upon being notified that a sale has been forfeited >[under section 1.5 of this chapter].

(b) When real property is eligible for sale under this chapter, the county auditor shall ~~<issue>~~ [post] a ~~<certificate to>~~ [copy of] the ~~<county executive under>~~ [notice required by] section ~~<6>~~ [2] of this chapter~~<~~.

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

- (1) prepare a written statement explaining the reasons for declining to forfeit the sale;
- (2) retain the written statement as an official record; and

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~~(3) file with~~ [at a public place of posting in the county courthouse or in another public county building at least twenty-one (21) days before the earliest date of application for judgment. In addition, the county auditor shall, in accordance with ~~IC 5-3-1-4~~, IC 5-3-1-1.5, publish the notice required in section 2 of this chapter once each week for three (3) consecutive weeks before the earliest date on which the application for judgment may be made. The expenses of this publication shall be paid out of the county general fund without prior appropriation.

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

(1) mortgagee;

(2) purchaser under an installment land contract recorded in the office of] the county recorder ~~<a certification that includes:~~

~~(A) the date of the sale;~~

~~(B) the name of the buyer;~~

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

~~(D) the real property's legal description; and~~

~~(E) a statement that the sale has not been forfeited and is valid.~~

~~(d) If a sale is forfeited~~ [; or

(3) person who claims a substantial property interest of public record;

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

(d) The notices mailed] under this section ~~<and the tract or item>~~ [are considered sufficient notice of the intended application for judgment and of the sale] of real property ~~<is redeemed from the sale>~~ [under the order of the court.

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

(1) the county auditor includes in the notice a statement that descriptions of those tracts or items of real property are available on the website of the county government or the county government's contractor and the information may be obtained in an alternative form from the county auditor upon request; and

(2) the descriptions of those tracts or items of real property eligible for sale a second or subsequent time are made available



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on the website of the county government or the county government's contractor and may be obtained from the county auditor in an alternative form upon request in accordance with section 3.4 of this chapter.

(f) If taxes assessed on a mineral interest (as defined in IC 32-23-10-1) remain unpaid and the mineral interest is eligible for sale under this chapter, in addition to the notice requirements described in subsections (b) and (c)], the county auditor shall ~~deposit the amount of the redemption into the county general fund and notify the county executive of the redemption. Upon being notified of the redemption, the county executive shall surrender the certificate to the county auditor.~~

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

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

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

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

~~— (b) An individual or business entity may not bid or purchase a tract or item of real property offered for sale under section 5 or 6.1~~ do the following at least twenty-one (21) days before the date of application for judgment:

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- 1 (1) Post a copy of the notice required in section 2] of this chapter
 2 ~~<if:~~
 3 ~~— (1) the individual; or~~
 4 ~~— (2) an individual with a significant ownership interest or~~
 5 ~~financial interest in the business entity also held a significant~~
 6 ~~ownership interest or financial interest in another business entity~~
 7 ~~that;~~
 8 ~~previously purchased a tract or item of real property offered for sale~~
 9 ~~under section 5 or 6.1>~~ [on the county's website.
 10 (2) Provide a copy of the notice required in section 2] of this
 11 chapter ~~<and the tract or item of real property was subsequently~~
 12 ~~included on the list prepared under section 1 of this chapter.~~
 13 ~~— SECTION 62. IC 6-1.1-24-9>~~ [to the department of natural
 14 resources.
 15 SECTION 86. IC 6-1.1-24-6.1], AS AMENDED BY
 16 ~~<P.L.26-2023, SECTION 2>~~ [THE TECHNICAL CORRECTIONS
 17 BILL OF THE 2026 GENERAL ASSEMBLY], IS AMENDED TO
 18 READ AS FOLLOWS [EFFECTIVE <JANUARY> [JULY] 1, 2026<
 19 ~~(RETROACTIVE)>]: Sec. <9> [6.1]. (a) <Immediately after a tax sale~~
 20 ~~purchaser pays the bid, as evidenced by the receipt of the county~~
 21 ~~treasurer, or immediately after the county acquires a lien>~~ [The county
 22 executive may do the following:
 23 (1) By resolution, identify properties concerning which the
 24 county executive desires to offer to the public the certificates of
 25 sale acquired by the county executive] under section 6 of this
 26 chapter ~~<, the county auditor shall deliver a>~~ [.
 27 (2) Except as otherwise provided in subsection (c), in conformity
 28 with IC 5-3-1-4, IC 5-3-1-1.5, publish:
 29 (A) notice of the date, time, and place for a public sale; and
 30 (B) a listing of parcels on which certificates will be offered
 31 by parcel number and minimum bid amount;
 32 once each week for three (3) consecutive weeks, with the final
 33 advertisement being not less than thirty (30) days before the sale
 34 date. The expenses of the publication shall be paid out of the
 35 county general fund.
 36 (3) Sell each] certificate of sale ~~<to the purchaser or to the~~
 37 ~~county or to the city. The certificate shall be signed by the~~
 38 ~~auditor and registered in the auditor's office. The certificate shall~~
 39 ~~contain:~~
 40 ~~— (1)>~~ [covered by the resolution for a price that:
 41 (A) is less than the minimum sale price prescribed by
 42 section 5 of this chapter; and

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

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

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

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

(3) specify the minimum bid for each parcel;

(4) include a statement that a person redeeming each tract or item of]real property ~~<that corresponds to the description used on the notice of sale;~~

~~(2) the name of:~~

~~(A) the owner of record at the time of the sale>~~ [after the sale of the certificate must pay:

(A) the amount of the minimum bid under section 5 of this chapter for which the tract or item] of real property ~~<with a single owner; or~~

~~(B) at least one (1) of the owners>~~ [was last offered for sale;

(B) ten percent (10%) of the amount for which the certificate is sold;

(C) the attorney's fees and costs of giving notice under IC 6-1.1-25-4.5;

(D) the costs of a title search or of examining and updating the abstract of title for the tract or item of real property;

(E) all taxes and special assessments on the tract or item] of real property ~~<with multiple owners;~~

~~(3) the mailing>~~ [paid by the purchaser after the sale of the certificate plus interest at the rate of ten percent (10%) per annum on the amount of taxes and special assessments paid by the purchaser on the redeemed property;

(F) all costs of sale, advertising costs, and other expenses of the county directly attributable to the sale of certificates of sale; and

(G) all taxes or special assessments, or both, paid by the county treasurer under section 7(b) of this chapter; and

(5) include a statement that, if the certificate is sold for an amount more than the minimum bid under section 5 of this chapter for which the tract or item of real property was last offered for sale and the property is not redeemed, the owner of



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record of the tract or item of real property who is divested of ownership at the time the tax deed is issued may have a right to the tax sale surplus.

(c) For properties identified under subsection (a) for which the certificates of sale are not sold when initially offered for sale under this section, the county executive may omit from the notice the descriptions of the tracts or items of real property under subsection (b)(1) and the associated minimum bids under subsection (b)(3) if:

(1) the county executive includes in the notice a statement that descriptions of those tracts or items of real property are available on the ~~Internet web site~~ **website** of the county government or the county government's contractor and the information may be obtained in an alternative form from the county executive upon request; and

(2) the descriptions of those tracts or items of real property for which a certificate of sale is eligible for sale under this section are made available on the ~~Internet web site~~ **website** of the county government or the county government's contractor and may be obtained from the county executive in an alternative form upon request in accordance with section 3.4 of this chapter.

SECTION 87. IC 6-1.1-25-4.5, AS AMENDED BY P.L.236-2015, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 4.5. (a) Except as provided in subsection (d), a purchaser or the purchaser's assignee is entitled to a tax deed to the property that was sold only if:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(A) sale of the property;

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

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

at the last] address of the owner ~~<of>~~ [for] the ~~<real>~~ property ~~< sold>~~ [,] as indicated in the records of the county auditor; ~~<~~

~~(4) the name and mailing>~~ [and

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

However, if the] address of the ~~<purchaser>~~;

~~(5) the date of sale>~~;

~~(6) the amount for which the>~~ [person with a substantial property interest of public record is not indicated in the public record that created the interest and cannot be located by ordinary means by

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the person required to give the notice under subsection (a), (b), or (c), the person may give notice by publication in accordance with ~~IC 5-3-1-4~~ IC 5-3-1-1.5 once each week for three (3) consecutive weeks.

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

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

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

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

(4) The date the tract or item of real property was sold;

~~(7) the amount of the minimum bid for which the tract or real property was offered at the time of sale as required by section 5 of this chapter;~~

~~(8) the date when~~ [at a tax sale.

(5) The name of the:

(A) purchaser or purchaser's assignee;

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

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

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

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

(8) A statement that an entity identified in subdivision (5) is entitled to reimbursement for additional taxes or special assessments on the tract or item of real property that were paid by the entity subsequent to the tax sale, lien acquisition, or purchase of the certificate of sale, and before redemption, plus interest.

(9) A statement that the tract or item of real property has not been redeemed.

(10) A statement that an entity identified in subdivision (5) is entitled to receive a deed for the tract or item of real property if it is not redeemed before the expiration of the period of redemption specified in ~~IC 6-1.1-25-4 will expire;~~

~~(9) the court cause number under which judgment was obtained; and~~

~~(10) the~~ [section 4 of this chapter.

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(11) A statement that an entity identified in subdivision (5) is entitled to reimbursement for costs described in section 2(e) of this chapter.

(12) The date of expiration of the period of redemption specified in section 4 of this chapter.

(13) A statement that if the property is not redeemed, the owner of record at the time the tax deed is issued may have a right to the tax sale surplus, if any.

(14) The street address, if any, or [a] common description of the tract or item of real property.

←→ [](~~b~~) When a certificate of sale is issued [15] The key number or parcel number of the tract or item of real property.

(f) The notice under this section ~~the purchaser acquires a lien against the real property for the entire amount paid. The lien of the purchaser is superior to all liens against the real property which exist at the time the certificate is issued.~~

— (c) A certificate of sale is assignable. However, a purchaser who acquires a certificate of sale may not assign the certificate of sale to a person who was not eligible under section 5.1, 5.3, or 5.4, ~~or 5.9~~ of this chapter to bid on or purchase real property at a tax sale held under section 5 or 6.1 of this chapter until the person satisfies the eligibility requirements as determined by [must include not more than one (1) tract or item of real property listed and sold in one (1) description. However, when more than one (1) tract or item of real property is owned by one (1) person, all of the tracts or items of real property that are owned by that person may be included in one (1) notice.

(g) A single notice under this section may be used to notify joint owners of record at the last address of the joint owners for the property sold, as indicated in the records of the county auditor. ~~In addition to the prohibition on the assignment of a tax sale certificate to a person described in section 5.1, 5.3, or 5.4, or 5.9~~ [

(h) The notice required by this section is considered sufficient if the notice is mailed to the address required under subsection (d).

(i) The notice under this section and the notice under section 4.6 of this chapter ~~until the person satisfies the eligibility requirements as determined by the county auditor, a county legislative body may adopt an ordinance further prohibiting the assignment of a certificate of sale acquired at a treasurer's sale (pursuant to section 5 of this chapter) or at a county executive's tax sale (pursuant to section 6.1 of this chapter) prior to~~ [are not required for persons in possession not shown in the public records.

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(j) If the purchaser fails to:

(1) comply with subsection (c)(3); or

(2) petition for] the issuance of a tax deed ~~<for the real property by the county auditor.~~

~~—(d) An assignment not prohibited by an ordinance adopted>~~ [within the time permitted under section 4.6(a) of this chapter; the certificate of sale reverts to the county executive and may be retained by the county executive or sold under IC 6-1.1-24-6.1.

SECTION 88. IC 6-1.1-28-0.7, AS AMENDED BY THE TECHNICAL CORRECTIONS BILL OF THE 2025 GENERAL ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 0.7. The county assessor of the county responsible for administration of a multiple county property tax assessment board of appeals under section 0.5 of this chapter shall give notice of the time, date, place, and purpose of each annual session of the multiple county property tax assessment board of appeals. The county assessor shall give the notice two (2) weeks before the first meeting of the multiple county property tax assessment board of appeals by:

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

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

SECTION 89. IC 6-1.1-36-17, AS AMENDED BY P.L.68-2025, SECTION 80, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 17. a) As used in this section, "nonreverting fund" refers to a nonreverting fund established] under subsection (~~<c>~~) ~~is not valid unless>~~ [d).

(b) If a county auditor makes a determination that property was not eligible for a standard deduction under IC 6-1.1-12-37 in a particular year within three (3) years after the date on which taxes for the particular year are first due,] the county auditor ~~<first determines the person is eligible to receive the assignment. If>~~ [may shall issue a notice of taxes, interest, and penalties due to the owner that improperly received the standard deduction and include a statement that the payment is to be made payable to] the county auditor ~~<determines the person is eligible to receive the assignment, the following requirements apply:~~

~~—(1) The assignment must be acknowledged before an officer authorized to take acknowledgments of deeds.~~

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~~— (2) The assignment must be registered~~ [. In addition to all other penalties, the taxpayer is liable for and the auditor shall include in the notice a ten percent (10%) fine as a penalty for claiming the homestead deduction falsely, which shall be calculated as ten percent (10%) of the taxpayer's total tax bill as if the homestead deduction had not been applied. The additional taxes and civil penalties that result from the removal of the deduction, if any, are imposed for property taxes first due and payable for an assessment date occurring before the earlier of the date of the notation made under subsection (c)(2)(A) or the date a notice of an ineligible homestead lien is recorded under subsection (e)(2)] in the office of the county ~~auditor and noted in~~ recorder. The notice must require full payment of the amount owed within:

(1) one (1) year with no penalties and interest, if:

(A) the taxpayer did not comply with the requirement to return the homestead verification form under IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015); and

(B) the county ~~auditor's tax sale record under IC 6-1.1-25-8.~~

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

~~— (e) Subject to IC 36-1-11-8, the county executive may assign a certificate of sale held in the name of the county executive to any political subdivision. If an assignment is~~ [auditor allowed the taxpayer to receive the standard deduction in error; or

(2) thirty (30) days, if subdivision (1) does not apply.

With respect to property subject to a determination] made under this subsection

~~— (1) the period of redemption of the real property~~ [that is owned by a bona fide purchaser without knowledge of the determination, no lien attaches for any additional taxes and civil penalties that result from the removal of the deduction.

(c) If a county auditor issues a notice of taxes, interest, and penalties due to an owner under subsection (b), the county auditor shall:

(1) notify the county treasurer of the determination; and

(2) do one (1) or more of the following:

(A) Make a notation on the tax duplicate that the property is ineligible for the standard deduction and indicate the date the notation is made.



(B) Record a notice of an ineligible homestead lien under subsection (e)(2).

(d) Each county auditor shall establish a nonreverting fund. Upon collection of the adjustment in tax due (and any interest and penalties on that amount) after the termination of a deduction or credit as specified in subsection (b), the county treasurer shall deposit that amount:

(1) in the nonreverting fund, if the county contains a consolidated city; or

(2) if the county does not contain a consolidated city:

(A) in the nonreverting fund, to the extent that the amount collected, after deducting the direct cost of any contract, including contract related expenses, under which the contractor is required to identify homestead deduction eligibility, does not cause the total amount deposited in the nonreverting fund under this subsection for the year during which the amount is collected to exceed one hundred thousand dollars (\$100,000); or

(B) in the county general fund, to the extent that the amount collected exceeds the amount that may be deposited in the nonreverting fund under clause (A).

(e) Any part of the amount due under subsection (b) that is not collected by the due date is subject to collection under one (1) or more of the following:

(1) After being placed on the tax duplicate for the affected property and collected in the same manner as other property taxes.

(2) Through a notice of an ineligible homestead lien recorded in the county recorder's office without charge.

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

(f) The amount to be deposited in the nonreverting fund or the county general fund under subsection (d) includes adjustments in the tax due as a result of the termination of deductions or credits available

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only for property that satisfies the eligibility for a standard deduction under IC 6-1.1-12-37, including the following:

(1) Supplemental deductions under IC 6-1.1-12-37.5.

(2) Homestead credits] under IC 6-1. ~~<1-25 is one hundred twenty (120) days after the date of the assignment; and~~

~~— (2) notwithstanding IC 6-1.1-25-4.5(a) through IC 6-1.1-25-4.5(c), the assignee must transmit the notices required>~~ [1-20.4, IC 6-3.6-5 (before its expiration), IC 6-3.6-11-3 (before its expiration), or any other law.

(3) Credit for excessive property taxes] under IC 6-1. ~~<1-25-4.5 not later than ninety (90) days after the date of the assignment.~~

~~If the real property is not redeemed during the period of redemption, the assignee may petition the court for a tax deed>~~ [1-20.6-7.5 or IC 6-1.1-20.6-8.5.

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

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

(1) Fees and other costs incurred by the county auditor to discover property that is eligible for a standard deduction] under IC 6-1. ~~<1-25-4.6 not later than ninety (90) days after the expiration of the period of redemption.~~

~~— SECTION 63>~~ [1-12-37.

(2) Other expenses of the office of the county auditor.

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

SECTION 90. IC 6-1.1-37-4, AS AMENDED BY P.L.230-2025, SECTION 56, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 4. A person who makes a false statement, with intent to obtain the property tax deduction provided in either IC 6-1.1-12-13 (before its expiration) or IC 6-1.1-12-14 when the person is not entitled to the deduction, commits a Class B misdemeanor.

SECTION ~~<64>~~ [91]. IC 6-1.1-39-5, AS AMENDED BY P.L.214-2019, SECTION 22, AND AS AMENDED BY P.L.257-2019, SECTION 68, IS CORRECTED AND AMENDED TO READ AS

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FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) A declaratory ordinance adopted under section 2 of this chapter and confirmed under section 3 of this chapter must include a provision with respect to the allocation and distribution of property taxes for the purposes and in the manner provided in this section. The allocation provision must apply to the entire economic development district. The allocation provisions 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 economic development district 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. However, if the effective date of the allocation provision of a declaratory ordinance is after March 1, 1985, and before January 1, 1986, and if an improvement to property was partially completed on March 1, 1985, the unit may provide in the declaratory ordinance that the taxes attributable to the assessed value of the property as finally determined for March 1, 1984, shall be allocated to and, when collected, paid into the funds of the respective taxing units.

(2) Except as otherwise provided in this section, part or all of the property tax proceeds in excess of those described in subdivision (1), as specified in the declaratory ordinance, shall be allocated to the unit for the economic development district and, when collected, paid into a special fund established by the unit for that economic development district that may be used only to pay the principal of and interest on obligations owed by the unit under IC 4-4-8 (before its repeal) or IC 5-28-9 for the financing of industrial development programs in, or serving, that economic development district. The amount not paid into the special fund shall be paid to the respective units in the manner prescribed by subdivision (1).

(3) When the money in the fund is sufficient to pay all outstanding principal of and interest (to the earliest date on which the obligations can be redeemed) on obligations owed by the unit under IC 4-4-8 (before its repeal) or IC 5-28-9 for the financing of industrial development programs in, or serving, that

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economic development district, money in the special fund in excess of that amount shall be paid to the respective taxing units in the manner prescribed by subdivision (1).

(b) Property tax proceeds allocable to the economic development district under subsection (a)(2) must, subject to subsection (a)(3), be irrevocably pledged by the unit for payment as set forth in subsection (a)(2).

(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 economic development district that is annexed by any taxing unit after the effective date of the allocation provision of the declaratory ordinance 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) Notwithstanding any other law, each assessor shall, upon petition of the fiscal body, reassess the taxable property situated upon or in, or added to, the economic development district effective on the 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.

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1 However, the adjustments under this subsection may not include the
2 effect of property tax abatements under IC 6-1.1-12.1.

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

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

8 (1) taxes imposed under this article on real property; and

9 (2) any part of the taxes imposed under this article on
10 depreciable personal property that the unit has by ordinance
11 allocated to the economic development district. However, the
12 ordinance may not limit the allocation to taxes on depreciable
13 personal property with any particular useful life or lives.

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

19 ~~(h)~~ (i) As used in this section, "base assessed value" means,
20 subject to subsection ~~(i)~~ (j):

21 (1) the net assessed value of all the property as finally
22 determined for the assessment date immediately preceding the
23 effective date of the allocation provision of the declaratory
24 resolution, as adjusted under subsection (f); plus

25 (2) to the extent that it is not included in subdivision (1), the net
26 assessed value of property that is assessed as residential property
27 under the rules of the department of local government finance, ~~<~~
28 ~~>~~ L within the economic development district, as finally
29 determined for ~~any the current~~ assessment date. ~~after the~~
30 ~~effective date of the allocation provision.~~

31 Subdivision (2) applies only to economic development districts
32 established after June 30, 1997, and to additional areas established
33 after June 30, 1997.

34 ~~(i)~~ (j) If a fiscal body confirms, or modifies and confirms, an
35 ordinance under section 3 of this chapter and the fiscal body makes
36 either of the filings required under section 3(d) of this chapter after the
37 first anniversary of the effective date of the allocation provision in the
38 ordinance, the auditor of the county in which the unit is located shall
39 compute the base assessed value for the allocation area using the
40 assessment date immediately preceding the later of:

41 (1) the date on which the documents are filed with the county
42 auditor; or

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1 (2) the date on which the documents are filed with the
2 department.

3 SECTION ~~65~~ [92]. IC 6-1.1-41-4, AS AMENDED BY
4 P.L.38-2021, SECTION 40, IS AMENDED TO READ AS FOLLOWS
5 [EFFECTIVE JULY 1, 2026]: Sec. 4. (a) A political subdivision that
6 in any year adopts a proposal under this chapter must submit the
7 proposal to the department of local government finance:

8 (1) before August 2 of that year, for years before 2018; and
9 (2) before June 1 of that year, for years after 2017.

10 (b) Subject to subsections (c) and (d), the department of local
11 government finance shall certify to the political subdivision **during the**
12 **certification process under IC 6-1.1-17-16** that the proposal has a
13 property tax rate that does not exceed the maximum property tax rate
14 allowed by the applicable statute described in section 1 of this chapter.
15 If the proposal has a property tax rate that exceeds the maximum
16 property tax rate allowed by the applicable statute described in section
17 1 of this chapter, the department of local government finance shall
18 certify the proposal at a rate equal to the maximum property tax rate
19 allowed by the applicable statute under section 1 of this chapter.

20 (c) The department of local government finance may not decline
21 to certify a proposal under subsection (b) unless the political
22 subdivision fails to submit the proposal before the date described in
23 subsection (a).

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

27 (1) a hearing has been conducted under section 7 of this chapter;
28 and
29 (2) a final determination has been made on the petition under
30 section 9 of this chapter.

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

33 [SECTION 93. IC 6-1.1-51.3-0.6 IS ADDED TO THE INDIANA
34 CODE AS A NEW SECTION TO READ AS FOLLOWS
35 [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 0.6. (a) If
36 the amount of any credit claimed under this chapter for a taxpayer
37 in a taxable year exceeds the taxpayers property tax liability for
38 that taxable year, the taxpayer may not carry the excess over to the
39 following taxable year.

40 (b) A taxpayer is not entitled to any carryback or refund of
41 any unused credit.

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1] SECTION ~~66~~[94]. IC 6-1.1-51.3-1, AS ADDED BY
 2 P.L.68-2025, SECTION 84, IS AMENDED TO READ AS FOLLOWS
 3 [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 1. (a) An
 4 individual is entitled to a credit against local property taxes imposed on
 5 the individual's real property, or mobile home or manufactured home
 6 within the county, if:

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

10 (2) the individual has owned the real property, mobile home, or
 11 manufactured home for at least one (1) year before claiming the
 12 credit; or the individual has been buying the real property,
 13 mobile home, or manufactured home under a contract that
 14 provides that the individual is to pay the property taxes on the
 15 real property, mobile home, or manufactured home for at least
 16 one (1) year before claiming the credit, and the contract or a
 17 memorandum of the contract is recorded in the county recorder's
 18 office;

19 (3) the individual:

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

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

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

25 (4) the:

26 (A) individual had, in the case of an individual who filed a
 27 single return, adjusted gross income (as defined in Section
 28 62 of the Internal Revenue Code) not exceeding sixty
 29 thousand dollars (\$60,000);

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

35 (C) combined adjusted gross income (as defined in Section
 36 62 of the Internal Revenue Code) of the individual and all
 37 other individuals with whom:

38 (i) the individual shares ownership; or

39 (ii) the individual is purchasing the property under a
 40 contract;

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

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for the calendar year preceding by two (2) years the calendar year in which the property taxes are first due and payable; **and (5) the individual resides on the real property, mobile home, or manufactured home.**

(b) The amount of the credit is equal to one hundred fifty dollars (\$150).

(c) An individual may not be denied the credit provided under this section because the individual is absent from the real property, mobile home, or manufactured home while in a nursing home or hospital.

(d) For purposes of this section, if real property, a mobile home, or a manufactured home is owned by:

- (1) tenants by the entirety;
- (2) joint tenants; or
- (3) tenants in common;

only one (1) credit may be allowed. However, the age requirement is satisfied if any one (1) of the tenants is at least sixty-five (65) years of age.

(e) A surviving spouse is entitled to the credit provided by this section if:

- (1) the surviving spouse is at least sixty (60) years of age on or before December 31 of the calendar year preceding the year in which the credit is claimed;
- (2) the surviving spouse's deceased husband or wife was at least sixty-five (65) years of age at the time of a death; and
- (3) the surviving spouse has not remarried.

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

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

(h) 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

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

SECTION ~~67~~⁹⁵. IC 6-1.1-51.3-5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: **Sec. 5. (a) An individual is entitled to a credit against local property taxes imposed on the individual's real property, or mobile home or manufactured home within the county, if:**

- (1) the individual served in the military or naval forces of the United States for at least ninety (90) days;
- (2) the individual received an honorable discharge;
- (3) the individual is at least sixty-two (62) years of age and has a disability of at least ten percent (10%);
- (4) the individual's disability is evidenced by:

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

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

- (5) the individual:

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

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

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

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

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

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

[(g) This subsection applies only for taxes assessed in 2026 and due and payable in 2027. For all taxpayers that received a deduction under IC 6-1.1-12-14 before the enactment of HEA 1210-2026, notwithstanding any other provision, the county

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auditor shall not apply the deduction under IC 6-1.1-12-14 and shall instead apply the local property tax credit under this section.

SECTION ~~68~~ [96]. IC 6-1.1-51.3-6 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: **Sec. 6. (a) An individual is entitled to a credit against local property taxes imposed on the individual's real property, mobile home, or manufactured home within the county, if:**

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

(2) the individual received an honorable discharge;

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

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

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

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

(5) the individual:

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

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

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

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

(c) The surviving spouse of an individual may receive the credit provided by this section if the individual satisfied the requirements of subsection (a)(1) through (a)(4) at the time of death and the surviving spouse satisfies the requirement of subsection (a)(5) at the time the 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.

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

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

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

26 SECTION ~~<69>~~[97]. IC 6-1.1-51.3-7 IS ADDED TO THE
 27 INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS
 28 [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 7. A trust
 29 is entitled to a credit under section 1, 2, 5, or 6 of this chapter for
 30 real property owned by the trust and occupied by an individual if
 31 the county auditor determines that the individual:

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

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

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

39 (2) otherwise qualifies for the credit.

40 SECTION ~~<70>~~[98]. IC 6-2.5-5-29 IS AMENDED TO READ AS
 41 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 29. (a) As used in
 42 this section:

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"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~~ [99. IC 6-2.5-15-15.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 15.5. (a) This section applies to a qualified data center user that:

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

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

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

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

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

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



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

(c) The county or city shall determine:

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

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

SECTION 100. IC 6-3.1-34-18, AS AMENDED BY
P.L.201-2023, SECTION 102, IS AMENDED TO READ AS
FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 18. (a) Except as
provided in subsection (b), if the corporation awards a tax credit to a
taxpayer under this chapter that exceeds twenty million dollars
(\$20,000,000), the corporation shall include in an agreement entered
into under section 17 of this chapter a provision that requires the
taxpayer to repay to the corporation the portion of the credit that
exceeds twenty million dollars (\$20,000,000) with interest.
Notwithstanding the date on which a tax credit is awarded under this
chapter, any repayment of any part of a credit awarded under this
chapter shall be deposited in the state general fund.

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 101]. 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 of benefits provided in the previous benefit year, or if the amount the employer contributes toward the health reimbursement arrangement equals the same amount contributed per covered individual toward the employer provided health insurance plan during the previous benefit year. up to four hundred dollars (\$400) in the first year per covered employee if the amount provided toward the health reimbursement arrangement is equal to or greater than either the level of benefits provided in the previous benefit year, or if the amount the employer contributes toward the health reimbursement

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arrangement equals the same amount contributed per covered individual toward the employer provided health insurance plan during the previous benefit year. The credit under this section decreases to two hundred dollars (\$200) per covered employee in the second year.

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

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

(2) the following:

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

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

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

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

SECTION ~~72~~ [\[102\]](#). IC 6-3.1-38-4.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: **Sec. 4.5. For a taxable year beginning after December 31, 2025, if a pass through entity is entitled to a credit under section 4 of this chapter but does not have state tax liability against which the tax credit may be applied, a shareholder, partner, or member of the pass through entity is entitled to a tax credit equal to:**

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

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

SECTION ~~73~~ [\[103\]](#). 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

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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.

(~~c~~) (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 ~~<74>~~ [104]. 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
 local government finance shall notify the state budget agency of the
 transition under this section.

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

SECTION ~~<75>~~ [105]. IC 6-3.6-1-3, AS AMENDED BY
 P.L.68-2025, SECTION 93, IS AMENDED TO READ AS FOLLOWS
 [EFFECTIVE JULY 1, 2028]: Sec. 3. (a) Except to the extent that taxes
 imposed in a county under or determined under:

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

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

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

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

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

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

SECTION ~~<76>~~[\[106\]](#). IC 6-3.6-2-2, AS AMENDED BY P.L.68-2025, SECTION 95, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2029]: Sec. 2. "Adjusted gross income" has the meaning set forth in IC 6-3-1-3.5. However:

(1) in the case of a resident local taxpayer 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 does not include adjusted gross income described in IC 6-3.6-8-7; and

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

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

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

SECTION ~~<77>~~[\[107\]](#). IC 6-3.6-2-7.4, AS AMENDED BY P.L.68-2025, SECTION 98, AND P.L.223-2025, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7.4. "County with a single voting bloc" means a county that has a local income tax council in which one (1) city that is a member of the local income tax council or one (1) town that is a member of the local income tax council is allocated more than fifty percent (50%) of the total one hundred (100) votes allocated under IC 6-3.6-3-6(d). This section expires May 31, ~~2027~~: **2028**.

SECTION ~~<78>~~[\[108\]](#). IC 6-3.6-2-13, AS AMENDED BY P.L.68-2025, SECTION 100, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2029]: Sec. 13. "Local taxpayer" means any of the following:

(1) As it relates to a particular county (or municipality in the case of a local income tax imposed under IC 6-3.6-6-22), an

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individual who resides in that county (or municipality in the case of a local income tax imposed under IC 6-3.6-6-22) on the date specified in IC 6-3.6-8-3.

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

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

(A) has income apportioned to Indiana as:

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

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

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

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

SECTION ~~<79>~~ [109]. IC 6-3.6-2-15, AS AMENDED BY P.L.68-2025, SECTION 101, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2029]: Sec. 15. "Resident local taxpayer", as it relates to a particular county (or municipality in the case of a local income tax imposed under IC 6-3.6-6-22), means any local taxpayer who resides in that county (or municipality in the case of a local income tax imposed under IC 6-3.6-6-22) on the date specified in IC 6-3.6-8-3. **For purposes of a local income tax rate imposed by a county under IC 6-3.6-6-2(b)(4), the term means an individual who resides in the part of the county for which the county may impose a rate under IC 6-3.6-6-2(b)(4) on the date specified in IC 6-3.6-8-3.**

SECTION ~~<80>~~ [110]. 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 ~~<81>~~ [111]. IC 6-3.6-3-2, AS AMENDED BY P.L.159-2020, SECTION 54, IS AMENDED TO READ AS

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1 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 2. (a) An adopting body
 2 or, if authorized by this article, another governmental entity that is not
 3 an adopting body, may take an action under this article only by
 4 ordinance, unless this article permits the action to be taken by
 5 resolution.

6 (b) The department of local government finance, in consultation
 7 with the department of state revenue, may make electronically available
 8 uniform notices, ordinances, and resolutions that an adopting body or
 9 other governmental entity may use to take an action under this article. <

10 >[H] An adopting body or other governmental entity may submit a
 11 proposed notice, ordinance, or resolution to the department of local
 12 government finance for review not later than thirty (30) days prior to
 13 the date that the adopting body or governing body intends to submit the
 14 notice, adopting ordinance or resolution, and vote results on an
 15 ordinance or resolution under subsection (d). If the adopting body or
 16 other governmental entity wishes to submit the proposed notice,
 17 ordinance, or resolution to the department of local government finance
 18 for review, the adopting body or other governmental entity shall submit
 19 the proposed notice, ordinance, or resolution to the department of local
 20 government finance on the prescribed forms. The department of local
 21 government finance shall provide to the submitting entity a
 22 determination of the appropriateness of the proposed notice, ordinance,
 23 or resolution, including recommended modifications, within thirty (30)
 24 days of receiving the proposed notice, ordinance, or resolution.

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

27 (d) The department of local government finance shall prescribe the
 28 procedures to be used by the adopting body or governmental entity for
 29 submitting to the department the notice, the adopting ordinance or
 30 resolution, and the vote results on an ordinance or resolution. The
 31 department of local government finance shall notify the submitting
 32 entity within thirty (30) days after submission whether the department
 33 has received the necessary information required by the department. A
 34 final action taken by an adopting body or governmental entity under
 35 this article to impose a new tax or amend an existing tax is not effective
 36 until the department of local government finance notifies the adopting
 37 body or governmental entity that it has received the required
 38 information from the submitting entity.

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

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1 SECTION ~~<82>~~[112]. IC 6-3.6-3-2.5 IS ADDED TO THE
 2 INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS
 3 [EFFECTIVE JULY 1, 2027]: Sec. 2.5. (a) As used in this section,
 4 "debt service obligations" refers to:

- 5 (1) the principal and interest payable during a calendar year
- 6 on bonds;
- 7 (2) lease rental payments payable during a calendar year on
- 8 leases; and
- 9 (3) any amount required under an agreement for bonds or
- 10 leases to be deposited in a sinking fund or other reserve
- 11 during a calendar year;

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

13 (b) Before August 1 of each calendar year, the fiscal officer of
 14 each county, city, and town shall provide the department of local
 15 government finance with the total amount of the county's, city's, or
 16 town's debt service obligations payable from local income tax
 17 revenues that will be due in the ensuing calendar year and, upon
 18 request by the department of local governing finance, any
 19 additional ensuing calendar years.

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

25 SECTION ~~<83>~~[113]. IC 6-3.6-3-3, AS AMENDED BY
 26 P.L.68-2025, SECTION 103, IS AMENDED TO READ AS
 27 FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 3. (a) Except as
 28 provided in subsection (f), an ordinance adopted by a county under this
 29 article takes effect as provided in this section.

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

- 32 (1) An ordinance adopted on or before October 1 of a calendar
- 33 year shall take effect on January 1 of the calendar year that
- 34 immediately succeeds the year in which the ordinance is
- 35 adopted.
- 36 (2) An ordinance adopted after October 1 of a calendar year shall
- 37 take effect on January 1 of the second succeeding calendar year
- 38 following the year the ordinance is adopted.

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION ~~84~~ 114. IC 6-3.6-3-4, AS AMENDED BY P.L.68-2025, SECTION 105, IS AMENDED TO READ AS

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FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 4. (a) Except for a tax rate that has an expiration date, and except as provided in section 3(f) of this chapter (before its expiration), a tax rate remains in effect until the effective date of an ordinance that increases, decreases, or rescinds that tax rate.

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

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

(1) highest annual outstanding debt service;

(2) highest annual lease payments; and

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

SECTION ~~85~~ 115. IC 6-3.6-3-5, AS AMENDED BY P.L.223-2025, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) The auditor of a county 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

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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 ~~86~~ [116]. IC 6-3.6-3-5, AS AMENDED BY P.L.223-2025, SECTION 5, AND AS AMENDED BY P.L.68-2025, SECTION 106, AND AS AMENDED BY THE TECHNICAL CORRECTIONS BILL OF THE 2026 GENERAL ASSEMBLY, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 5. ~~(a)~~ The auditor of a county (or the fiscal officer of a municipality in the case of a local income tax imposed under IC 6-3.6-6-22) shall record all votes taken on ordinances presented for a vote under this article and not more than ten (10) days after the vote, send a certified copy of the results to:

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

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

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

(c) This subsection applies only to a county with a single voting bloc that proposes to increase (but not decrease) a tax rate in the county. The county auditor may cease sending certified copies of the votes on the local income tax council voting as a whole under section 9.5 of this chapter after the county auditor sends a certified copy of results showing that the individuals who sit on the fiscal bodies of the

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county, cities, and towns that are members of the local income tax council have cast a majority of the votes on the local income tax council voting as a whole under section 9.5 of this chapter for or against the proposed ordinance. This subsection expires May 31, 2028.

SECTION ~~87~~ [117]. IC 6-3.6-3-6, AS AMENDED BY P.L.223-2025, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. (a) This section applies to a county in which the county adopting body is a local income tax council.

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

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

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

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

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

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

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1 SECTION ~~88~~ [118]. IC 6-3.6-3-8, AS AMENDED BY
 2 P.L.223-2025, SECTION 7, IS AMENDED TO READ AS FOLLOWS
 3 [EFFECTIVE UPON PASSAGE]: Sec. 8. (a) This section applies to a
 4 county in which the county adopting body is a local income tax council.

5 (b) Except as provided in subsection (e), any member of a local
 6 income tax council may present an ordinance for passage. To do so, the
 7 member must adopt a resolution to propose the ordinance to the local
 8 income tax council and distribute a copy of the proposed ordinance to
 9 the county auditor. The county auditor shall treat any proposed
 10 ordinance distributed to the auditor under this section as a casting of all
 11 that member's votes in favor of the proposed ordinance.

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

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

24 (e) This subsection applies only to a county with a single voting
 25 bloc that proposes to increase (but not decrease) a tax rate in the
 26 county. The fiscal body of any county, city, or town that is a member
 27 of a local income tax council may adopt a resolution to propose an
 28 ordinance to increase a tax rate in the county to be voted on by the local
 29 income tax council as a whole as required under section 9.5 of this
 30 chapter and distribute a copy of the proposed ordinance to the county
 31 auditor. The county auditor shall treat the vote tally on the resolution
 32 adopted under this subsection for each individual who is a member of
 33 the fiscal body of the county, city, or town as the voting record for that
 34 individual either for or against the ordinance being proposed for
 35 consideration by the local income tax council as a whole under section
 36 9.5 of this chapter. This subsection expires May 31, ~~2027~~. **2028**.

37 (f) This subsection applies only to a county with a single voting
 38 bloc that proposes to increase (but not decrease) a tax rate in the
 39 county. The county auditor shall deliver copies of a proposed ordinance
 40 the auditor receives under subsection (e) to the fiscal officers of all
 41 members of the local income tax council (other than the member
 42 proposing the ordinance under subsection (e)) within ten (10) days

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

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

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

SECTION ~~89~~ [119]. IC 6-3.6-3-9.5, AS AMENDED BY P.L.68-2025, SECTION 111, AND P.L.223-2025, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9.5. (a) This section applies to a county:

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

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

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

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

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

13 SECTION ~~<90>~~ [120]. IC 6-3.6-3-12 IS ADDED TO THE
 14 INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS
 15 [EFFECTIVE JULY 1, 2028]: **Sec. 12. (a) This section applies to an**
 16 **ordinance adopted under this article after June 30, 2028.**

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

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

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

23 (3) IC 6-3.6-7;

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

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

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

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(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 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

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

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

(2) If the Municipal Unit Strategic Taskforce (MUST) determines a local income tax distribution agreement under subdivision (1), the county shall send the local income tax distribution agreement to the department of local government finance. The department of local government finance shall compile a report of all local income tax distribution agreements and submit the report to the legislative council in an electronic format under IC 5-14-6 prior to December 1, 2026.

1 SECTION ~~91~~ [122]. 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 ~~92~~ [123]. 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

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income of taxpayers who reside in the county, **or, in the case of a team member or race team member described in IC 6-3.6-2-13(3), on the adjusted gross income earned as a team member or race team member in the county:**

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

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

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

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

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

(d) A tax rate adopted under subsection (b)(4) may only be imposed on taxpayers who do not reside in a municipality that is eligible to adopt a municipal tax rate under section 22 of this chapter and has not made an election under section 23(b)(3) of this chapter. **In the case of a team member or race team member described in IC 6-3.6-2-13(3), a tax rate adopted under subsection (b)(4) may only be imposed on services performed as a team member or race team member at a location if the county could impose the tax rate on an individual residing at that location.**

(e) ~~Beginning after December 31, 2030,~~ A tax rate imposed under subsection (b) ~~shall expire~~ **expires** on December 31, **2029, and on December 31** of each calendar year **thereafter**. An adopting body wishing to continue, increase, or decrease a tax rate ~~in~~ **for** the succeeding year must pass an ordinance to readopt a tax rate in

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1 accordance with IC 6-3.6-3-3. This subsection applies regardless of
 2 whether there is a modification in the tax rate or the component rates
 3 or the rates are unchanged from the previous year.

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

11 **(1) highest annual outstanding debt service;**

12 **(2) highest annual lease payments; and**

13 **(3) any amount required under the agreements for the bonds**
 14 **or leases to be deposited in a sinking fund or other reserve;**
 15 **for the calendar year payable from the applicable component rate.**

16 SECTION ~~93~~ 124. IC 6-3.6-6-3, AS AMENDED BY
 17 P.L.137-2024, SECTION 9, IS AMENDED TO READ AS FOLLOWS
 18 [EFFECTIVE JULY 1, 2026]: Sec. 3. (a) Revenue raised from a tax
 19 imposed under this chapter shall be treated as follows:

20 (1) To make the following distributions:

21 (A) If an ordinance described in section 2.5 of this chapter
 22 is in effect in a county, to make a distribution to the county
 23 equal to the amount of revenue generated by the rate
 24 imposed under section 2.5 of this chapter.

25 (B) If an ordinance described in section 2.6 of this chapter
 26 is in effect in a county, to make a distribution to the county
 27 equal to the amount of revenue generated by the rate
 28 imposed under section 2.6 of this chapter.

29 (C) If an ordinance described in section 2.7 of this chapter
 30 is in effect in a county, to make a distribution to the county
 31 equal to the amount of revenue generated by the rate
 32 imposed under section 2.7 of this chapter.

33 (D) If an ordinance described in section 2.8 of this chapter
 34 is in effect in a county, to make a distribution to the county
 35 equal to the amount of revenue generated by the rate
 36 imposed under section 2.8 of this chapter.

37 **(E) If an ordinance described in section 2.9 of this**
 38 **chapter (before its repeal) is in effect in a county, to**
 39 **make a distribution to the county equal to the amount of**
 40 **revenue generated by the rate imposed under section 2.9**
 41 **of this chapter.**

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(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:

(A) any taxing unit's maximum permissible property tax levy limit under IC 6-1.1-18.5; or

(B) the approved property tax rate for any fund.

(b) In the case of a civil taxing unit that has pledged the tax from additional revenue for the payment of bonds, leases, or other obligations as reported by the civil taxing unit under IC 5-1-18, the adopting body may not, under section 4 of this chapter, reduce the proportional allocation of the additional revenue that was allocated in the preceding year if the reduction for that year would result in an amount less than the amount necessary for the payment of bonds, leases, or other obligations payable or required to be deposited in a sinking fund or other reserve in that year for the bonds, leases, or other obligations for which the tax from additional revenue has been pledged. To inform an adopting body with regard to allocations that affect the payment of bonds, leases, or other obligations, a taxing unit may provide the adopting body with information regarding any outstanding bonds, leases, or other obligations that are secured by additional revenue. The information must be provided before the date of the public hearing at which the adopting body may change the allocation of additional revenue under section 4 of this chapter.

SECTION ~~94~~ 125. IC 6-3.6-6-3.1, AS ADDED BY P.L.68-2025, SECTION 125, IS AMENDED TO READ AS

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1 FOLLOWS [EFFECTIVE JULY 1, 2025 (RETROACTIVE)]: Sec. 3.1.

2 (a) As used in this section, "homestead" has the meaning set forth in
3 IC 6-1.1-12-37.

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

7 (1) located in the county; and

8 (2) eligible for a credit under IC 6-1.1-20.6-7.5 that limits the
9 taxpayer's property tax liability for the property to one percent
10 (1%).

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

16 (c) The tax rate must be in increments of one-hundredth of one
17 percent (0.01%) and may not exceed three-tenths of one percent
18 (0.3%).

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

22 (1) any taxing unit's maximum permissible property tax levy
23 limit under IC 6-1.1-18.5; or

24 (2) the approved property tax levy or rate for any fund;
25 by the amount of any credits granted under this chapter.

26 (e) The homestead credits shall be applied to the net property taxes
27 due on the homestead after the application of any credit granted under
28 IC 6-1.1, including any credit granted under IC 6-1.1-20.4 and
29 IC 6-1.1-20.6.

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

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

35 (h) The department of local government finance shall assist county
36 fiscal bodies and county auditors in calculating credit percentages and
37 amounts.

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

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

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

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

SECTION ~~95~~ **[126]**. IC 6-3.6-6-4, AS AMENDED BY P.L.68-2025, SECTION 126, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 4. (a) General purpose revenue raised from a tax rate under section 2(b)(1) of this chapter must be distributed directly to the county. The money may be used by the county fiscal body for any of the purposes of the county, including for:

- (1) public safety, including funding for a PSAP;
- (2) economic development purposes described in IC 6-3.6-10;
- (3) acute care hospitals;
- (4) correctional facilities and rehabilitation facilities; **and**
- (5) county staff expenses of the state judicial system. ~~and~~
- ~~(6) homestead property tax credits to fund replacement of the county's property tax levy.~~

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

SECTION ~~96~~ **[127]**. IC 6-3.6-6-4.3, AS ADDED BY P.L.68-2025, SECTION 127, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 4.3. (a) Revenue raised from a tax rate for fire protection ~~and~~ **or** emergency medical services under section 2(b)(2) of this chapter shall be distributed by the county ~~to among the county and~~ each fire protection district, fire protection territory, and municipal fire department located within the county **that provides fire protection, emergency medical services, or both in the county. Except as provided in subsection (b),** at the discretion of the county council, the county may distribute revenue raised from a tax rate for fire protection ~~and~~ **or** emergency medical services under section 2(b)(2) of this chapter to township fire departments and volunteer fire departments **that provide fire protection, emergency medical services, or both in the county.**

(b) Revenue raised from a tax rate for fire protection and emergency medical services under section 2(b)(2) of this chapter shall be allocated to each fire protection district, fire protection territory, municipal fire department, and, if applicable, township fire

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departments and volunteer fire departments, based on the following formula:

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

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

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

(A) the STEP TWO amount, multiplied by

(B) twenty (20):

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

(A) the STEP ONE result, plus

(B) the STEP THREE result.

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

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

SECTION ~~97~~ [\[128\]](#). IC 6-3.6-6-4.5, AS AMENDED BY THE TECHNICAL CORRECTIONS BILL OF THE 2026 GENERAL ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 4.5. (a) Revenue raised from a tax rate for nonmunicipal civil taxing units under section 2(b)(3) of this chapter may be distributed by the county to nonmunicipal civil taxing units subject to the provisions of this section.

(b) Subject to the maximum aggregate tax rate of not more than two-tenths of one percent (0.2%) under section 2(b)(3) of this chapter, the adopting body may adopt a tax rate for each type of nonmunicipal civil taxing unit, which may not exceed more than five-hundredths of one percent (0.05%) for any given unit type. The revenue raised from

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a tax rate for a specific type of nonmunicipal civil taxing unit shall be allocated to all nonmunicipal civil taxing units of that same type located within the county on a pro rata per capita basis, subject to ~~subsection (e)~~ **subsections (e) and (h).**

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

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

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

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

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

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

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taxing units adopt a resolution to request a distribution in a given year, the county may retain the revenue raised from a tax rate for nonmunicipal civil taxing units for that year and use the revenue as general purpose revenue for the county under section 4 of this chapter.

(h) If the population living within one (1) or more nonmunicipal civil taxing units cannot be determined using data from the United States Census Bureau, the county may determine an estimated population based on income tax returns that report a residence located within the boundaries of the nonmunicipal civil taxing units. The county auditor shall provide the estimated population to the department of local government finance no later than July 15 of the calendar year that precedes the calendar year before the year in which the distribution is made. If the county auditor does not provide an estimated population under this subsection, the department of local government finance may use the most recent estimated population provided by the county auditor or the department of state revenue.

SECTION ~~98~~ [129]. IC 6-3.6-6-6.1, AS AMENDED BY THE TECHNICAL CORRECTIONS BILL OF THE 2026 GENERAL ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 6.1. (a) Revenue raised from a tax rate for certain cities and towns under section 2(b)(4) of this chapter ~~may~~ shall be distributed by the county to those cities and towns subject to the provisions of this section and according to the following formula:

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

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

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

STEP TWO: Determine the aggregate sum of the STEP ONE results.

STEP THREE: Determine the sum of:

(A) the STEP TWO result; plus

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

STEP FOUR: Divide the STEP TWO result by the STEP THREE result.

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

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

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

- (A) the STEP ONE result for the city or town; by
- (B) the STEP TWO result.

STEP EIGHT: To determine the amount to be allocated to each city and town located in the county that adopted a resolution under subsection (d) for the year, excluding any municipality that is eligible to impose a local income tax under section 22 of this chapter and did not make an election under section 23(b)(3) of this chapter, multiply:

- (A) the STEP SEVEN result for the city or town; by
- (B) the STEP SIX result.

STEP NINE: Determine the aggregate sum of the STEP EIGHT results for each city and town located in the county that adopted a resolution under subsection (d) for the year, excluding any municipality that is eligible to impose a local income tax under section 22 of this chapter and did not make an election under section 23(b)(3) of this chapter.

STEP TEN: Determine the result of:

- (A) the total amount of revenue raised from the tax rate imposed under section 2(b)(4) of this chapter; minus
- (B) the STEP SIX result.

STEP ELEVEN: Determine the result of:

- (A) the STEP SIX result; minus
- (B) the STEP NINE result.

STEP TWELVE: To determine the amount to be allocated to the county, determine the sum of:

- (A) the STEP TEN result; plus
- (B) the STEP ELEVEN result.

(b) Subject to subsection (g), the revenue raised from a tax rate under section 2(b)(4) of this chapter shall be allocated to the cities and towns based on the population of the city or the population of the town; whichever is applicable; compared to the population of all the cities or the population of all the towns; whichever is applicable; that are eligible for a distribution; subject to subsection (d). For purposes of this ~~determination~~, **section**, if the boundaries of a city or town are

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located in more than one (1) county, only the portion of the population of the city or town that is located within the county imposing the tax rate under section 2(b)(4) of this chapter shall be considered.

(c) The money may be used by the city or town fiscal body for any of the purposes of the city or town, including public safety (as defined in IC 6-3.6-2-14) and economic development purposes described in IC 6-3.6-10. The city or town fiscal body may pledge its general purpose revenue to the payment of bonds or to lease payments as set forth in this chapter.

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

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

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

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

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or town for that year and use the revenue as general purpose revenue for the county under section 4 of this chapter.

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

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

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

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

SECTION ~~99~~ 130. IC 6-3.6-6-21.3, AS AMENDED BY P.L.68-2025, SECTION 146, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 21.3. (a) This section applies to distributions of revenue before January 1, 2028: **2029**. This section:

(1) does not apply to:

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

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

(2) applies only to the following:

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

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

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

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(1) school corporations; or

(2) civil taxing units;

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

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

SECTION 1-~~00~~[\[31\]](#). IC 6-3.6-6-22, AS ADDED BY P.L.68-2025, SECTION 147, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 22. (a) As used in this section, "municipality" means only a city or town that:

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

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

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

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

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

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

(2) The local income tax is imposed in addition to a tax imposed by the county in which the municipality is located in accordance with IC 6-3.6-4-1(a) and IC 6-3.6-4-1(c).

(3) The following provisions of this article apply to a local income tax rate imposed by a municipality under subsection (b):

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- 1 (A) IC 6-3.6-3 (adoption of the tax), including the effective
 2 date of an ordinance under IC 6-3.6-3-3.3.
 3 (B) IC 6-3.6-4 (imposition of the tax), except that
 4 IC 6-3.6-4-2 and IC 6-3.6-4-3 do not apply.
 5 (C) IC 6-3.6-8 (administration of the tax).
 6 (4) A local income tax rate imposed by a municipality shall
 7 apply to ~~professional athletes who compete in the municipality;~~
 8 ~~unless exempted under IC 6-3-2-27.5 or other provision of law.~~
 9 **team members and race team members described in**
 10 **IC 6-3.6-2-13(3) on the income derived from services**
 11 **performed as a team member or race team member in the**
 12 **municipality.**
 13 (d) The amount of the tax revenue that is from the local income tax
 14 rate imposed under this section and that is collected for a calendar year
 15 shall be treated as general purpose revenue and must be distributed to
 16 the fiscal officer of the municipality that imposed the tax before July 1
 17 of the next calendar year.
 18 (e) ~~Beginning after December 31, 2030;~~ A tax rate imposed under
 19 subsection (b) ~~shall expire~~ **expires** on December 31, **2029, and on**
 20 **December 31** of each calendar year **thereafter.** A municipality
 21 wishing to continue, increase, or decrease a tax rate ~~in~~ **for** the
 22 succeeding year must pass an ordinance to readopt a tax rate in
 23 accordance with IC 6-3.6-3-3.3. **However, if there are bonds, leases,**
 24 **or other obligations payable from a tax imposed under subsection**
 25 **(b) that remain outstanding and the municipality fails to adopt an**
 26 **ordinance to continue the expenditure tax rate under this**
 27 **subsection, the expenditure tax rate for the municipality for the**
 28 **succeeding year, or until the maturity date of those debt**
 29 **obligations, whichever is sooner, shall be the minimum tax rate**
 30 **necessary to produce one and twenty-five hundredths (1.25) times**
 31 **the sum of:**
 32 **(1) the highest annual outstanding debt service;**
 33 **(2) the highest annual lease payments; and**
 34 **(3) any amount required under the agreements for the bonds**
 35 **or leases to be deposited in a sinking fund or other reserve;**
 36 **for the year.** This subsection applies regardless of whether there is a
 37 modification in the tax rate or the rate is unchanged from the previous
 38 year.
 39 (f) A municipality that imposes a local income tax rate under
 40 this section shall work with the county to provide the geographic
 41 information prescribed by the state GIS officer to the state GIS
 42 officer. The required information must be submitted to the state

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1 **GIS officer in the manner prescribed by the state GIS officer not**
 2 **later than August 1 each year.**

3 SECTION 1~~01~~^[32]. IC 6-3.6-6-23, AS ADDED BY
 4 P.L.68-2025, SECTION 148, IS AMENDED TO READ AS
 5 FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 23. (a) This section
 6 applies in determining the population of a city or town for the purposes
 7 of this chapter.

8 (b) The following apply:

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

12 (2) Beginning after ~~2030~~, **2032**, if the population of a city or
 13 town

14 (A) increases from a population of less than three thousand
 15 five hundred (3,500); as reported by the immediately
 16 preceding federal decennial census; to a population of three
 17 thousand five hundred (3,500) or more; as reported by the
 18 most recent federal decennial census; or, if applicable, any
 19 corrected population count (as defined in IC 1-1-3.5-1.5)
 20 issued for the city or town in the year succeeding the most
 21 recent federal decennial census; or

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

30 **>** the fiscal body of the city or town may adopt an ordinance on or
 31 before September 1 of the calendar year ~~immediately succeeding~~
 32 **two (2) years after** the most recent federal decennial census to
 33 continue to use the population of the city or town as reported by
 34 the immediately preceding federal decennial census and the
 35 resulting determination for the city or town under section 22 of
 36 this chapter, notwithstanding the increase or decrease in its
 37 population as reported by the most recent federal decennial
 38 census as described in this subdivision. An ordinance adopted
 39 under this subdivision shall take effect on January 1 of the
 40 calendar year that immediately succeeds the year in which the
 41 ordinance is adopted. The fiscal officer of the city or town shall

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provide a certified copy of an ordinance adopted under this subdivision to the department of local government finance.

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

SECTION 1 ~~<02>~~ **[33]**. IC 6-3.6-7-0.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2029]: **Sec. 0.5. For taxable years beginning after December 31, 2028, a tax rate imposed by a county under this chapter may be imposed on a local taxpayer only if the county could impose the tax rates in IC 6-3.6-2(b)(1) through IC 6-3.6-2(b)(3) on the local taxpayer.**

SECTION ~~<03>~~ **[134]**. 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.

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

(1) the product of:

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

(B) a fraction described as follows:

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

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

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

The department of local government finance shall make any adjustments necessary to account for the expansion of a library district. However, a public library is eligible to receive property tax replacement credits under this section only if it has entered into reciprocal borrowing agreements with all other public libraries in the county. If the total amount of tax revenue deposited by the county auditor in the library property tax replacement fund for a calendar year exceeds the total property tax liability that would otherwise be imposed for public libraries in the county for the year, the excess must remain in the library property tax replacement fund and may be used for library property tax replacement purposes in the following calendar year.

(d) A public library receiving property tax replacement credits under this section shall allocate the credits among each fund for which a distinct property tax levy is imposed in proportion to the property taxes levied for each fund. However, if a public library did not impose a property tax levy during the previous calendar year or did not impose a property tax levy for a particular fund during the previous calendar year, but the public library is imposing a property tax levy in the

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current calendar year or is imposing a property tax levy for the particular fund in the current calendar year, the department of local government finance shall adjust the amount of property tax replacement credits allocated among the various funds of the public library and shall provide the adjustment to the county auditor. If a public library receiving property tax replacement credits under this section does not impose a property tax levy for a particular fund that is first due and payable in a calendar year in which the property tax replacement credits are being distributed, the public library is not required to allocate to that fund a part of the property tax replacement credits to be distributed to the public library. Notwithstanding IC 6-1.1-20-1.1(a)(1), a public library that receives property tax replacement credits under this section is subject to the procedures for the issuance of bonds set forth in IC 6-1.1-20.

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

(f) For the purpose of allocating tax revenue under IC 6-3.6-6 and computing and distributing tax revenue under IC 6-5.5 or IC 6-6-5, the property tax replacement credits that are received under this section shall be treated as though they were property taxes that were due and payable during that same calendar year.

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

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

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

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

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1 **receiving the certified copies, the county fiscal body shall make the**
 2 **transfer under this subsection.**

3 SECTION 1~~04~~^[35]. IC 6-3.6-7-14, AS AMENDED BY
 4 P.L.38-2021, SECTION 45, IS AMENDED TO READ AS FOLLOWS
 5 [EFFECTIVE UPON PASSAGE]: Sec. 14. (a) This section applies only
 6 to Marshall County.

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

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

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

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

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

16 (A) jail facilities;

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

18 (C) other criminal justice facilities; and

19 (D) related buildings and parking facilities;

20 located in the county, including costs related to the demolition
 21 of existing buildings and the acquisition of land.

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

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

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

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

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

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

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

39 (1) maintenance of a jail facility; and

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

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

3 SECTION 1~~05~~[36]. IC 6-3.6-7-27, AS AMENDED BY
4 P.L.197-2016, SECTION 63, IS AMENDED TO READ AS
5 FOLLOWS [EFFECTIVE JANUARY 1, 2028]: Sec. 27. (a) This
6 section applies only to an eligible county, as defined in IC 8-25-1-4.

7 (b) If the voters of the county approve a local public question
8 under IC 8-25-2, the fiscal body of the county may adopt an ordinance
9 to provide for the use of local income tax revenues ~~attributable to an~~
10 ~~additional tax rate imposed under IC 6-3.6-6~~ to fund a public
11 transportation project under IC 8-25. However, a county fiscal body
12 shall adopt an ordinance under this subsection if required by
13 IC 8-25-6-10 to impose an additional tax rate on the county taxpayers
14 (as defined in IC 8-24-1-10) who reside in a township in which the
15 voters approve a public transportation project in a local public question
16 held under IC 8-25-6. An ordinance adopted under this subsection must
17 specify an additional tax rate to be imposed in the county (or township
18 in the case of an additional rate required by IC 8-25-6-10) of at least
19 one-tenth percent (0.1%), but not more than twenty-five hundredths
20 percent (0.25%). If an ordinance is adopted under this subsection, the
21 amount of the certified distribution attributable to the additional tax
22 rate imposed under this subsection must be:

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

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

32 SECTION 1~~06~~[37]. IC 6-3.6-8-3, AS ADDED BY
33 P.L.243-2015, SECTION 10, IS AMENDED TO READ AS
34 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 3. (a) For purposes of
35 this article, an individual shall be treated as a resident of the county in
36 which the individual:

- 37 (1) maintains a home, if the individual maintains only one (1)
- 38 home in Indiana;
- 39 (2) if subdivision (1) does not apply, is registered to vote;
- 40 (3) if subdivision (1) or (2) does not apply, registers the
- 41 individual's personal automobile; or

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

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

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

(1) changes the location of the individual's residence to a county in which the individual begins employment or business at a qualified economic development tax project (as defined in IC 36-7-27-9); or

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

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

SECTION 1 ~~67~~ [38]. IC 6-3.6-8-3, AS AMENDED BY P.L.68-2025, SECTION 151, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2029]: Sec. 3. (a) For purposes of this article, an individual shall be treated as a resident of the county (or the municipality in the case of a local income tax imposed under IC 6-3.6-6-22) in which the individual:

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

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

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

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

(b) The residence of an individual is to be determined on January 1 of the calendar year in which the individual's taxable year commences. If an individual changes the location of the individual's residence to another county (or municipality in the case of a local

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income tax imposed under IC 6-3.6-6-22) in Indiana during a calendar year, the individual's liability for tax is not affected.

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

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

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

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

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

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

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

SECTION 1 ~~08~~ [39]. 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

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(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>~~[140]. 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 ~~<110>~~[141]. IC 6-3.6-9-5, AS AMENDED BY
P.L.68-2025, SECTION 158, IS AMENDED TO READ AS
FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 5. (a) Before October
1 of each calendar year, the budget agency shall certify to the
department of local government finance and the county auditor of each
adopting county the amount determined under sections 4 and 4.1 of this
chapter. The amount certified is the county's certified distribution for
the immediately succeeding calendar year. The amount certified shall
be adjusted, as necessary, under sections 6 and 7 of this chapter.
Subject to subsection (b), not later than thirty (30) days after receiving
the amount of the certified distribution, the department of local
government finance shall determine for each taxing unit and notify the
county auditor of the certified amount that will be distributed to the
taxing unit under this chapter during the ensuing calendar year. Not
later than thirty (30) days after receiving the department's estimate, the
county auditor shall notify each taxing unit of the certified amounts for
the taxing unit.

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

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- 1 (1) For Lake County, an amount equal to twenty-five percent
- 2 (25%).
- 3 (2) For Crown Point, an amount equal to ten percent (10%).
- 4 (3) For Dyer, an amount equal to fifteen percent (15%).
- 5 (4) For Gary, an amount equal to seven and five-tenths percent
- 6 (7.5%).
- 7 (5) For Hammond, an amount equal to fifteen percent (15%).
- 8 (6) For Highland, an amount equal to twelve percent (12%).
- 9 (7) For Hobart, an amount equal to eighteen percent (18%).
- 10 (8) For Lake Station, an amount equal to twenty percent (20%).
- 11 (9) For Lowell, an amount equal to fifteen percent (15%).
- 12 (10) For Merrillville, an amount equal to twenty-two percent
- 13 (22%).
- 14 (11) For Munster, an amount equal to thirty-four percent (34%).
- 15 (12) For New Chicago, an amount equal to one percent (1%).
- 16 (13) For Schererville, an amount equal to ten percent (10%).
- 17 (14) For Schneider, an amount equal to twenty percent (20%).
- 18 (15) For Whiting, an amount equal to twenty-five percent (25%).
- 19 (16) For Winfield, an amount equal to fifteen percent (15%).

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

23 **(c) This subsection applies to a distribution under**
 24 **IC 6-3.6-6-4.3 of tax revenue raised from a local income tax rate**
 25 **for fire protection and emergency medical services. Before the**
 26 **department of local government finance may certify a distribution,**
 27 **each provider of fire protection and emergency medical services**
 28 **located within a county shall certify to the department of local**
 29 **government finance the boundaries of the service area within the**
 30 **county served by the provider. If a provider does not certify the**
 31 **provider's service area to the department of local government**
 32 **finance, the department of local government finance shall use the**
 33 **most recent certified net assessed valuation submitted by the**
 34 **county auditor pursuant to IC 6-1.1-17-1 for the taxing unit served**
 35 **by the provider to determine the service boundaries for the**
 36 **provider. For purposes of this subsection, the service boundaries**
 37 **of a provider may not include any area served under a mutual aid**
 38 **agreement.**

39 SECTION 1 ~~41~~ [42]. IC 6-3.6-9-10, AS AMENDED BY
 40 P.L.68-2025, SECTION 164, IS AMENDED TO READ AS
 41 FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 10. The budget agency

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shall also certify information concerning the part of the certified distribution that is attributable to each of the following:

(1) The tax rate imposed under IC 6-3.6-5 (before its expiration). This subdivision expires July 1, ~~2028~~, **2029**.

(2) The tax rate imposed under IC 6-3.6-6, separately stating:
 (A) the part of the distribution attributable to a tax rate imposed under IC 6-3.6-6-2.5 (before its repeal);
 (B) the part of the distribution attributable to a tax rate imposed under IC 6-3.6-6-2.6 (before its repeal);
 (C) the part of the distribution attributable to a tax rate imposed under IC 6-3.6-6-2.7 (before its repeal);
 (D) the part of the distribution attributable to a tax rate imposed under IC 6-3.6-6-2.8 (before its repeal); and
 (E) the part of the distribution attributable to a tax rate imposed under IC 6-3.6-6-2.9 (before its repeal).

(3) Each tax rate imposed under IC 6-3.6-7.

(4) In the case of Marion County, the local income taxes paid by local taxpayers described in IC 6-3.6-2-13(3).

The amount certified shall be adjusted to reflect any adjustment in the certified distribution under this chapter.

SECTION 1~~<12>~~^[43]. IC 6-3.6-9-12, AS AMENDED BY P.L.68-2025, SECTION 166, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 12. One-twelfth (1/12) of each adopting county's certified distribution for a calendar year shall be distributed:

(1) before January 1, ~~2028~~, **2029**, from its trust account established under this chapter; and

(2) after December 31, ~~2027~~, **2028**, from the state and local income tax holding account established under this chapter;

to the appropriate county treasurer on the first regular business day of each month of that calendar year.

SECTION 1~~<13>~~^[44]. IC 6-3.6-9-13, AS AMENDED BY P.L.68-2025, SECTION 167, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 13. (a) All distributions from a trust account established under this chapter shall be made by warrants issued by the state comptroller to the treasurer of state ordering the appropriate payments.

(b) This section expires December 31, ~~2027~~, **2028**.

SECTION ~~<14>~~^[145]. IC 6-3.6-9-17.5, AS ADDED BY P.L.68-2025, SECTION 171, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 17.5. After December 31, ~~2027~~, **2028**, the county's certified distribution amount for ~~2028~~

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2029 shall be maintained in the accounting for the county under section 21 of this chapter and transferred as set forth in section 21 of this chapter.

SECTION 1~~45~~[46]. IC 6-3.6-9-21, AS ADDED BY P.L.68-2025, SECTION 173, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 21. (a) The budget agency shall maintain an accounting for each county imposing a tax based on annual returns filed by or for county taxpayers. Beginning after December 31,~~2027~~, 2028, any undistributed amounts so accounted shall be held for purposes of the state and local income tax holding account.

(b) After December 1 but before December 31 of each year, the budget agency shall present to the budget committee a report of the following:

(1) An estimate of the monthly certified distribution amounts for the immediately succeeding calendar year.

(2) A description of the method used to determine the monthly estimates under subdivision (1).

(c) Beginning in ~~2028~~, 2029, and in each calendar year thereafter, the budget agency shall each month transfer to the state and local income tax holding account the amount determined for the month under subsection (b)(1) for distribution under this chapter.

(d) In the case of a county that imposes a tax rate under IC 6-3.6-6-2 or a municipality that imposes a tax rate under IC 6-3.6-6-22 beginning after December 31, ~~2027~~, 2028, the budget agency shall withhold, from each of the first three (3) annual certified distributions resulting from the tax rate, an amount equal to five percent (5%) of the county's or municipality's, as applicable, annual certified distribution resulting from the tax rate. The amounts withheld under this subsection shall be credited to the respective county's or municipality's trust account.

SECTION 1~~46~~[47]. IC 6-3.6-10-9, AS ADDED BY P.L.68-2025, SECTION 178, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE MAY 10, 2025 (RETROACTIVE)]: Sec. 9. (a) Notwithstanding any other law, for bonds, leases, or any other obligations incurred after May 9, 2025, a county, city, town, and any other taxing unit may not pledge for payment from tax revenue received under this article an amount that exceeds an amount equal to twenty-five percent (25%) of the taxing unit's certified distribution under this article.

(b) This section expires July 1, ~~2027~~, 2028.

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1 SECTION 1~~47~~[48]. IC 6-3.6-11-3, AS AMENDED BY
 2 P.L.68-2025, SECTION 180, IS AMENDED TO READ AS
 3 FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 3. (a) This section
 4 applies to Lake County's categorizations, allocations, and distributions
 5 under IC 6-3.6-5 (before its expiration).

6 (b) The rate under the former tax in Lake County that was used for
 7 any of the following shall be categorized under IC 6-3.6-5 (before its
 8 expiration), and the Lake County council may adopt an ordinance
 9 providing that the revenue from the tax rate under this section may be
 10 used for any of the following:

11 (1) To reduce all property tax levies imposed by the county by
 12 the granting of property tax replacement credits against those
 13 property tax levies.

14 (2) To provide local property tax replacement credits in Lake
 15 County in the following manner:

16 (A) The tax revenue under this section that is collected from
 17 taxpayers within a particular municipality in Lake County
 18 (as determined by the department of state revenue based on
 19 the department's best estimate) shall be used only to provide
 20 a local property tax credit against property taxes imposed by
 21 that municipality.

22 (B) The tax revenue under this section that is collected from
 23 taxpayers within the unincorporated area of Lake County
 24 (as determined by the department of state revenue) shall be
 25 used only to provide a local property tax credit against
 26 property taxes imposed by the county. The local property
 27 tax credit for the unincorporated area of Lake County shall
 28 be available only to those taxpayers within the
 29 unincorporated area of the county.

30 (3) To provide property tax credits in the following manner:

31 (A) Sixty percent (60%) of the tax revenue shall be used as
 32 provided in subdivision (2).

33 (B) Forty percent (40%) of the tax revenue shall be used to
 34 provide property tax replacement credits against property
 35 tax levies of the county and each township and municipality
 36 in the county. The percentage of the tax revenue distributed
 37 under this item that shall be used as credits against the
 38 county's levies or against a particular township's or
 39 municipality's levies is equal to the percentage determined
 40 by dividing the population of the county, township, or
 41 municipality by the sum of the total population of the

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1 county, each township in the county, and each municipality
2 in the county.

3 The Lake County council shall determine whether the credits under
4 subdivision (1), (2), or (3) shall be provided to homesteads, to all
5 qualified residential property, or to all taxpayers. The department of
6 local government finance, with the assistance of the budget agency,
7 shall certify to the county auditor and the fiscal body of the county and
8 each township and municipality in the county the amount of property
9 tax credits under this section. The tax revenue under this section that
10 is used to provide credits under this section shall be treated for all
11 purposes as property tax levies but shall not be considered for purposes
12 of computing the maximum permissible property tax levy under
13 IC 6-1.1-18.5-3 or the credit under IC 6-1.1-20.6.

14 (c) Any ordinance adopted under subsection (b) expires December
15 31, ~~2027~~ **2028**.

16 (d) This section expires July 1, ~~2028~~ **2031**.

17 SECTION 1~~<48>~~^[49]. IC 6-6-5-5, AS AMENDED BY
18 P.L.230-2025, SECTION 87, IS AMENDED TO READ AS
19 FOLLOWS [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]:
20 Sec. 5. A person that owns a vehicle and that is entitled to a property
21 tax deduction under IC 6-1.1-12-13 (**before its expiration**),
22 IC 6-1.1-12-14, or IC 6-1.1-12-16 (~~before its expiration~~) is entitled to
23 a credit against the vehicle excise tax as follows: Any remaining
24 deduction from assessed valuation to which the person is entitled,
25 applicable to property taxes payable in the year in which the excise tax
26 imposed by this chapter is due, after allowance of the deduction on real
27 estate and personal property owned by the person, shall reduce the
28 vehicle excise tax in the amount of two dollars (\$2) on each one
29 hundred dollars (\$100) of taxable value or major portion thereof. The
30 county auditor shall, upon request, furnish a certified statement to the
31 person verifying the credit allowable under this section, and the
32 statement shall be presented to and retained by the bureau to support
33 the credit.

34 SECTION 1~~<49>~~^[50]. IC 6-6-5-5.2, AS AMENDED BY
35 P.L.230-2025, SECTION 88, IS AMENDED TO READ AS
36 FOLLOWS [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]:
37 Sec. 5.2. (a) This section applies to a registration year beginning after
38 December 31, 2013.

39 (b) Subject to subsection (d), an individual may claim a credit
40 against the tax imposed by this chapter upon a vehicle owned by the
41 individual if the individual is eligible for the credit under any of the
42 following:

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- 1 (1) The individual meets all the following requirements:
 - 2 (A) The individual served in the military or naval forces of
 - 3 the United States during any of its wars.
 - 4 (B) The individual received an honorable discharge.
 - 5 (C) The individual has a disability with a service connected
 - 6 disability of ten percent (10%) or more.
 - 7 (D) The individual's disability is evidenced by:
 - 8 (i) a pension certificate, an award of compensation, or
 - 9 a disability compensation check issued by the United
 - 10 States Department of Veterans Affairs; or
 - 11 (ii) a certificate of eligibility issued to the individual by
 - 12 the Indiana department of veterans' affairs after the
 - 13 Indiana department of veterans' affairs has determined
 - 14 that the individual's disability qualifies the individual
 - 15 to receive a credit under this section.
 - 16 (E) The individual does not own property to which a
 - 17 property tax deduction may be applied under IC 6-1.1-12-13
 - 18 **(before its expiration).**
- 19 (2) The individual meets all the following requirements:
 - 20 (A) The individual served in the military or naval forces of
 - 21 the United States for at least ninety (90) days.
 - 22 (B) The individual received an honorable discharge.
 - 23 (C) The individual either:
 - 24 (i) has a total disability; or
 - 25 (ii) is at least sixty-two (62) years of age and has a
 - 26 disability of at least ten percent (10%).
 - 27 (D) The individual's disability is evidenced by:
 - 28 (i) a pension certificate or an award of compensation
 - 29 issued by the United States Department of Veterans
 - 30 Affairs; or
 - 31 (ii) a certificate of eligibility issued to the individual by
 - 32 the Indiana department of veterans' affairs after the
 - 33 Indiana department of veterans' affairs has determined
 - 34 that the individual's disability qualifies the individual
 - 35 to receive a credit under this section.
 - 36 (E) The individual does not own property to which a
 - 37 property tax deduction may be applied under
 - 38 IC 6-1.1-12-14.
- 39 (3) The individual meets both of the following requirements:
 - 40 (A) The individual is the surviving spouse of any of the
 - 41 following:

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- 1 (i) An individual who would have been eligible for a
 2 credit under this section if the individual had been
 3 alive in 2013 and this section had been in effect in
 4 2013.
 5 (ii) An individual who received a credit under this
 6 section in the previous calendar year.
 7 (iii) A World War I veteran.
 8 (B) The individual does not own property to which a
 9 property tax deduction may be applied under IC 6-1.1-12-13
 10 **(before its expiration)**, IC 6-1.1-12-14, or IC 6-1.1-12-16.
 11 ~~(before its expiration):~~
 12 (c) The amount of the credit that may be claimed under this
 13 section is equal to the lesser of the following:
 14 (1) The amount of the excise tax liability for the individual's
 15 vehicle as determined under section 3 or 3.5 of this chapter, as
 16 applicable.
 17 (2) Seventy dollars (\$70).
 18 (d) The maximum number of motor vehicles for which an
 19 individual may claim a credit under this section is two (2).
 20 (e) An individual may not claim a credit under both:
 21 (1) this section; and
 22 (2) section 5 of this chapter.
 23 (f) The credit allowed by this section must be claimed on a form
 24 prescribed by the bureau. An individual claiming the credit must attach
 25 to the form an affidavit from the county auditor stating that the
 26 claimant does not own property to which a property tax deduction may
 27 be applied under IC 6-1.1-12-13 **(before its expiration)**,
 28 IC 6-1.1-12-14, or IC 6-1.1-12-16. ~~(before its expiration):~~
 29 SECTION ~~<120>~~ [151. IC 6-6-5-10, AS AMENDED BY
 30 P.L.137-2024, SECTION 15, IS AMENDED TO READ AS
 31 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 10. (a) The bureau shall
 32 establish procedures necessary for the collection of the tax imposed by
 33 this chapter and for the proper accounting for the same. The necessary
 34 forms and records shall be subject to approval by the state board of
 35 accounts.
 36 (b) The county treasurer, upon receiving the excise tax collections,
 37 shall receipt such collections into a separate account for settlement
 38 thereof at the same time as property taxes are accounted for and settled
 39 in June and December of each year, with the right and duty of the
 40 treasurer and auditor to make advances prior to the time of final
 41 settlement of such property taxes in the same manner as provided in
 42 IC 5-13-6-3.

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(c) As used in this subsection, "taxing district" has the meaning set forth in IC 6-1.1-1-20, "taxing unit" has the meaning set forth in IC 6-1.1-1-21, and "tuition support levy" refers to a school corporation's tuition support property tax levy under IC 20-45-3-11 (repealed) for the school corporation's general fund. The county auditor shall determine the total amount of excise taxes collected for each taxing district in the county and the amount so collected (and the distributions received under section 9.5 of this chapter) shall be apportioned and distributed among the respective funds of the taxing units in the same manner and at the same time as property taxes are apportioned and distributed (subject to adjustment as provided in IC 36-8-19-7.5). In the event a taxing unit merges or consolidates with one (1) or more taxing units in the county, the county auditor shall include adjustments to the current taxing unit's apportionment and distributions, if necessary, so that the apportionment and distributions accurately reflect the merger or consolidation of the taxing units. However, for purposes of determining distributions under this section for 2009 and each year thereafter, a state welfare and tuition support allocation shall be deducted from the total amount available for apportionment and distribution to taxing units under this section before any apportionment and distribution is made. The county auditor shall remit the state welfare and tuition support allocation to the treasurer of state for deposit, as directed by the budget agency. The amount of the state welfare and tuition support allocation for a county for a particular year is equal to the result determined under STEP FOUR of the following formula:

STEP ONE: Determine the result of the following:

(A) Separately for 1997, 1998, and 1999 for each taxing district in the county, determine the result of:

(i) the amount appropriated in the year by the county from the county's county welfare fund and county welfare administration fund; divided by

(ii) the total amounts appropriated by all taxing units in the county for the same year.

(B) Determine the sum of the clause (A) amounts.

(C) Divide the clause (B) amount by three (3).

(D) Determine the result of:

(i) the amount of excise taxes allocated to the taxing district that would otherwise be available for distribution to taxing units in the taxing district; multiplied by

(ii) the clause (C) amount.

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1 STEP TWO: Determine the result of the following:

2 (A) Separately for 2006, 2007, and 2008 for each taxing
 3 district in the county, determine the result of:

4 (i) the tax rate imposed in the taxing district for the
 5 county's county medical assistance to wards fund,
 6 family and children's fund, children's psychiatric
 7 residential treatment services fund, county hospital
 8 care for the indigent fund, children with special health
 9 care needs county fund, plus, in the case of Marion
 10 County, the tax rate imposed by the health and hospital
 11 corporation that was necessary to raise thirty-five
 12 million dollars (\$35,000,000) from all taxing districts
 13 in the county; divided by

14 (ii) the aggregate tax rate imposed in the taxing district
 15 for the same year.

16 (B) Determine the sum of the clause (A) amounts.

17 (C) Divide the clause (B) amount by three (3).

18 (D) Determine the result of:

19 (i) the amount of excise taxes allocated to the taxing
 20 district that would otherwise be available for
 21 distribution to taxing units in the taxing district after
 22 subtracting the STEP ONE (D) amount for the same
 23 taxing district; multiplied by

24 (ii) the clause (C) amount.

25 (E) Determine the sum of the clause (D) amounts for all
 26 taxing districts in the county.

27 STEP THREE: Determine the result of the following:

28 (A) Separately for 2006, 2007, and 2008 for each taxing
 29 district in the county, determine the result of:

30 (i) the tuition support levy tax rate imposed in the
 31 taxing district plus the tax rate imposed by the school
 32 corporation for the school corporation's special
 33 education preschool fund in the district; divided by

34 (ii) the aggregate tax rate imposed in the taxing district
 35 for the same year.

36 (B) Determine the sum of the clause (A) amounts.

37 (C) Divide the clause (B) amount by three (3).

38 (D) Determine the result of:

39 (i) the amount of excise taxes allocated to the taxing
 40 district that would otherwise be available for
 41 distribution to taxing units in the taxing district after



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- 1 subtracting the STEP ONE (D) amount for the same
 2 taxing district; multiplied by
 3 (ii) the clause (C) amount.
 4 (E) Determine the sum of the clause (D) amounts for all
 5 taxing districts in the county.
 6 STEP FOUR: Determine the sum of the STEP ONE, STEP
 7 TWO, and STEP THREE amounts for the county.
 8 If the boundaries of a taxing district change after the years for which a
 9 ratio is calculated under STEP ONE, STEP TWO, or STEP THREE,
 10 the state comptroller shall establish a ratio for the new taxing district
 11 that reflects the tax rates imposed in the predecessor taxing districts. If
 12 a new taxing district is established after the years for which a ratio is
 13 calculated under STEP ONE, STEP TWO, or STEP THREE, the state
 14 comptroller shall establish a ratio for the new taxing district and adjust
 15 the ratio for other taxing districts in the county.
 16 (d) Such determination shall be made from copies of vehicle
 17 registration forms furnished by the bureau of motor vehicles. Prior to
 18 such determination, the county assessor of each county shall, from
 19 copies of registration forms, cause information pertaining to legal
 20 residence of persons owning taxable vehicles to be verified from the
 21 assessor's records, to the extent such verification can be so made. The
 22 assessor shall further identify and verify from the assessor's records the
 23 several taxing units within which such persons reside.
 24 (e) Such verifications shall be done by not later than thirty (30)
 25 days after receipt of vehicle registration forms by the county assessor,
 26 and the assessor shall certify such information to the county auditor for
 27 the auditor's use as soon as it is checked and completed.
 28 **(f) The taxing unit may deposit distributions received under**
 29 **this chapter in any fund maintained by the taxing unit, and the**
 30 **distributions may be used for any purpose allowed by law.**
 31 SECTION 152]. IC 6-6-5.1-2, AS AMENDED BY P.L.256-2017,
 32 SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 33 UPON PASSAGE]: Sec. 2. The following definitions apply throughout
 34 this chapter:
 35 (1) "Bureau" refers to the bureau of motor vehicles.
 36 (2) "Mobile home" has the meaning set forth in ~~IC 6-1.1-7-1.~~ **[**
 37 **IC 9-13-2-103.2. The term includes a manufactured home**
 38 **(as defined in IC 9-13-2-96(a)).**
 39 (3) "Owner" means:
 40 (A) in the case of a recreational vehicle, the person in
 41 whose name the recreational vehicle is registered under
 42 IC 9-18 (before its expiration) or IC 9-18.1; or

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(B) in the case of a truck camper, the person holding title to the truck camper.

(4) "Recreational vehicle" has the meaning set forth in IC 9-13-2-150.

(5) "Truck camper" has the meaning set forth in IC 9-13-2-188.3.

SECTION ~~121~~ 153. IC 6-6-5.1-22, AS ADDED BY P.L.131-2008, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 22. (a) The bureau shall establish procedures necessary for the collection and proper accounting of the tax imposed by this chapter. The necessary forms and records are subject to approval by the state board of accounts.

(b) The county treasurer, upon receiving the excise tax collections, shall place the collections into a separate account for settlement at the same time as property taxes are accounted for and settled in June and December of each year, with the right and duty of the county treasurer and county auditor to make advances before the time of final settlement of property taxes in the same manner as provided in IC 5-13-6-3.

(c) The county auditor shall determine the total amount of excise taxes collected under this chapter for each taxing unit in the county. The amount collected shall be apportioned and distributed among the respective funds of each taxing unit in the same manner and at the same time as property taxes are apportioned and distributed.

(d) The determination under subsection (c) shall be made from copies of vehicle registration forms and receipts for excise taxes paid on truck campers furnished by the bureau. Before the determination, the county assessor shall, from copies of registration forms and receipts, verify information pertaining to legal residence of persons owning taxable recreational vehicles and truck campers from the county assessor's records, to the extent the verification can be made. The county assessor shall further identify and verify from the assessor's records the taxing units within which the persons reside.

(e) Verifications under subsection (d) shall be completed not later than thirty (30) days after receipt of vehicle registration forms and receipts by the county assessor. The county assessor shall certify the information to the county auditor for the county auditor's use when the information is checked and completed.

(f) The taxing unit may deposit distributions received under this chapter in any fund maintained by the taxing unit, and the distributions may be used for any purpose allowed by law.

SECTION 154]. IC 6-6-6.5-13, AS AMENDED BY P.L.230-2025, SECTION 89, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 13. (a) As the basis for

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measuring the tax imposed by this chapter, the department shall classify every taxable aircraft in its proper class according to the following classification plan:

CLASS	DESCRIPTION
A	Piston-driven
B	Piston-driven, and Pressurized
C	Turbine driven or other Powered
D	Homebuilt, Gliders, or Hot Air Balloons

(b) The tax imposed under this chapter is based on the age, class, and maximum landing weight of the taxable aircraft. The amount of tax imposed on the taxable aircraft is based on the following table:

Age	Class A	Class B	Class C	Class D
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

(c) An aircraft owner, who sells an aircraft on which the owner has paid the tax imposed under this chapter, is entitled to a credit for the tax paid. The credit equals excise tax paid on the aircraft that was sold, times the lesser of:

- (1) ninety percent (90%); or
- (2) ten percent (10%) times the number of months remaining in the registration year after the sale of the aircraft.

The credit may only be used to reduce the tax imposed under this chapter on another aircraft purchased by that owner during the registration year in which the credit accrues. A person may not receive a refund for a credit under this subsection.

(d) A person who is entitled to a property tax deduction under IC 6-1.1-12-13 (**before its expiration**) or IC 6-1.1-12-14 is entitled to a credit against the tax imposed on the person's aircraft under this chapter. The credit equals the amount of the property tax deduction to which the person is entitled under IC 6-1.1-12-13 (**before its expiration**) and IC 6-1.1-12-14 minus the amount of that deduction used to offset the person's property taxes or vehicle excise taxes, times seven hundredths (.07). The credit may not exceed the amount of the tax due under this chapter. The county auditor shall, upon the person's request, furnish a certified statement showing the credit allowable

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under this subsection. The department may not allow a credit under this subsection until the auditor's statement has been filed in the department's office.

SECTION ~~<122>~~ [155. IC 6-6-6.5-21, AS AMENDED BY P.L.9-2024, SECTION 208, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 21. (a) The department shall allocate each aircraft excise tax payment collected by it to the county in which the aircraft is usually located when not in operation or to the aircraft owner's county of residence if based out of state. The department shall distribute to each county treasurer on a quarterly basis the aircraft excise taxes which were collected by the department during the preceding three (3) months and which the department has allocated to that county. The distribution shall be made on or before the fifteenth of the month following each quarter and the first distribution each year shall be made in April.

(b) Concurrently with making a distribution of aircraft excise taxes, the department shall send an aircraft excise tax report to the county treasurer and the county auditor. The department shall prepare the report on the form prescribed by the state board of accounts. The aircraft excise tax report must include aircraft identification, owner information, and excise tax payment, and must indicate the county where the aircraft is normally kept when not in operation. The department shall, in the manner prescribed by the state board of accounts, maintain records concerning the aircraft excise taxes received and distributed by it.

(c) Except as provided in section 21.5 of this chapter, each county treasurer shall deposit money received by the treasurer under this chapter in a separate fund to be known as the "aircraft excise tax fund". The money in the aircraft excise tax fund shall be distributed to the taxing units of the county in the manner prescribed in subsection (d).

(d) As used in this subsection, "taxing district" has the meaning set forth in IC 6-1.1-1-20, "taxing unit" has the meaning set forth in IC 6-1.1-1-21, and "tuition support levy" refers to a school corporation's tuition support property tax levy under IC 20-45-3-11 (repealed) for the school corporation's general fund. In order to distribute the money in the county aircraft excise tax fund to the taxing units of the county, the county auditor shall first allocate the money in the fund among the taxing districts of the county. In making these allocations, the county auditor shall allocate to a taxing district the excise taxes collected with respect to aircraft usually located in the taxing district when not in operation. Subject to this subsection, the money allocated to a taxing district shall be apportioned and distributed

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among the taxing units of that taxing district in the same manner and at the same time that the property taxes are apportioned and distributed (subject to adjustment as provided in IC 36-8-19-7.5). For purposes of determining the distribution for a year under this section for a taxing unit, a state welfare and tuition support allocation shall be deducted from the total amount available for apportionment and distribution to taxing units under this section before any apportionment and distribution is made. The county auditor shall remit the state welfare and tuition support allocation to the treasurer of state for deposit as directed by the budget agency. The amount of the state welfare and tuition support allocation for a county for a particular year is equal to the result determined under STEP THREE of the following formula:

STEP ONE: Determine the result of the following:

(A) Separately for 2006, 2007, and 2008 for each taxing district in the county, determine the result of:

(i) the tax rate imposed in the taxing district for the county's county medical assistance to wards fund, family and children's fund, children's psychiatric residential treatment services fund, county hospital care for the indigent fund, children with special health care needs county fund, plus, in the case of Marion County, the tax rate imposed by the health and hospital corporation that was necessary to raise thirty-five million dollars (\$35,000,000) from all taxing districts in the county; divided by

(ii) the aggregate tax rate imposed in the taxing district for the same year.

(B) Determine the sum of the clause (A) amounts.

(C) Divide the clause (B) amount by three (3).

(D) Determine the result of:

(i) the amount of excise taxes allocated to the taxing district that would otherwise be available for distribution to taxing units in the taxing district; multiplied by

(ii) the clause (C) amount.

(E) Determine the sum of the clause (D) amounts for all taxing districts in the county.

STEP TWO: Determine the result of the following:

(A) Separately for 2006, 2007, and 2008 for each taxing district in the county, determine the result of:

(i) the tuition support levy tax rate imposed in the taxing district plus the tax rate imposed by the school corporation for the school corporation's special education preschool fund in the district; divided by

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(ii) the aggregate tax rate imposed in the taxing district for the same year.

(B) Determine the sum of the clause (A) amounts.

(C) Divide the clause (B) amount by three (3).

(D) Determine the result of:

(i) the amount of excise taxes allocated to the taxing district that would otherwise be available for distribution to taxing units in the taxing district; multiplied by

(ii) the clause (C) amount.

(E) Determine the sum of the clause (D) amounts for all taxing districts in the county.

STEP THREE: Determine the sum of the STEP ONE and STEP TWO amounts for the county.

If the boundaries of a taxing district change after the years for which a ratio is calculated under STEP ONE or STEP TWO, the state comptroller shall establish a ratio for the new taxing district that reflects the tax rates imposed in the predecessor taxing districts. If a new taxing district is established after the years for which a ratio is calculated under STEP ONE, STEP TWO, or STEP THREE, the state comptroller shall establish a ratio for the new taxing district and adjust the ratio for other taxing districts in the county.

(e) Within thirty (30) days following the receipt of excise taxes from the department, the county treasurer shall file a report with the county auditor concerning the aircraft excise taxes collected by the county treasurer. The county treasurer shall file the report on the form prescribed by the state board of accounts. The county treasurer shall, in the manner and at the times prescribed in IC 6-1.1-27, make a settlement with the county auditor for the aircraft excise taxes collected by the county treasurer. The county treasurer shall, in the manner prescribed by the state board of accounts, maintain records concerning the aircraft excise taxes received and distributed by the treasurer.

(f) The taxing unit may deposit distributions received under this chapter in any fund maintained by the taxing unit, and the distributions may be used for any purpose allowed by law.

SECTION 156. IC 6-6-11-31, AS AMENDED BY P.L.9-2024, SECTION 213, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 31. (a) A boat excise tax fund is established in each county. Each county treasurer shall deposit in the fund the taxes received under this chapter.

(b) As used in this subsection, "taxing district" has the meaning set forth in IC 6-1.1-1-20, "taxing unit" has the meaning set forth in IC 6-1.1-1-21, and "tuition support levy" refers to a school

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corporation's tuition support property tax levy under IC 20-45-3-11 (repealed) for the school corporation's general fund. The excise tax money in the county boat excise tax fund shall be distributed to the taxing units of the county. The county auditor shall allocate the money in the fund among the taxing districts of the county based on the tax situs of each boat. Subject to this subsection, the money allocated to the taxing units shall be apportioned and distributed among the funds of the taxing units in the same manner and at the same time that property taxes are apportioned and distributed (subject to adjustment as provided in IC 36-8-19-7.5). For purposes of determining the distribution for a year under this section for a taxing unit, a state welfare and tuition support allocation shall be deducted from the total amount available for apportionment and distribution to taxing units under this section before any apportionment and distribution is made. The county auditor shall remit the state welfare and tuition support allocation to the treasurer of state for deposit as directed by the budget agency. The amount of the state welfare and tuition support allocation for a county for a particular year is equal to the result determined under STEP THREE of the following formula:

STEP ONE: Determine the result of the following:

(A) Separately for 2006, 2007, and 2008 for each taxing district in the county, determine the result of:

(i) the tax rate imposed in the taxing district for the county's county medical assistance to wards fund, family and children's fund, children's psychiatric residential treatment services fund, county hospital care for the indigent fund, children with special health care needs county fund, plus, in the case of Marion County, the tax rate imposed by the health and hospital corporation that was necessary to raise thirty-five million dollars (\$35,000,000) from all taxing districts in the county; divided by

(ii) the aggregate tax rate imposed in the taxing district for the same year.

(B) Determine the sum of the clause (A) amounts.

(C) Divide the clause (B) amount by three (3).

(D) Determine the result of:

(i) the amount of excise taxes allocated to the taxing district that would otherwise be available for distribution to taxing units in the taxing district; multiplied by

(ii) the clause (C) amount.

(E) Determine the sum of the clause (D) amounts for all taxing districts in the county.

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1 STEP TWO: Determine the result of the following:

2 (A) Separately for 2006, 2007, and 2008 for each taxing
 3 district in the county, determine the result of:

4 (i) the tuition support levy tax rate imposed in the taxing
 5 district plus the tax rate imposed by the school corporation
 6 for the school corporation's special education preschool fund
 7 in the district; divided by

8 (ii) the aggregate tax rate imposed in the taxing district for
 9 the same year.

10 (B) Determine the sum of the clause (A) amounts.

11 (C) Divide the clause (B) amount by three (3).

12 (D) Determine the result of:

13 (i) the amount of excise taxes allocated to the taxing district
 14 that would otherwise be available for distribution to taxing
 15 units in the taxing district; multiplied by

16 (ii) the clause (C) amount.

17 (E) Determine the sum of the clause (D) amounts for all taxing
 18 districts in the county.

19 STEP THREE: Determine the sum of the STEP ONE and STEP
 20 TWO amounts for the county.

21 If the boundaries of a taxing district change after the years for which a
 22 ratio is calculated under STEP ONE or STEP TWO, the state
 23 comptroller shall establish a ratio for the new taxing district that
 24 reflects the tax rates imposed in the predecessor taxing districts. If a
 25 new taxing district is established after the years for which a ratio is
 26 calculated under STEP ONE, STEP TWO, or STEP THREE, the state
 27 comptroller shall establish a ratio for the new taxing district and adjust
 28 the ratio for other taxing districts in the county.

29 **(c) The taxing unit may deposit distributions received under this**
 30 **chapter in any fund maintained by the taxing unit, and the**
 31 **distributions may be used for any purpose allowed by law.**

32 SECTION 157. IC 6-9-1-2, AS AMENDED BY P.L.104-2022,
 33 SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 34 JULY 1, 2026]: Sec. 2. (a) In a county having a population of more
 35 than two hundred fifty thousand (250,000) and less than three hundred
 36 thousand (300,000), there is hereby created on and after January 1,
 37 1973, a special funds board of managers.

38 (b) The board of managers shall be composed of eleven (11)
 39 members as follows **plus any additional members appointed under**
 40 **subsection (l):**

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1 (1) Six (6) appointed by the mayor of the city having the largest
 2 population in the county, one (1) of whom shall be from the hotel
 3 motel industry.

4 (2) Three (3) appointed by the mayor of the city having the
 5 second largest population in the county, one (1) of whom may be
 6 from the hotel motel industry.

7 (3) Two (2) appointed by the board of county commissioners of
 8 the county, one (1) of whom shall be from the hotel motel
 9 industry.

10 (c) Except for the members first appointed, each member of the
 11 board of managers shall serve for a term of two (2) years commencing
 12 on the fifteenth day of the January following their appointment and
 13 until their successors are appointed and are qualified.

14 (d) The two (2) members first appointed by the board of
 15 commissioners shall serve from the date of their appointment staggered
 16 terms as follows:

17 (1) One (1) to January 15 of the year following the appointment.

18 (2) One (1) to January 15 of the second year following the
 19 appointment.

20 (e) Three (3) of the members first appointed by the mayor of the city
 21 having the largest population in the county and the three (3) members
 22 first appointed by the mayor of the city having the second largest
 23 population in the county shall serve from the date of their appointment
 24 as follows:

25 (1) One (1) appointed by each mayor to January 15 of the year
 26 following the appointment.

27 (2) Two (2) appointed by each mayor to January 15 of the second
 28 year following their appointment.

29 (f) The three (3) remaining members first appointed by the mayor
 30 of the city having the largest population in the county shall serve to
 31 January 15 of the second year following their appointment.

32 (g) At the end of the term of any member of the board of managers,
 33 the person or body making the original appointment may reappoint
 34 such person whose term has expired or appoint a new member for a full
 35 two (2) year term.

36 (h) If a vacancy occurs in the board of managers during any term, a
 37 successor for the vacancy shall be appointed by the person or body
 38 making the original appointment, and such successor shall serve for the
 39 remainder of the vacated term.

40 (i) Any member of the board of managers may be removed for cause
 41 by the person or body making the original appointment.

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(j) Not more than two (2) members of the board of managers appointed by the mayor of the city with the second largest population in the county shall be of the same political party. No more than three (3) of the board of managers appointed by the mayor of the city having the largest population in the county shall be of the same political party.

(k) Each member of the board of managers, before entering upon the member's duties, shall take and subscribe an oath of office in the usual form, to be endorsed upon the member's certificate of appointment, which shall be promptly filed with the county's circuit court clerk. Each member of the board of managers must be a resident of the county during the member's entire term. Such member shall receive no salary, but shall be entitled to reimbursement for any expenses necessarily incurred in the performance of the member's duties.

(l) The board of managers must also contain a member appointed by the city executive of each city within the county (other than the cities described in subsection (b)(1) and (b)(2)).

SECTION 158. IC 6-9-2.5-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 2. (a) There is created a seven (7) member convention and visitor commission (referred to as the "commission" in this chapter) **plus any additional members appointed under subsection (f)**, whose purpose it is to promote the development and growth of the convention and visitor industry in said county.

(b) The county council, by majority vote, shall appoint two (2) members of the commission, at least one (1) of whom must be engaged in the hotel or motel business in the county. The county commissioners, by majority vote, shall appoint two (2) members of the commission, at least one (1) of whom must be engaged in the hotel or motel business in the county. The mayor of a municipality in the county that has the largest population, as determined in the federal decennial census, shall appoint three (3) members of the commission. At least one (1) of the members appointed by the mayor must be engaged in the hotel or motel business in the county. Beginning with the next appointment available to the mayor after a riverboat (as defined in IC 4-33-2-17) initially begins operation from the county, at least one (1) of the members appointed by the mayor must represent the interests of riverboats in the county.

(c) All terms of office begin on January 1 and end on December 31. Members of the commission appointed by the county council serve two (2) year terms. Members appointed by the county commissioners serve one (1) year terms. Members appointed by the mayor of the largest municipality in the county serve two (2) year terms. A member whose

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term expires may be reappointed to serve another term. If a vacancy occurs, a qualified person shall be appointed by the original appointing authority to serve for the remainder of the term.

(d) A member of the commission may be removed for cause by his appointing authority.

(e) Members of the commission may not receive a salary. However, commission members shall receive reimbursement for necessary expenses, but only when such necessary expenses are incurred in the performance of their respective duties.

(f) The commission must also contain a member appointed by the city executive of each city within the county (other than the cities described in subsection (b)).

SECTION 159. IC 6-9-3-1, AS AMENDED BY P.L.172-2011, SECTION 96, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 1. (a) This chapter applies to the following counties:

(1) Clark County.

(2) Floyd County.

(b) In these counties, there is created a special funds board of managers. As used in this chapter, the term "board of managers" means a special funds board of managers.

(c) Beginning January 15, 2012, the board of managers is composed of thirteen (13) members as follows **plus any additional members appointed under subsection (k):**

(1) Three (3) members appointed by the executive of the city of New Albany, including at least two (2) members who are:

(A) engaged in a convention, visitor, or tourism business; or

(B) involved in or promoting conventions, visitors, or tourism.

(2) Three (3) members appointed by the executive of the city of Jeffersonville, including at least two (2) members who are:

(A) engaged in a convention, visitor, or tourism business; or

(B) involved in or promoting conventions, visitors, or tourism.

(3) Two (2) members appointed by the legislative body of the town of Clarksville, including at least one (1) member who is:

(A) engaged in a convention, visitor, or tourism business; or

(B) involved in or promoting conventions, visitors, or tourism.

(4) Two (2) members appointed by the executive of Floyd County, including at least one (1) member who is:

(A) engaged in a convention, visitor, or tourism business; or

(B) involved in or promoting conventions, visitors, or tourism.

(5) Three (3) members appointed by the executive of Clark County, including at least two (2) members who are:

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- 1 (A) engaged in a convention, visitor, or tourism business; or
 2 (B) involved in or promoting conventions, visitors, or tourism.
 3 (d) The terms of office for the members of the board of managers
 4 are for two (2) years and end as follows:
 5 (1) For each of the following members, the term of office ends on
 6 January 15 of each odd-numbered year:
 7 (A) One (1) member appointed by the executive of Floyd
 8 County.
 9 (B) One (1) member appointed by the executive of Clark
 10 County.
 11 (C) One (1) member appointed by each of the city executives
 12 referred to in this section.
 13 (2) For all other members, the terms of office end on January 15
 14 of each even-numbered year.
 15 The term of the second member appointed under subsection (c)(4) by
 16 the executive of Floyd County begins January 15, 2012.
 17 (e) At the end of the term of a member of the board of managers, the
 18 person or body making the original appointment may reappoint a
 19 person whose term has expired or appoint a new member for a two (2)
 20 year term. If a vacancy occurs in the board of managers during a term,
 21 a successor for the vacancy shall be appointed by the person or body
 22 making the original appointment, and the successor shall serve for the
 23 remainder of the vacated term.
 24 (f) A member of the board of managers may be removed for cause
 25 by the person or body making the original appointment.
 26 (g) The following apply to the board of managers appointed under
 27 this section:
 28 (1) If an entity is authorized to appoint three (3) members, not
 29 more than two (2) of the members appointed by the entity may
 30 belong to the same political party.
 31 (2) If an entity is authorized to appoint two (2) members, the
 32 members appointed by the entity must belong to different political
 33 parties.
 34 (h) Each member of the board of managers, before entering upon the
 35 member's duties, shall take an oath of office in the usual form, to be
 36 endorsed upon the member's certificate of appointment, which shall be
 37 promptly filed with the clerk of the circuit court of the member's county
 38 of residence.
 39 (i) A person may not be appointed as a member who has not been
 40 a resident of one (1) of the two (2) counties for a period of two (2)
 41 years immediately preceding the person's appointment.

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1 (j) A member may receive no salary but is entitled to reimbursement
 2 for any expenses necessarily incurred in the performance of the
 3 member's duties.

4 (k) The board of managers must also contain a member
 5 appointed by the city executive of each city within each county
 6 (other than the cities described in subsection (c)(1) and (c)(2)).

7 SECTION 160. IC 6-9-4-2 IS AMENDED TO READ AS
 8 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 2. (a) There is created
 9 a five (5) member convention and visitor commission (referred to as
 10 the "commission" in this chapter) **plus any additional members**
 11 **appointed under subsection (g)**, whose purpose it is to promote the
 12 development and growth of the convention and visitor industry in the
 13 county.

14 (b) The county council, by majority vote, shall appoint three (3)
 15 members of the commission. Two (2) members must be owners or
 16 general managers of a hotel or motel having at least forty (40) beds that
 17 is located in the county.

18 (c) The county commissioners, by majority vote, shall appoint two
 19 (2) members of the commission. One (1) member must be an owner or
 20 general manager of a hotel or motel having at least forty (40) beds that
 21 is located in the county. One (1) member must be the director or
 22 associate director of the Indiana University Memorial Union.

23 (d) All terms of office begin on January 1 and end on December 31.
 24 Members of the commission appointed by the county council serve two
 25 (2) year terms, and members appointed by the county commissioners
 26 serve one (1) year terms. A member whose term expires may be
 27 reappointed to serve another term. If a vacancy occurs, a person shall
 28 be appointed by the original appointing authority to serve for the
 29 remainder of the term.

30 (e) A member of the commission may be removed for cause by **his**
 31 **the** appointing authority.

32 (f) Members of the commission may not receive a salary. However,
 33 commission members shall receive reimbursement for necessary
 34 expenses, but only when the necessary expenses are incurred in the
 35 performance of their respective duties.

36 (g) **The commission must also contain a member appointed by**
 37 **the city executive of each city within the county.**

38 SECTION 161. IC 6-9-6-2 IS AMENDED TO READ AS
 39 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 2. (a) There is created
 40 a nine (9) member special funds board of managers (referred to as the
 41 "board of managers" in this chapter) **plus any additional members**
 42 **appointed under subsection (g)**, whose purpose is to promote the

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1 development and growth of the convention and visitor industry in the
 2 county.

3 (b) The mayor of the second class city shall appoint three (3)
 4 individuals to serve as members of the board of managers. One (1) of
 5 those appointees shall be a representative of the city's business
 6 community, and no more than two (2) of those appointees may be
 7 members of the same political party. The mayor of the third class city
 8 shall appoint three (3) individuals to serve as members of the board of
 9 managers. One (1) of those appointees shall be a representative of the
 10 city's business community, and no more than two (2) of the appointees
 11 may be members of the same political party. The county commissioners
 12 shall appoint three (3) individuals to serve as members of the board of
 13 managers. No more than two (2) of the appointees may be members of
 14 the same political party. All individuals appointed to the board of
 15 managers must have been residents of the county for at least two (2)
 16 years immediately prior to their appointment.

17 (c) All terms of membership begin on January 15 and continue for
 18 two (2) years until a successor is appointed. A member whose term
 19 expires may be reappointed to serve another term. If a vacancy occurs
 20 in the board of managers, the original appointing officer or authority
 21 shall appoint a replacement to serve the remainder of the two (2) year
 22 term.

23 (d) A member of the board of managers may be removed for cause
 24 by the appointing officer or authority.

25 (e) Each member of the board of managers shall, before beginning
 26 the duties of the office, take an oath of office to be endorsed upon the
 27 member's certificate of appointment, which certificate shall be filed
 28 with the clerk of the circuit court of the county.

29 (f) Members of the board of managers may not receive a salary, but
 30 are entitled to reimbursement for expenses necessarily incurred in the
 31 performance of their duties.

32 **(g) The board of managers must also contain a member**
 33 **appointed by the city executive of each city within the county**
 34 **(other than the cities described in subsection (b)).**

35 SECTION 162. IC 6-9-7-2 IS AMENDED TO READ AS
 36 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 2. (a) There is created
 37 a ten (10) member convention and visitor commission (referred to as
 38 the "commission" in this chapter) **plus any additional members**
 39 **appointed under subsection (f)** whose purpose is to promote the
 40 development and growth of the convention and visitor industry in the
 41 county.

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(b) The county council shall, by majority vote, appoint three (3) members of the commission, at least one (1) of whom must be engaged in the hotel or motel business in the county, at least one (1) of whom must be a representative of the travel or visitor industry in the county, and at least one (1) of whom must be a member of the county council. The county commissioners shall, by majority vote, appoint three (3) members of the commission, at least one (1) of whom must be engaged in the hotel or motel business in the county, at least one (1) of whom must be a county commissioner, and at least one (1) of whom must be a representative of the county's business community which representative may be an executive officer of the chamber of commerce of the county's largest city. The members appointed by the council and the commissioners shall, by a majority vote, appoint one (1) member of the commission from the Purdue conferences department. The executive of the city with the greatest population in the county shall appoint two (2) members of the commission, one (1) who must be a representative of the economic development community and one (1) who must be a representative of the travel or visitor industry in the county. The executive of the city with the second greatest population in the county shall appoint one (1) member of the commission, who must be a representative of the travel or visitor industry.

(c) All terms of office begin on January 1 and end on December 31. Members of the commission appointed by the county council serve two (2) year terms, and members appointed by the county commissioners or by the other members of the commission serve one (1) year terms. A member whose term expires may be reappointed to serve another term. If a vacancy occurs, a qualified person shall be appointed by the original appointing authority to serve for the remainder of the term.

(d) A member of the commission may be removed for cause by his appointing authority.

(e) Members of the commission may not receive a salary. However, commission members shall receive reimbursement for necessary expenses, but only when those necessary expenses are incurred in the performance of their respective duties. In addition, commission members may receive a maximum of thirty-five dollars (\$35) per diem expenses for attendance at the official commission meetings.

(f) The commission must also contain a member appointed by the city executive of each city within the county (other than the cities described in subsection (b)).

SECTION 163. IC 6-9-9-3, AS AMENDED BY P.L.290-2019, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 3. (a) Except as provided in ~~subsection (b)~~;

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1 subsections (b) and (e), the tax imposed by section 2 of this chapter is
 2 imposed at the rate of seven percent (7%) on the gross income derived
 3 from lodging income only.

4 (b) Except as provided in subsection (e), the county fiscal body
 5 may adopt an ordinance to increase the tax rate to eight percent (8%).

6 (c) The capital improvement board of managers shall make grants
 7 to the convention and visitor bureau in the county from the tax
 8 proceeds paid to the capital improvement board of managers under this
 9 chapter. A grant made to the convention and visitor bureau in the
 10 county under this subsection is to be used solely for the development
 11 and promotion of the tourism and convention industry within the
 12 county. The amount of the grants to the convention and visitor bureau
 13 in the county under this subsection must equal or exceed:

14 (1) two-sevenths (2/7) of the tax proceeds paid to the capital
 15 improvement board of managers under this chapter, while an
 16 ordinance described in subsection (b) is not in effect in the
 17 county; or

18 (2) three-eighths (3/8) of the tax proceeds paid to the capital
 19 improvement board of managers under this chapter, while an
 20 ordinance described in subsection (b) is in effect in the county.

21 (d) The capital improvement board of managers may establish
 22 budgetary requirements for the convention and visitors bureau. If the
 23 convention and visitors bureau fails to conform, the board may elect to
 24 suspend funding until the bureau complies. The convention and
 25 visitor bureau in the county must include a member appointed by
 26 the city executive of each city within the county.

27 (e) Beginning after December 31, 2048, and notwithstanding
 28 subsections (a) and (b), a tax rate imposed under this chapter may
 29 not exceed five percent (5%). The portion of the tax rate imposed
 30 under this chapter that exceeds five percent (5%) shall expire
 31 January 1, 2049.

32 SECTION 164. IC 6-9-9-5 IS ADDED TO THE INDIANA CODE
 33 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 34 1, 2026]: Sec. 5. (a) The county treasurer shall transfer the amount
 35 of money received under section 3 of this chapter that is generated
 36 by a rate that exceeds five percent (5%) to the fiscal officer of each
 37 city in the county distributed based on the population as of the
 38 most recent decennial census in the city divided by the total
 39 population for all cities in the county.

40 (b) The fiscal officer of each city under subsection (a) shall
 41 establish a municipal tourism capital fund. The fiscal officer shall
 42 deposit in the fund all money received by the city under this

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1 section. The city fiscal body shall administer the fund. The city may
 2 not establish a tourism board or similar entity for any purposes of
 3 the fund and the city fiscal body shall have sole authority regarding
 4 the use of money in the fund as set forth under subsection (c).

5 (c) Money in the fund may be used only for capital projects for
 6 tourism related purposes as determined by the city fiscal body. The
 7 city fiscal body may issue bonds, enter into leases, or incur other
 8 obligations for the purposes of this subsection.

9 (d) Money transferred to a city under subsection (a) shall not be
 10 used by the city for tourism marketing, tourism promotion, or
 11 tourism planning purposes.

12 SECTION 165. IC 6-9-10-2 IS AMENDED TO READ AS
 13 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 2. (a) There is created
 14 a seven (7) member board of managers (referred to as the "board" in
 15 this chapter) plus any additional members appointed under
 16 subsection (g), whose purpose is to promote the development and
 17 growth of the convention and tourism industry in the county.

18 (b) The board of county commissioners, by majority vote, shall
 19 appoint three (3) members of the board, one (1) of whom must be
 20 engaged in the lodging industry in the county, one (1) of whom must
 21 be a county commissioner in the county, and one (1) of whom must be
 22 a member of a chamber of commerce in the county. The city council of
 23 the county's largest city according to the last preceding United States
 24 decennial census shall, by majority vote, appoint three (3) members of
 25 the board, one (1) of whom must be engaged in the lodging industry in
 26 the county, one (1) of whom must be engaged in the travel industry in
 27 the county, and one (1) of whom must be a member of the chamber of
 28 commerce of the county's largest city. The mayor of the city having the
 29 largest population in the county according to the last preceding United
 30 States decennial census shall appoint one (1) member who must be a
 31 member of the county's business community.

32 (c) All terms of office begin on January 1 and end on December 31.
 33 Members of the board appointed by the county commissioners serve
 34 one (1) year terms, and the other members of the board serve two (2)
 35 year terms. If a vacancy occurs, a qualified person shall be appointed
 36 by the original appointing authority to serve for the remainder of the
 37 term.

38 (d) A board member may be removed for cause by his appointing
 39 authority.

40 (e) Members of the board may not receive a salary. However, board
 41 members shall receive reimbursement for necessary expenses incurred
 42 in the performance of their respective duties.

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(f) Each board member, before entering his duties, shall take an oath of office in the usual form, to be indorsed upon his certificate of appointment, which shall be promptly filed with the clerk of the circuit court of his county of residence.

(g) The board of managers must also contain a member appointed by the city executive of each city within the county (other than the city described in subsection (b)).

SECTION 166. IC 6-9-10.5-9, AS ADDED BY P.L.172-2011, SECTION 105, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 9. (a) If the tax levied under section 6 of this chapter is increased by an ordinance of the county fiscal body, the county executive shall create a commission to promote:

(1) economic development; and

(2) the development and growth of the convention, visitor, and tourism industry;

in the county.

(b) The composition and appointment of the membership of a commission created under subsection (a) must be as follows:

(1) Subject to subdivision (2), the county executive shall determine the number of members of the commission. **However, the commission also consists of any members appointed under subsection (h).**

(2) The commission must be composed of an odd number of members.

(3) A simple majority of the members must be:

(A) engaged in the convention or tourism business;

(B) involved in or promoting conventions, visitors, or tourism;
or

(C) involved in promoting economic development in the county.

(4) At least two (2) members must be engaged in the business of renting or furnishing rooms, lodging, or accommodations (as described in section 6 of this chapter) if at least two (2) such individuals are available and willing to serve on the commission.

(5) Not more than a simple majority of the members may be affiliated with the same political party.

(6) Each member must reside in the county.

(7) The executive of the largest municipality of the county shall appoint a number of members equal to:

(A) the total number of members of the commission;
multiplied by

(B) a fraction:

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(i) the numerator of which is equal to the population of the largest municipality in the county; and

(ii) the denominator of which is equal to the total population of the county;

rounded to the nearest whole number. The county executive shall determine who appoints the members of the commission not appointed by the executive of the largest municipality of the county.

(c) All terms of office of commission members begin on January 1. Initial appointments must be for staggered terms, with subsequent appointments for two (2) year terms. A member whose term expires may be reappointed to serve another term. If a vacancy occurs, the appointing authority shall appoint a qualified person to serve for the remainder of the term. If an initial appointment is not made by February 1 or a vacancy is not filled within thirty (30) days after the vacancy occurs, the commission shall appoint a member by majority vote.

(d) A member of the commission may be removed for cause by the member's appointing authority.

(e) Members of the commission may not receive a salary. However, commission members are entitled to reimbursement for necessary expenses incurred in the performance of their respective duties.

(f) Each commission member, before entering the member's duties, shall take an oath of office in the usual form, to be endorsed upon the member's certificate of appointment and promptly filed with the clerk of the circuit court of the county.

(g) The commission shall meet after January 1 each year for the purpose of organization. The commission shall elect one (1) of its members president, another vice president, another secretary, and another treasurer. The members elected to those offices shall perform the duties pertaining to the offices. The first officers chosen shall serve from the date of their election until their successors are elected and qualified. A majority of the commission constitutes a quorum, and the concurrence of a majority of the commission is necessary to authorize any action.

(h) The commission must also contain a member appointed by the city executive of each city within the county (other than the municipality described in subsection (b)(7)).

SECTION 167. IC 6-9-11-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 2. (a) If a tax is levied under section 6(a) of this chapter, there is created a five (5) member convention and visitor commission (referred to as the "commission" in

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1 this chapter) **plus any additional members appointed under**
 2 **subsection (e),** whose purpose it is to promote the development and
 3 growth of the convention and visitor industry in the county.

4 (b) The county council, by majority vote, shall appoint two (2)
 5 members of the commission, one (1) of whom must be engaged in the
 6 hotel or motel business in the county and one (1) of whom must be
 7 engaged in the profession of education within the county. The two (2)
 8 members appointed by the county council may not be members of the
 9 same political party. The county commissioners, by majority vote, shall
 10 appoint two (2) members of the commission, one (1) of whom must be
 11 engaged in the hotel or motel business within the county and one (1) of
 12 whom must be representative of business, industry or labor within the
 13 county. The two (2) members appointed by the county commissioners
 14 may not be members of the same political party. The mayor of the
 15 largest city in the county, according to the preceding decennial United
 16 States census, shall appoint one (1) member of the commission. The
 17 mayor's appointee must be engaged in the hotel or motel business in the
 18 county.

19 (c) The initial terms of office of the members of the commission
 20 begin on the date a tax is levied under section 6(a) of this chapter. The
 21 initial terms of the members appointed by the county commissioners
 22 end on December 31 of the year in which the tax is levied, and the
 23 initial terms of the members appointed by the county council and by the
 24 mayor of the largest city end on December 31 of the immediately
 25 following year. All terms of office after the initial terms begin on
 26 January 1 and end on December 31. After the initial terms, members of
 27 the commission appointed by the county council and by the mayor of
 28 the largest city serve two (2) year terms, and members appointed by the
 29 county commissioners serve one (1) year terms. A member whose term
 30 expires may be reappointed to serve another term. If a vacancy occurs,
 31 the commission, by majority vote shall, within thirty (30) days, appoint
 32 a qualified person to serve the remainder of the term. If the commission
 33 fails to appoint a person within thirty (30) days of the vacancy, the
 34 original appointing official or body for that vacant position, by majority
 35 vote, shall appoint a qualified person to serve the remainder of the
 36 term.

37 (d) Members of the commission may not receive a salary. However,
 38 commission members shall receive reimbursement for necessary
 39 expenses, but only when the necessary expenses are incurred in the
 40 performance of their respective duties.

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(e) The commission must also contain a member appointed by the city executive of each city within the county (other than the city described in subsection (b)).

SECTION 168. IC 6-9-14-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 2. (a) A county that imposes a tax pursuant to section 6 of this chapter shall create a five (5) member convention and visitors commission (referred to as the "commission" in this chapter) **plus any additional members appointed under subsection (f)**, whose purpose it is to promote the development and growth of conventions and visitation in the county.

(b) If a convention and visitors commission is created for a county, the county council, by majority vote, shall appoint three (3) members of the commission, at least two (2) of whom must be engaged in the hotel or motel business in the county. The county commissioners, by majority vote, shall appoint two (2) members of the commission, at least one (1) of whom must be engaged in the hotel or motel business within the county.

(c) All terms of office begin on January 1 and end on December 31. Members of the commission appointed by the county council serve two (2) year terms, and members appointed by the county commissioners serve one (1) year terms. A member whose term expires may be reappointed to serve another term. If a vacancy occurs, a qualified person shall be appointed by the original appointing authority to serve for the remainder of the term.

(d) A member of the commission may be removed for cause by his appointing authority.

(e) Members of the commission may not receive a salary. However, commission members shall receive reimbursement for necessary expenses, but only when the necessary expenses are incurred in the performance of their respective duties.

(f) The commission must also contain a member appointed by the city executive of each city within the county.

SECTION 169. IC 6-9-15-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 2. (a) There is created a seven (7) member board of managers (referred to as the "board" in this chapter) **plus any additional members appointed under subsection (g)**, whose purpose is to promote the development and growth of the convention activity, tourism and industry in the county.

(b) The board of county commissioners, by majority vote, shall appoint three (3) members of the board, one (1) of whom must be engaged in the lodging industry in the county, one (1) of whom must be a county commissioner in the county, and one (1) of whom must be

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1 a member of a chamber of commerce in the county. The city council of
 2 the county's largest city according to the last preceding United States
 3 decennial census shall, by majority vote, appoint three (3) members of
 4 the board, one (1) of whom must be engaged in the lodging industry in
 5 the county, one (1) of whom must be engaged in the travel industry in
 6 the county, and one (1) of whom must be a member of the common
 7 council of the county's largest city. The mayor of the city having the
 8 largest population in the county according to the last preceding United
 9 States decennial census shall appoint one (1) member who must be a
 10 member of the county's business community.

11 (c) All terms of office begin on January 1 and end on December 31.
 12 Members of the board appointed by the county commissioners serve
 13 one (1) year terms, and the other members of the board serve two (2)
 14 year terms. If a vacancy occurs, a qualified person shall be appointed
 15 by the original appointing authority to serve for the remainder of the
 16 term.

17 (d) A board member may be removed for cause by his appointing
 18 authority.

19 (e) Members of the board may not receive a salary or reimbursement
 20 for necessary expenses incurred in the performance of their respective
 21 duties.

22 (f) Each board member, before entering his duties, shall take an oath
 23 of office in the usual form, to be indorsed upon his certificate of
 24 appointment, which shall be promptly filed with the clerk of the circuit
 25 court of his county of residence.

26 **(g) The board of managers must also contain a member**
 27 **appointed by the city executive of each city within the county**
 28 **(other than the city described in subsection (b)).**

29 SECTION 170. IC 6-9-17-5, AS AMENDED BY P.L.166-2014,
 30 SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 31 JULY 1, 2026]: Sec. 5. (a) When the tax is levied under section 3 of
 32 this chapter, there is created a seven (7) member visitor and convention
 33 commission (referred to as the commission in this chapter), **plus any**
 34 **additional members appointed under subsection (i),** to promote the
 35 development and growth of the convention and visitor industry in the
 36 county.

37 (b) The executive of the city with the largest population in the
 38 county shall appoint five (5) members of the commission as follows:

39 (1) Two (2) members must be engaged in the lodging business in
 40 the county.

41 (2) Two (2) members must be engaged in business in the county.

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(3) One (1) member must be engaged in the tourism and hospitality industry.

(c) The county fiscal body shall appoint two (2) members of the commission. Each member must be engaged in business in the county.

(d) All terms of office of commission members begin on January 1. Members of the commission serve terms of two (2) years. A member whose term expires may be reappointed to serve another term. If an initial appointment is not made by February 1 or a vacancy is not filled within thirty (30) days, the commission shall appoint a member by majority vote to serve for the remainder of the term.

(e) A member of the commission may be removed for cause by his appointing authority.

(f) Members of the commission may not receive a salary. However, commission members are entitled to reimbursement for necessary expenses incurred in the performance of their respective duties.

(g) Each commission member, before taking office, shall take an oath of office in the usual form, to be endorsed upon the member's certificate of appointment and promptly filed with the clerk of the circuit court of the county.

(h) The commission shall meet after January 1 each year for the purpose of organization. It shall elect one (1) of its members president, another vice president, another secretary, and another treasurer. The members elected to those offices shall perform the duties pertaining to the offices. The officers chosen shall serve from the date of their election until their successors are elected and qualified. A majority of the commission constitutes a quorum, and the concurrence of a majority of the commission is necessary to authorize any action.

(i) The commission must also contain a member appointed by the city executive of each city within the county (other than the city described in subsection (b)).

SECTION 171]. IC 6-9-18-3, AS AMENDED BY THE TECHNICAL CORRECTIONS BILL OF THE 2026 GENERAL ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 3. (a) The fiscal body of a county may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any:

- (1) hotel;
- (2) motel;
- (3) boat motel;
- (4) inn;
- (5) college or university memorial union;

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(6) college or university residence hall or dormitory; or
 (7) tourist cabin;
 located in the county.

(b) The tax does not apply to gross income received in a transaction in which:

(1) a student rents lodgings in a college or university residence hall while that student participates in a course of study for which the student receives college credit from a college or university located in the county; or

(2) a person rents a room, lodging, or accommodations for a period of thirty (30) days or more.

(c) The tax may not exceed:

(1) the rate of five percent (5%) in a county other than a county subject to subdivision (2), (3), ~~or~~ (4), **or (5);**

(2) after June 30, 2019, and except as provided in section 6.7 of this chapter, the rate of eight percent (8%) in Howard County; ~~or~~
 (3) after June 30, 2021, the rate of nine percent (9%) in Daviess County;

(4) subject to subsection (g), after June 30, 2026, the rate of eight percent (8%) in DeKalb County; or

(5) subject to subsection (g), after June 30, 2026, the rate of eight percent (8%) in Noble County.

The tax is imposed on the gross retail income derived from lodging income only and is in addition to the state gross retail tax imposed under IC 6-2.5.

(d) The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected under IC 6-2.5.

(e) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration are applicable to the imposition and administration of the tax imposed under this section except to the extent those provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. If the tax is paid to the department of state revenue, the return to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may, by rule, determine.

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(f) If the tax is paid to the department of state revenue, the amounts received from the tax imposed under this section shall be paid monthly by the treasurer of state to the county treasurer upon warrants issued by the state comptroller.

~~SECTION 123~~ [(g) Beginning after December 31, 2048, a tax rate imposed in DeKalb County under subsection (c)(4) and in Noble County under subsection (c)(5) may not exceed five percent (5%). The portion of a tax rate imposed in DeKalb County under subsection (c)(4) or in Noble County under subsection (c)(5) that exceeds five percent (5%) shall expire January 1, 2049.]

SECTION 172. IC 6-9-18-5, AS AMENDED BY P.L.175-2018, SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 5. (a) If a tax is levied under section 3 of this chapter, the county executive shall create a commission to promote the development and growth of the convention, visitor, and tourism industry in the county. If two (2) or more adjoining counties desire to establish a joint commission, the counties shall enter into an agreement under IC 36-1-7.

(b) The county executive shall determine the number of members, which must be an odd number, to be appointed to the commission. However, the commission must also include any additional members appointed under subsection (i). A simple majority of the members must be:

(1) engaged in a convention, visitor, or tourism business; or

(2) involved in or promoting conventions, visitors, or tourism.

A member appointed to the commission under subdivision (1) or (2) need not be a resident of the county if the member is an owner or an executive level employee of a convention, visitor, or tourism business that is located within the county. However, the member must be a resident of Indiana. If available and willing to serve, at least two (2) of the members must be engaged in the business of renting or furnishing rooms, lodging, or accommodations (as described in section 3 of this chapter). Not more than one (1) member may be affiliated with the same business entity. Except as otherwise provided in this subsection, each member must reside in the county. The county executive shall also determine who will make the appointments to the commission, except that the executive of the largest municipality in the county shall appoint a number of the members of the commission, which number shall be in the same ratio to the total size of the commission (rounded off to the nearest whole number) that the population of the largest municipality bears to the total population of the county.

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(c) This subsection applies to a county in which a tax imposed under this chapter becomes effective after December 31, 1989. If a municipality other than the largest municipality in the county collects fifty percent (50%) or more of the tax revenue collected under this chapter during the three (3) month period following imposition of the tax, the executive of the municipality shall appoint the same number of members to the commission that the executive of the largest municipality in the county appoints under subsection (b).

(d) Except as provided in subsection (c), all terms of office of commission members begin on January 1. Initial appointments must be for staggered terms, with subsequent appointments for two (2) year terms. A member whose term expires may be reappointed to serve another term. If a vacancy occurs, the appointing authority shall appoint a qualified person to serve for the remainder of the term. If an initial appointment is not made by February 1 or a vacancy is not filled within thirty (30) days, the commission shall appoint a member by majority vote.

(e) A member of the commission may be removed for cause by the member's appointing authority.

(f) Members of the commission may not receive a salary. However, commission members are entitled to reimbursement for necessary expenses incurred in the performance of their respective duties.

(g) Each commission member, before entering the member's duties, shall take an oath of office in the usual form, to be endorsed upon the member's certificate of appointment and promptly filed with the clerk of the circuit court of the county.

(h) The commission shall meet after January 1 each year for the purpose of organization. It shall elect one (1) of its members president, another vice president, another secretary, and another treasurer. The members elected to those offices shall perform the duties pertaining to the offices. The first officers chosen shall serve from the date of their election until their successors are elected and qualified. A majority of the commission constitutes a quorum, and the concurrence of a majority of the commission is necessary to authorize any action.

(i) The commission must also include a member appointed by the city executive of each city within the county (other than a city described in subsections (b) or (c)). This subsection does not apply to Porter County.

SECTION 173. IC 6-9-19-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 5. (a) If a tax is levied under section 3 of this chapter, the county executive shall create a

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1 commission to promote the development and growth of the convention
 2 and visitor industry in the county.

3 (b) The commission consists of seven (7) members **plus any**
 4 **additional members appointed under subsection (h). Except for the**
 5 **members appointed under subsection (h),** the county executive shall
 6 appoint all members to the commission. Four (4) members must be
 7 actively engaged in the management of a hotel or motel in the county.
 8 The remainder of the commission members must be members, officers,
 9 or directors of a chamber of commerce within the county or of other
 10 Indiana not-for-profit corporations organized to promote and solicit
 11 conventions, trade shows, or visitors in the county.

12 (c) All terms of office of commission members begin on January 1.
 13 Initial appointments must be for staggered terms, with subsequent
 14 appointments for two (2) year terms. A member whose term expires
 15 may be reappointed to serve another term. If a vacancy occurs, the
 16 county executive shall appoint a qualified person, as provided in
 17 subsection (b), to serve for the remainder of the term.

18 (d) A member of the commission may be removed for cause by the
 19 county executive.

20 (e) Members of the commission may not receive a salary. However,
 21 commission members are entitled to reimbursement for necessary
 22 expenses incurred in the performance of their respective duties.

23 (f) Each commission member, before entering his duties, shall take
 24 an oath of office in the usual form, to be endorsed upon his certificate
 25 of appointment and promptly filed with the clerk of the circuit court of
 26 the county.

27 (g) The commission shall meet after January 1 each year for the
 28 purpose of organization. It shall elect one (1) of its members president,
 29 another vice president, another secretary, and another treasurer. The
 30 members elected to those offices shall perform the duties pertaining to
 31 the offices. The first officers chosen shall serve from the date of their
 32 election until their successors are elected and qualified. A majority of
 33 the commission constitutes a quorum, and the concurrence of a
 34 majority of the commission is necessary to authorize any action.

35 **(h) The commission must also include a member appointed by**
 36 **the city executive of each city within the county.**

37 SECTION 174. IC 6-9-29-1.4 IS ADDED TO THE INDIANA
 38 CODE AS A NEW SECTION TO READ AS FOLLOWS
 39 [EFFECTIVE JULY 1, 2026]: **Sec. 1.4. As used in this article, "city"**
 40 **means a first class city, second class city, or third class city as**
 41 **classified under IC 36-4-1-1.**

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SECTION 175. IC 6-9-32-3, AS AMENDED BY P.L.9-2024, SECTION 245, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 3. (a) The fiscal body of a county may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any:

- (1) hotel;
- (2) motel;
- (3) boat motel;
- (4) inn; or
- (5) tourist cabin;

located in the county.

(b) The tax does not apply to gross income received in a transaction in which a person rents a room, lodging, or accommodations for a period of thirty (30) days or more.

(c) Subject to subsection (g), the ~~The~~ tax may not exceed the rate of ~~five percent (5%)~~ **eight percent (8%)** on the gross retail income derived from lodging income only and is in addition to the state gross retail tax imposed under IC 6-2.5.

(d) The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected under IC 6-2.5.

(e) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration are applicable to the imposition and administration of the tax imposed under this section except to the extent those provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. If the tax is paid to the department of state revenue, the return to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may, by rule, determine.

(f) If the tax is paid to the department of state revenue, the amounts received from the tax imposed under this section shall be paid monthly by the treasurer of state to the county treasurer upon warrants issued by the state comptroller.

~~<SECTION 124>~~ [(g) Beginning after December 31, 2048, and notwithstanding subsection (c), a tax rate imposed under this

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chapter may not exceed five percent (5%). The portion of the tax rate imposed under this chapter that exceeds five percent (5%) shall expire January 1, 2049.

SECTION 176. IC 6-9-32-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 5. (a) The county executive shall create a commission to promote the development and growth of the convention, visitor, and tourism industry in the county. If two (2) or more adjoining counties desire to establish a joint commission, the counties shall enter into an agreement under IC 36-1-7.

(b) The county executive shall determine the number of members, which must be an odd number, to be appointed to the commission. However, the commission must also include any additional members appointed under subsection (i). A simple majority of the members must be:

(1) engaged in a convention, visitor, or tourism business; or

(2) involved in or promoting conventions, visitors, or tourism.

If available and willing to serve, at least two (2) of the members must be engaged in the business of renting or furnishing rooms, lodging, or accommodations (as described in section 3 of this chapter). Not more than one (1) member may be affiliated with the same business entity. No more than a simple majority of the members may be affiliated with the same political party. Each member must reside in the county. The county executive shall also determine who will make the appointments to the commission, except that the executive of the largest municipality in the county shall appoint a number of the members of the commission, which number shall be in the same ratio to the total size of the commission (rounded off to the nearest whole number) that the population of the largest municipality bears to the total population of the county.

(c) If a municipality other than the largest municipality in the county collects fifty percent (50%) or more of the tax revenue collected under this chapter during the three (3) month period following imposition of the tax, the executive of the municipality shall appoint the same number of members to the commission that the executive of the largest municipality in the county appoints under subsection (b).

(d) Except as provided in subsection (c), all terms of office of commission members begin on January 1. Initial appointments must be for staggered terms, with subsequent appointments for two (2) year terms. A member whose term expires may be reappointed to serve another term. If a vacancy occurs, the appointing authority shall appoint a qualified person to serve for the remainder of the term. If an

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1 initial appointment is not made by February 1 or a vacancy is not filled
 2 within thirty (30) days, the commission shall appoint a member by
 3 majority vote.

4 (e) A member of the commission may be removed for cause by the
 5 member's appointing authority.

6 (f) Members of the commission may not receive a salary. However,
 7 commission members are entitled to reimbursement for necessary
 8 expenses incurred in the performance of their respective duties.

9 (g) Each commission member, before entering the member's duties,
 10 shall take an oath of office in the usual form, to be endorsed upon the
 11 member's certificate of appointment and promptly filed with the clerk
 12 of the circuit court of the county.

13 (h) The commission shall meet after January 1 each year for the
 14 purpose of organization. It shall elect one (1) of its members president,
 15 another vice president, another secretary, and another treasurer. The
 16 members elected to those offices shall perform the duties pertaining to
 17 the offices. The first officers chosen shall serve from the date of their
 18 election until their successors are elected and qualified. A majority of
 19 the commission constitutes a quorum, and the concurrence of a
 20 majority of the commission is necessary to authorize any action.

21 **(i) The commission must also include a member appointed by**
 22 **the city executive of each city within the county (other than a city**
 23 **described in subsections (b) or (c)).**

24 SECTION 177. IC 6-9-37-5, AS ADDED BY P.L.214-2005,
 25 SECTION 46, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 JULY 1, 2026]: Sec. 5. (a) The county executive shall create a
 27 commission to promote the development and growth of the convention,
 28 visitor, and tourism industry in the county. If two (2) or more adjoining
 29 counties desire to establish a joint commission, the counties shall enter
 30 into an agreement under IC 36-1-7.

31 (b) The county executive shall determine the number of members,
 32 which must be an odd number, to be appointed to the commission.
 33 **However, the commission must also include any additional**
 34 **members appointed under subsection (i).** A simple majority of the
 35 members must be:

36 (1) engaged in a convention, visitor, or tourism business; or
 37 (2) involved in or promoting conventions, visitors, or tourism.
 38 If available and willing to serve, at least two (2) of the members must
 39 be engaged in the business of renting or furnishing rooms, lodging, or
 40 accommodations (as described in section 3 of this chapter). Not more
 41 than one (1) member may be affiliated with the same business entity.
 42 Not more than a simple majority of the members may be affiliated with



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the same political party. Each member must reside in the county. The county executive shall also determine who will make the appointments to the commission, except that the executive of the largest municipality in the county shall appoint a number of the members of the commission, which number shall be in the same ratio to the total size of the commission (rounded off to the nearest whole number) that the population of the largest municipality bears to the total population of the county.

(c) If a municipality other than the largest municipality in the county collects fifty percent (50%) or more of the tax revenue collected under this chapter during the three (3) month period following imposition of the tax, the executive of the municipality shall appoint the same number of members to the commission that the executive of the largest municipality in the county appoints under subsection (b).

(d) Except as provided in subsection (c), all terms of office of commission members begin on January 1. Initial appointments must be for staggered terms, with subsequent appointments for two (2) year terms. A member whose term expires may be reappointed to serve another term. If a vacancy occurs, the appointing authority shall appoint a qualified person to serve for the remainder of the term. If an initial appointment is not made by February 1 or a vacancy is not filled within thirty (30) days, the commission shall appoint a member by majority vote.

(e) A member of the commission may be removed for cause by the member's appointing authority.

(f) Members of the commission may not receive a salary. However, commission members are entitled to reimbursement for necessary expenses incurred in the performance of their respective duties.

(g) Each commission member, before entering the member's duties, shall take an oath of office in the usual form, to be endorsed upon the member's certificate of appointment and promptly filed with the clerk of the circuit court of the county.

(h) The commission shall meet after January 1 each year for the purpose of organization. It shall elect one (1) of its members president, another vice president, another secretary, and another treasurer. The members elected to those offices shall perform the duties pertaining to the offices. The first officers chosen shall serve from the date of their election until their successors are elected and qualified. A majority of the commission constitutes a quorum, and the concurrence of a majority of the commission is necessary to authorize any action.

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(i) The commission must also include a member appointed by the city executive of each city within the county (other than a city described in subsections (b) or (c)).

SECTION 178. IC 6-9-45.5-13 IS REPEALED [EFFECTIVE JULY 1, 2025 (RETROACTIVE)]. Sec. 13: (a) As used in this section, "another food and beverage tax" refers to an excise tax that is imposed under any law other than this chapter and that is levied in all or any part of Orange County on a transaction in which food or beverage is furnished, prepared, or served:

(1) for consumption at a location, or on equipment, provided by a retail merchant;

(2) in the area in which the food and beverage tax is imposed; and

(3) by a retail merchant for consideration.

(b) Notwithstanding any other law, another food and beverage tax does not apply to transactions described in section 9 of this chapter.

SECTION 179. IC 6-9-53-7, AS ADDED BY P.L.290-2019, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 7. (a) The county executive shall create a commission to promote the development and growth of the convention, visitor, and tourism industry in the county. If two (2) or more adjoining counties desire to establish a joint commission, the counties shall enter into an agreement under IC 36-1-7.

(b) The county executive shall determine the number of members, which must be an odd number, to be appointed to the commission. However, the commission must also include any additional members appointed under subsection (i). A simple majority of the members must be:

(1) engaged in a convention, visitor, or tourism business; or

(2) involved in or promoting conventions, visitors, or tourism.

If available and willing to serve, at least two (2) of the members must be engaged in the business of renting or furnishing rooms, lodging, or accommodations (as described in section 3 of this chapter). Not more than one (1) member may be affiliated with the same business entity. Not more than a simple majority of the members may be affiliated with the same political party. Each member must reside in the county. The county executive shall also determine who will make the appointments to the commission, except that the executive of the largest municipality in the county shall appoint a number of the members of the commission, which number shall be in the same ratio to the total size of the commission (rounded off to the nearest whole number) that the population of the largest municipality bears to the total population of the county.

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(c) If a municipality other than the largest municipality in the county collects fifty percent (50%) or more of the tax revenue collected under this chapter during the three (3) month period following imposition of the tax, the executive of the municipality shall appoint the same number of members to the commission that the executive of the largest municipality in the county appoints under subsection (b).

(d) Except as provided in subsection (c), all terms of office of commission members begin on January 1. Initial appointments must be for staggered terms, with subsequent appointments for two (2) year terms. A member whose term expires may be reappointed to serve another term. If a vacancy occurs, the appointing authority shall appoint a qualified person to serve for the remainder of the term. If an initial appointment is not made by February 1 or a vacancy is not filled within thirty (30) days, the commission shall appoint a member by majority vote.

(e) A member of the commission may be removed for cause by the member's appointing authority.

(f) Members of the commission may not receive a salary. However, commission members are entitled to reimbursement for necessary expenses incurred in the performance of their respective duties.

(g) Each commission member, before entering the commission member's duties, shall take an oath of office in the usual form, to be endorsed upon the commission member's certificate of appointment and promptly filed with the clerk of the circuit court of the county.

(h) The commission shall meet after January 1 each year for the purpose of organization. It shall elect one (1) of its members president, another vice president, another secretary, and another treasurer. The members elected to those offices shall perform the duties pertaining to the offices. The first officers chosen shall serve from the date of their election until their successors are elected and qualified. A majority of the commission constitutes a quorum, and the concurrence of a majority of the commission is necessary to authorize any action.

(i) The commission must also include a member appointed by the city executive of each city within the county (other than a city described in subsections (b) or (c)).

SECTION 180. IC 6-9-56-1, AS ADDED BY P.L.236-2023, SECTION 121, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 1. (a) This chapter applies to Hamilton County, if the county had adopted an innkeeper's tax under IC 6-9-18 before July 1, 2023.

(b) The:

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(1) convention, visitor, and tourism promotion fund (**before its repeal**);

(2) convention and visitor commission;

(3) innkeeper's tax rate; and

(4) tax collection procedures;

established under IC 6-9-18 before July 1, 2023, remain in effect and govern the county's innkeeper's tax until amended under this chapter.

(c) A member of the convention and visitor commission established under IC 6-9-18 before July 1, 2023, shall serve a full term of office. If a vacancy occurs, the appointing authority shall appoint a qualified replacement as provided under this chapter. The appointing authority shall make other subsequent appointments to the commission as provided under this chapter.

SECTION 181. IC 6-9-56-3, AS ADDED BY P.L.236-2023, SECTION 121, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 3. (a) The fiscal body of the county may impose a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any:

(1) hotel;

(2) motel;

(3) boat motel;

(4) inn;

(5) college or university memorial union;

(6) college or university residence hall or dormitory; or

(7) tourist cabin;

located in the county.

(b) The tax does not apply to gross income received in a transaction in which:

(1) a student rents lodgings in a college or university residence hall while that student participates in a course of study for which the student receives college credit from a college or university located in the county; or

(2) a person rents a room, lodging, or accommodations for a period of thirty (30) days or more.

(c) The following apply to the tax rate imposed under this section:

(1) Before July 1, 2023, the tax may not exceed the rate of five percent (5%) on the gross retail income derived from lodging income only and is in addition to the state gross retail tax imposed under IC 6-2.5.

(2) After June 30, 2023, and before January 1, 2049, the tax may not exceed the rate of eight percent (8%) on the gross retail

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income derived from lodging income only and is in addition to the state gross retail tax imposed under IC 6-2.5.

(3) After December 31, 2048, a tax rate imposed under this chapter may not exceed five percent (5%). The portion of the tax rate imposed under subsection (2) that exceeds five percent (5%) shall expire January 1, 2049.

(d) The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected under IC 6-2.5.

(e) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration are applicable to the imposition and administration of the tax imposed under this section except to the extent those provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. If the tax is paid to the department of state revenue, the return to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may, by rule, determine.

SECTION 182. IC 6-9-56-4, AS ADDED BY P.L.236-2023, SECTION 121, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 4. (a) If a tax is imposed under section 3 of this chapter, the county treasurer shall establish the following funds:

(1) A convention, visitor, and tourism promotion fund **(before its repeal).**

(2) A convention, visitor, tourism promotion, and capital fund.

(2) (3) A municipal tourism capital fund, if the county fiscal body adopts an ordinance to increase the tax rate under section 3 of this chapter and both the county fiscal body and the county executive adopt ordinances approving the establishment of a tourism capital fund.

The county treasurer shall deposit in each fund all amounts the county treasurer receives under section 3 of this chapter and in accordance with the allocations required by sections ~~77.5~~ and ~~88.5~~ of this chapter.

(b) The county auditor shall issue a warrant directing the county treasurer to transfer money from the convention, visitor, ~~and~~ tourism promotion, ~~and capital~~ fund and ~~municipal~~ tourism capital fund to the

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commission's treasurer if the commission submits a written request for the transfer.

(c) Money in a convention, visitor, ~~and~~ tourism promotion, ~~and~~ **capital** fund, or money transferred from such a fund under subsection (b), may be expended only **for the following purposes:**

(1) To promote and encourage conventions, visitors, and tourism within the county. Expenditures under this ~~subsection~~ **subdivision** may include expenditures for advertising, promotional activities, trade shows, special events, and recreation.

(2) **For infrastructure projects that improve or benefit the tourism economy. Expenditures under this subdivision may include acquisition, construction, alteration, improvements, or installation costs of any existing tangible property or tangible property that is to be constructed. Expenditures under this subdivision may include fees for professional services such as architectural, building consulting or planning, and infrastructure feasibility.**

(d) Money in a **municipal** tourism capital fund, or money transferred from such a fund under subsection (b), may be expended on infrastructure projects that improve or benefit the tourism economy. Expenditures may include acquisition, construction, alteration, improvements, or installation costs of any existing tangible property or tangible property that is to be constructed. Expenditures may include fees for professional services such as architectural, building consulting or planning, and infrastructure feasibility.

SECTION 183. IC 6-9-56-5, AS ADDED BY P.L.236-2023, SECTION 121, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 5. (a) The county executive shall create a commission to promote the development and growth of the convention, visitor, and tourism industry in the county.

(b) The county executive shall determine the number of members, which must be an odd number and may not exceed fifteen (15) members, to be appointed to the commission. **The commission must also include any additional members appointed under subsection (h).** A simple majority of the members must **not** represent the hospitality industry or be:

(1) engaged in a convention, visitor, or tourism business; or

(2) involved in or promoting conventions, visitors, or tourism.

A member appointed to the commission under subdivision (1) or (2) need not be a resident of the county if the member is an owner or an executive level employee of a convention, visitor, or tourism business that is located within the county. However, the member must be a

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resident of Indiana. If available and willing to serve, at least two (2) of the members must be engaged in the business of renting or furnishing rooms, lodging, or accommodations (as described in section 3 of this chapter). Not more than one (1) member may be affiliated with the same business entity. Except as otherwise provided in this subsection, each member must reside in the county. The county executive shall also determine who will make the appointments to the commission.

(c) All terms of office of commission members begin on January 1. Initial appointments must be for staggered terms, with subsequent appointments for two (2) year terms. A member whose term expires may be reappointed to serve another term. If a vacancy occurs, the appointing authority shall appoint a qualified person to serve for the remainder of the term. If an initial appointment is not made by February 1 or a vacancy is not filled within thirty (30) days, the commission shall appoint a member by majority vote.

(d) A member of the commission may be removed for cause by the member's appointing authority.

(e) Members of the commission may not receive a salary. However, commission members are entitled to reimbursement for necessary expenses incurred in the performance of their respective duties.

(f) Each commission member, before entering the member's duties, shall take an oath of office in the usual form, to be endorsed upon the member's certificate of appointment and promptly filed with the clerk of the circuit court of the county.

(g) The commission shall meet after January 1 each year for the purpose of organization. It shall elect one (1) of its members president, another vice president, another secretary, and another treasurer. The members elected to those offices shall perform the duties pertaining to the offices. The first officers chosen shall serve from the date of their election until their successors are elected and qualified. A majority of the commission constitutes a quorum, and the concurrence of a majority of the commission is necessary to authorize any action.

(h) The commission must also include a member appointed by the city executive of each city within the county.

SECTION 184. IC 6-9-56-7 IS REPEALED [EFFECTIVE JULY 1, 2026]. Sec. 7. (a) ~~The county treasurer shall deposit in the convention, visitor, and tourism promotion fund the amount of money received under section 3 of this chapter that is not more than five percent (5%):~~

~~(b) Money in the convention, visitor, and tourism promotion fund shall be expended only as provided in this chapter.~~

~~(c) The commission may transfer money in the convention, visitor, and tourism promotion fund to any Indiana nonprofit corporation for~~

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the purpose of promotion and encouragement in the county of conventions; trade shows; visitors; or special events. The commission may transfer money under this section only after approving the transfer. The commission may transfer money under this subsection on a monthly basis or at another frequency as determined by the commission.

SECTION 185. IC 6-9-56-7.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 7.5. (a) For purposes of this section, "fund" refers to the convention, visitor, tourism promotion, and capital fund established under section 4(a)(2) of this chapter.

(b) The county treasurer shall deposit in the fund the amount of money received under section 3 of this chapter that is not more than five percent (5%).

(c) Money in the fund shall be expended only as provided in section 4(c) of this chapter.

(d) The commission may transfer money in the fund to any Indiana nonprofit corporation for the purpose of promotion and encouragement in the county of conventions, trade shows, visitors, or special events. The commission may transfer money under this subsection only after approving the transfer. The commission may transfer money under this subsection on a monthly basis or at another frequency as determined by the commission.

(e) The commission must approve any transfer of money from the fund and may transfer money from the fund to support capital projects in the county that promote long term tourism, convention, or recreation projects proposed by any of the following:

(1) The county government.

(2) A separate body corporate and politic in Hamilton County.

(3) Any Indiana nonprofit corporation in Hamilton County.

The commission may transfer money under this subsection on a monthly basis or at another frequency as determined by the commission.

(f) The commission may also review and approve proposals submitted by applicants that seek money from the fund with the purpose and view of enhancing or providing support for capital projects that promote long term tourism, convention, or other economic development related to recreation. Funding available under this subsection shall be made available on an annual basis. In determining whether to provide funding to a particular capital



project under this subsection, the commission may use the following factors as a guide for capital project funding:

(1) The proposed capital project is believed to be economically sound to the Hamilton County tourism, convention, or recreation economy and is also believed to be beneficial to:

(A) the general population of Hamilton County; or

(B) a particular location in Hamilton County.

(2) The proposed capital project provides for reasonably adequate public assembly, gathering, or entertainment space and is integrally related to enhancing the tourism, convention, or recreation opportunities in Hamilton County or a particular location in Hamilton County.

(3) The commission makes a reasonable effort to assess whether a proposed capital project aligns with the purpose of the commission and has a direct, indirect, or supportive relationship to the mission and promotional efforts of the commission as established and funded by the fund.

Any remaining funds collected that are not awarded during an application period revert to the fund and may be used for distribution in a subsequent application period.

(g) An applicant that receives a grant of money from the fund under subsection (f):

(1) must agree to provide to the commission proof of project completion, including proof that the project was completed through the use of the grant money; and

(2) may be subject to annual financial reporting and audit.

SECTION 186. IC 6-9-56-8 IS REPEALED [EFFECTIVE JULY 1, 2026]. Sec. 8: (a) The county treasurer shall deposit in the tourism capital fund the amount of money received under section 3 of this chapter that exceeds five percent (5%). Money deposited in the tourism capital fund shall be transferred or expended only as provided in this section:

(b) The commission must approve any transfer of money from the tourism capital fund and may transfer money from the tourism capital fund to support capital projects in the county that promote long term tourism, convention, or recreation projects proposed by any of the following:

(1) The county government.

(2) A city government.

(3) A separate body corporate and politic in Hamilton County.

(4) Any Indiana nonprofit corporation in Hamilton County.

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The commission may transfer money under this subsection on a monthly basis or at another frequency as determined by the commission:

(c) The commission may also review and approve proposals submitted by applicants that seek money from the tourism capital fund with the purpose and view of enhancing or providing support for capital projects that promote long term tourism; convention; or other economic development related to recreation. Funding available under this subsection shall be made available on an annual basis. In determining whether to provide funding to a particular capital project under this subsection, the commission may use the following factors as a guide for capital project funding:

(1) The proposed capital project is believed to be economically sound to the Hamilton County tourism; convention; or recreation economy and is also believed to be beneficial to:

(A) the general population of Hamilton County; or

(B) a particular location in Hamilton County.

(2) The proposed capital project provides for reasonably adequate public assembly, gathering, or entertainment space and is integrally related to enhancing the tourism; convention; or recreation opportunities in Hamilton County or a particular location in Hamilton County.

(3) The commission makes a reasonable effort to assess whether a proposed capital project aligns with the purpose of the commission and has a direct, indirect, or supportive relationship to the mission and promotional efforts of the commission as established and funded by the convention; visitor; and tourism promotion fund.

A capital project proposed by an applicant that does not meet at least one (1) of the criteria set forth in this subsection will not be funded; and any remaining funds collected revert to the tourism capital fund for distribution by the commission on projects within Hamilton County.

(d) An applicant that receives a grant of money from the tourism capital fund under subsection (c):

(1) must agree to provide to the commission proof of project completion; including proof that the project was completed through the use of the grant money; and

(2) may be subject to annual financial reporting and audit.

SECTION 187. IC 6-9-56-8.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 8.5. (a) The county treasurer shall transfer the amount of money received under section 3(c)(2) of this

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chapter that is generated by a rate that exceeds five percent (5%) to the fiscal officer of each of the following cities with each city receiving an equal twenty-five percent (25%) share of the total amount collected:

(1) Noblesville.

(2) Carmel.

(3) Fishers.

(4) Westfield.

(b) The fiscal officer of each city under subsection (a) shall establish a municipal tourism capital fund. The fiscal officer shall deposit in the fund all money received by the city under this section. The city fiscal body shall administer the fund. The city may not establish a tourism board or similar entity for any purposes of the fund and the city fiscal body shall have sole authority regarding the use of money in the fund as set forth under subsection (c).

(c) Money in the fund may be used only for capital projects for tourism related purposes as determined by the city fiscal body. The city fiscal body may issue bonds, enter into leases, or incur other obligations for the purposes of this subsection.

(d) Money transferred to a city under subsection (a) shall not be used by the city for tourism marketing, tourism promotion, or tourism planning purposes.

SECTION 188. IC 6-9-60-6, AS ADDED BY P.L.230-2025, SECTION 109, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 6. (a) The county executive shall create a commission to promote the development and growth of the convention, visitor, and tourism industry in the county. If two (2) or more adjoining counties desire to establish a joint commission, the counties shall enter into an agreement under IC 36-1-7.

(b) The county executive shall determine the number of members, which must be an odd number, to be appointed to the commission. The commission must also include any additional members appointed under subsection (h). Each of the members must be:

(1) engaged in a convention, visitor, or tourism business; or

(2) involved in or promoting conventions, visitors, or tourism.

A member who is an owner or an executive level employee of a convention, visitor, or tourism related business located in the county is not required to reside in the county but must reside in Indiana. A member who is not an owner or an executive level employee of a convention, visitor, or tourism related business located in the county must reside in the county. If available and willing to serve, at least two (2) of the members must be engaged in the business of renting or

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furnishing rooms, lodging, or accommodations (as described in section 3 of this chapter). The county executive shall also determine who will make the appointments to the commission.

(c) All terms of office of commission members begin on January 1. Initial appointments must be for staggered terms, with subsequent appointments for three (3) year terms. A member whose term expires may be reappointed to serve another term. If a vacancy occurs, the appointing authority shall appoint a qualified person to serve for the remainder of the term. If an initial appointment is not made by February 1 or a vacancy is not filled within thirty (30) days, the commission shall appoint a member by majority vote.

(d) A member of the commission may be removed for cause by the member's appointing authority.

(e) Members of the commission may not receive a salary. However, commission members are entitled to reimbursement for necessary expenses incurred in the performance of their respective duties.

(f) Each commission member, before entering the member's duties, shall take an oath of office in the usual form, to be endorsed upon the member's certificate of appointment and promptly filed with the clerk of the circuit court of the county.

(g) The commission shall meet after January 1 each year for the purpose of organization. It shall elect one (1) of its members president, another vice president, another secretary, and another treasurer. The members elected to those offices shall perform the duties pertaining to the offices. The first officers chosen shall serve from the date of their election until their successors are elected and qualified. A majority of the commission constitutes a quorum, and the concurrence of a majority of the commission is necessary to authorize any action.

(h) The commission must also include a member appointed by the city executive of each city within the county.

SECTION 189. IC 6-9-74-6, AS ADDED BY P.L.230-2025, SECTION 123, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 6. (a) The county executive shall create a commission to promote the development and growth of the convention, visitor, and tourism industry in the county. If two (2) or more adjoining counties desire to establish a joint commission, the counties shall enter into an agreement under IC 36-1-7.

(b) The county executive shall determine the number of members, which must be an odd number, to be appointed to the commission. **The commission must also include any additional members appointed under subsection (h).** A simple majority of the members must be:

(1) engaged in a convention, visitor, or tourism business; or

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(2) involved in or promoting conventions, visitors, or tourism. A member appointed to the commission under subdivision (1) or (2) need not be a resident of the county if the member is an owner or an executive level employee of a convention, visitor, or tourism business that is located within the county. However, the member must be a resident of Indiana. If available and willing to serve, at least two (2) of the members must be engaged in the business of renting or furnishing rooms, lodging, or accommodations (as described in section 3 of this chapter). Not more than one (1) member may be affiliated with the same business entity. Except as otherwise provided in this subsection, each member must reside in the county. The county executive shall also determine who will make the appointments to the commission, except that the executive of the largest municipality in the county shall appoint a number of the members of the commission, which number shall be in the same ratio to the total size of the commission (rounded off to the nearest whole number) that the population of the largest municipality bears to the total population of the county.

(c) All terms of office of commission members begin on January 1. Initial appointments must be for staggered terms, with subsequent appointments for two (2) year terms. A member whose term expires may be reappointed to serve another term. If a vacancy occurs, the appointing authority shall appoint a qualified person to serve for the remainder of the term. If an initial appointment is not made by February 1 or a vacancy is not filled within thirty (30) days, the commission shall appoint a member by majority vote.

(d) A member of the commission may be removed for cause by the member's appointing authority.

(e) Members of the commission may not receive a salary. However, commission members are entitled to reimbursement for necessary expenses incurred in the performance of their respective duties.

(f) Each commission member, before entering the member's duties, shall take an oath of office in the usual form, to be endorsed upon the member's certificate of appointment and promptly filed with the clerk of the circuit court of the county.

(g) The commission shall meet after January 1 each year for the purpose of organization. It shall elect one (1) of its members president, another vice president, another secretary, and another treasurer. The members elected to those offices shall perform the duties pertaining to the offices. The first officers chosen shall serve from the date of their election until their successors are elected and qualified. A majority of the commission constitutes a quorum, and the concurrence of a majority of the commission is necessary to authorize any action.

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(h) The commission must also include a member appointed by the city executive of each city within the county (other than a city described in subsection (b)).

SECTION 190. IC 6-9-75-6, AS ADDED BY P.L.230-2025, SECTION 124, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 6. (a) The county executive shall create a commission to promote the development and growth of the convention, visitor, and tourism industry in the county. If two (2) or more adjoining counties desire to establish a joint commission, the counties shall enter into an agreement under IC 36-1-7.

(b) The county executive shall determine the number of members, which must be an odd number, to be appointed to the commission. The commission must also include any additional members appointed under subsection (h). Each of the members must be:

(1) engaged in a convention, visitor, or tourism business; or

(2) involved in or promoting conventions, visitors, or tourism.

A member who is an owner or an executive level employee of a convention, visitor, or tourism related business located in the county is not required to reside in the county but must reside in Indiana. A member who is not an owner or an executive level employee of a convention, visitor, or tourism related business located in the county must reside in the county. If available and willing to serve, at least two (2) of the members must be engaged in the business of renting or furnishing rooms, lodging, or accommodations (as described in section 3 of this chapter). The county executive shall also determine who will make the appointments to the commission.

(c) All terms of office of commission members begin on January 1. Initial appointments must be for staggered terms, with subsequent appointments for three (3) year terms. A member whose term expires may be reappointed to serve another term. If a vacancy occurs, the appointing authority shall appoint a qualified person to serve for the remainder of the term. If an initial appointment is not made by February 1 or a vacancy is not filled within thirty (30) days, the commission shall appoint a member by majority vote.

(d) A member of the commission may be removed for cause by the member's appointing authority.

(e) Members of the commission may not receive a salary. However, commission members are entitled to reimbursement for necessary expenses incurred in the performance of their respective duties.

(f) Each commission member, before entering the member's duties, shall take an oath of office in the usual form, to be endorsed upon the

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1 member's certificate of appointment and promptly filed with the clerk
 2 of the circuit court of the county.

3 (g) The commission shall meet after January 1 each year for the
 4 purpose of organization. It shall elect one (1) of its members president,
 5 another vice president, another secretary, and another treasurer. The
 6 members elected to those offices shall perform the duties pertaining to
 7 the offices. The first officers chosen shall serve from the date of their
 8 election until their successors are elected and qualified. A majority of
 9 the commission constitutes a quorum, and the concurrence of a
 10 majority of the commission is necessary to authorize any action.

11 **(h) The commission must also include a member appointed by**
 12 **the city executive of each city within the county.**

13 SECTION 191. IC 6-9-76-7, AS ADDED BY P.L.230-2025,
 14 SECTION 125, IS AMENDED TO READ AS FOLLOWS
 15 [EFFECTIVE JULY 1, 2026]: Sec. 7. (a) The county executive shall
 16 create a commission to promote the development and growth of the
 17 convention, visitor, and tourism industry in the county. If two (2) or
 18 more adjoining counties desire to establish a joint commission, the
 19 counties shall enter into an agreement under IC 36-1-7.

20 (b) The county executive shall determine the number of members,
 21 which must be an odd number, to be appointed to the commission. **The**
 22 **commission must also include any additional members appointed**
 23 **under subsection (h).** Each of the members must be:

24 (1) engaged in a convention, visitor, or tourism business; or

25 (2) involved in or promoting conventions, visitors, or tourism.

26 A member who is an owner or an executive level employee of a
 27 convention, visitor, or tourism related business located in the county is
 28 not required to reside in the county but must reside in Indiana. A
 29 member who is not an owner or an executive level employee of a
 30 convention, visitor, or tourism related business located in the county
 31 must reside in the county. If available and willing to serve, at least two
 32 (2) of the members must be engaged in the business of renting or
 33 furnishing rooms, lodging, or accommodations (as described in section
 34 3 of this chapter). The county executive shall also determine who will
 35 make the appointments to the commission.

36 (c) All terms of office of commission members begin on January 1.
 37 Initial appointments must be for staggered terms, with subsequent
 38 appointments for three (3) year terms. A member whose term expires
 39 may be reappointed to serve another term. If a vacancy occurs, the
 40 appointing authority shall appoint a qualified person to serve for the
 41 remainder of the term. If an initial appointment is not made by

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February 1 or a vacancy is not filled within thirty (30) days, the commission shall appoint a member by majority vote.

(d) A member of the commission may be removed for cause by the member's appointing authority.

(e) Members of the commission may not receive a salary. However, commission members are entitled to reimbursement for necessary expenses incurred in the performance of their respective duties.

(f) Each commission member, before entering the member's duties, shall take an oath of office in the usual form, to be endorsed upon the member's certificate of appointment and promptly filed with the clerk of the circuit court of the county.

(g) The commission shall meet after January 1 each year for the purpose of organization. It shall elect one (1) of its members president, another vice president, another secretary, and another treasurer. The members elected to those offices shall perform the duties pertaining to the offices. The first officers chosen shall serve from the date of their election until their successors are elected and qualified. A majority of the commission constitutes a quorum, and the concurrence of a majority of the commission is necessary to authorize any action.

(h) The commission must also include a member appointed by the city executive of each city within the county.

SECTION 192. IC 6-9-78.1 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]:

Chapter 78.1. Lagro Food and Beverage Tax

Sec. 1. This chapter applies to the town of Lagro.

Sec. 2. The definitions in IC 6-9-12-1 apply throughout this chapter.

Sec. 3. (a) The fiscal body of the town may adopt an ordinance to impose an excise tax, known as the town food and beverage tax, on transactions described in section 4 of this chapter. The fiscal body of the town may adopt an ordinance under this subsection only after the town fiscal body has previously:

(1) adopted a resolution in support of the proposed town food and beverage tax; and

(2) held at least one (1) separate public hearing in which a discussion of the proposed ordinance to impose the town food and beverage tax is the only substantive issue on the agenda for the public hearing.

(b) If the town fiscal body adopts an ordinance under subsection (a), the town fiscal body shall immediately send a certified copy of the ordinance to the department of state revenue.

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(c) If the town fiscal body adopts an ordinance under subsection (a), the town food and beverage tax applies to transactions that occur after the last day of the month following the month in which the ordinance is adopted.

Sec. 4. (a) Except as provided in subsection (c), a tax imposed under section 3 of this chapter applies to a transaction in which food or beverage is furnished, prepared, or served:

(1) for consumption at a location or on equipment provided by a retail merchant;

(2) in the town; and

(3) by a retail merchant for consideration.

(b) Transactions described in subsection (a)(1) include transactions in which food or beverage is:

(1) served by a retail merchant off the merchant's premises;

(2) food sold in a heated state or heated by a retail merchant;

(3) made of two (2) or more food ingredients, mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses); or

(4) food sold with eating utensils provided by a retail merchant, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not include a container or package used to transport the food).

(c) The town food and beverage tax does not apply to the furnishing, preparing, or serving of a food or beverage in a transaction that is exempt, or to the extent the transaction is exempt, from the state gross retail tax imposed by IC 6-2.5.

Sec. 5. The town food and beverage tax rate:

(1) must be imposed in an increment of twenty-five hundredths percent (0.25%); and

(2) may not exceed one percent (1%);

of the gross retail income received by the merchant from the food or beverage transaction described in section 4 of this chapter. For purposes of this chapter, the gross retail income received by the retail merchant from a transaction does not include the amount of tax imposed on the transaction under IC 6-2.5.



1 Sec. 6. A tax imposed under this chapter shall be imposed, paid,
 2 and collected in the same manner that the state gross retail tax is
 3 imposed, paid, and collected under IC 6-2.5. However, the return
 4 to be filed with the payment of the tax imposed under this chapter
 5 may be made on a separate return or may be combined with the
 6 return filed for the payment of the state gross retail tax, as
 7 prescribed by the department of state revenue.

8 Sec. 7. The amounts received from the tax imposed under this
 9 chapter shall be paid monthly by the treasurer of state to the town
 10 fiscal officer upon warrants issued by the state comptroller.

11 Sec. 8. (a) If a tax is imposed under section 3 of this chapter by
 12 the town, the town fiscal officer shall establish a food and beverage
 13 tax receipts fund.

14 (b) The town fiscal officer shall deposit in the fund all amounts
 15 received under this chapter.

16 (c) Money earned from the investment of money in the fund
 17 becomes a part of the fund.

18 Sec. 9. Money in the food and beverage tax receipts fund must
 19 be used by the town only for the following purposes:

20 (1) For economic development purposes, including the pledge
 21 of money under IC 5-1-14-4 for bonds, leases, or other
 22 obligations for economic development purposes.

23 (2) For park and recreation purposes, including the purchase
 24 of land for park and recreation purposes.

25 (3) The pledge of money under IC 5-1-14-4 for bonds, leases,
 26 or other obligations incurred for a purpose described in
 27 subdivision (2).

28 Sec. 10. With respect to obligations for which a pledge has been
 29 made under section 9 of this chapter, the general assembly
 30 covenants with the holders of the obligations that this chapter will
 31 not be repealed or amended in a manner that will adversely affect
 32 the imposition or collection of the tax imposed under this chapter
 33 if the payment of any of the obligations is outstanding.

34 Sec. 11. (a) If the town imposes the tax authorized by this
 35 chapter, the tax terminates on January 1, 2049.

36 (b) This chapter expires January 1, 2049.

37 SECTION 193]. IC 6-9-78.2 IS ADDED TO THE INDIANA CODE
 38 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
 39 UPON PASSAGE]:

40 **Chapter 78.2. Rush County Food and Beverage Tax**

41 **Sec. 1. This chapter applies to Rush County.**

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1 **Sec. 2.** The definitions in IC 6-9-12-1 apply throughout this
2 chapter.

3 **Sec. 3. (a)** The fiscal body of the county may adopt an ordinance
4 on or before December 31, 2026, to impose an excise tax, known as
5 the county food and beverage tax, on transactions described in
6 section 4 of this chapter. The fiscal body of the county may adopt
7 an ordinance under this subsection only after the county fiscal
8 body has previously held at least one (1) separate public hearing in
9 which a discussion of the proposed ordinance to impose the county
10 food and beverage tax is the only substantive issue on the agenda
11 for the public hearing.

12 **(b)** If the county fiscal body adopts an ordinance under
13 subsection (a), the county fiscal body shall immediately send a
14 certified copy of the ordinance to the department of state revenue.

15 **(c)** If the county fiscal body adopts an ordinance under
16 subsection (a), the county food and beverage tax applies to
17 transactions that occur after the later of the following:

18 **(1)** The day specified in the ordinance.

19 **(2)** The last day of the month that succeeds the month in
20 which the ordinance is adopted.

21 **Sec. 4. (a)** Except as provided in subsection (c), a tax imposed
22 under section 3 of this chapter applies to a transaction in which
23 food or beverage is furnished, prepared, or served:

24 **(1)** for consumption at a location or on equipment provided by
25 a retail merchant;

26 **(2)** in the county in which the tax is imposed; and

27 **(3)** by a retail merchant for consideration.

28 **(b)** Transactions described in subsection (a)(1) include
29 transactions in which food or beverage is:

30 **(1)** served by a retail merchant off the merchant's premises;

31 **(2)** sold in a heated state or heated by a retail merchant;

32 **(3)** made of two (2) or more food ingredients, mixed or
33 combined by a retail merchant for sale as a single item (other
34 than food that is only cut, repackaged, or pasteurized by the
35 seller, and eggs, fish, meat, poultry, and foods containing these
36 raw animal foods requiring cooking by the consumer as
37 recommended by the federal Food and Drug Administration
38 in chapter 3, subpart 3-401.11 of its Food Code so as to
39 prevent food borne illnesses); or

40 **(4)** sold with eating utensils provided by a retail merchant,
41 including plates, knives, forks, spoons, glasses, cups, napkins,



or straws (for purposes of this subdivision, a plate does not include a container or package used to transport food).

(c) The county food and beverage tax does not apply to the furnishing, preparing, or serving of a food or beverage in a transaction that is exempt, or to the extent the transaction is exempt, from the state gross retail tax imposed by IC 6-2.5.

Sec. 5. The county food and beverage tax rate:

(1) must be imposed in an increment of twenty-five hundredths percent (0.25%); and

(2) may not exceed one percent (1%);

of the gross retail income received by the merchant from the food or beverage transaction described in section 4 of this chapter. For purposes of this chapter, the gross retail income received by the retail merchant from a transaction does not include the amount of tax imposed on the transaction under IC 6-2.5.

Sec. 6. A tax imposed under this chapter is imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax imposed under this chapter may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department of state revenue.

Sec. 7. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the county fiscal officer upon warrants issued by the state comptroller.

Sec. 8. (a) If a tax is imposed under section 3 of this chapter by the county, the county fiscal officer shall establish a food and beverage tax receipts fund.

(b) The county fiscal officer shall deposit in the fund all amounts received under this chapter.

(c) Money earned from the investment of money in the fund becomes a part of the fund.

Sec. 9. Money in the food and beverage tax receipts fund must be used by the county only for the following purposes:

(1) Economic development and tourism related purposes or facilities, including the purchase of land for economic development or tourism related purposes.

(2) The pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations incurred for a purpose described in subdivision (1).

Revenue derived from the imposition of a tax under this chapter may be treated by the county as additional revenue for the purpose

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of fixing its budget for the budget year during which the revenues are to be distributed to the county.

Sec. 10. With respect to obligations for which a pledge has been made under section 9 of this chapter, the general assembly covenants with the holders of the obligations that this chapter will not be repealed or amended in a manner that will adversely affect the imposition or collection of the tax imposed under this chapter if the payment of any of the obligations is outstanding.

Sec. 11. (a) If the county imposes the tax authorized by this chapter, the tax terminates on ~~July~~ January 1, 2049.

(b) This chapter expires ~~July~~ January 1, 2049.

SECTION 1 ~~25~~ 94. IC 6-9-78.3 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]:

Chapter 78.3. Greendale Food and Beverage Tax

Sec. 1. This chapter applies to the city of Greendale.

Sec. 2. The definitions in IC 6-9-12-1 apply throughout this chapter.

Sec. 3. (a) The fiscal body of the city may adopt an ordinance to impose an excise tax, known as the city food and beverage tax, on transactions described in section 4 of this chapter. The fiscal body of the city may adopt an ordinance under this subsection only after the city fiscal body has previously:

(1) adopted a resolution in support of the proposed city food and beverage tax; and

(2) held at least one (1) separate public hearing in which a discussion of the proposed ordinance to impose the city food and beverage tax is the only substantive issue on the agenda for the public hearing.

(b) If the city fiscal body adopts an ordinance under subsection (a), the city fiscal body shall immediately send a certified copy of the ordinance to the department of state revenue.

(c) If the city fiscal body adopts an ordinance under subsection (a), the city food and beverage tax applies to transactions that occur after the last day of the month following the month in which the ordinance is adopted.

Sec. 4. (a) Except as provided in subsection (c), a tax imposed under section 3 of this chapter applies to a transaction in which food or beverage is furnished, prepared, or served:

(1) for consumption at a location or on equipment provided by a retail merchant;

(2) in the city; and

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(3) by a retail merchant for consideration.

(b) Transactions described in subsection (a)(1) include transactions in which food or beverage is:

(1) served by a retail merchant off the merchant's premises;

(2) sold in a heated state or heated by a retail merchant;

(3) made of two (2) or more food ingredients, mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses); or

(4) sold with eating utensils provided by a retail merchant, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not include a container or package used to transport the food).

(c) The city food and beverage tax does not apply to the furnishing, preparing, or serving of a food or beverage in a transaction that is exempt, or to the extent the transaction is exempt, from the state gross retail tax imposed by IC 6-2.5.

Sec. 5. The city food and beverage tax rate:

(1) must be imposed in an increment of twenty-five hundredths percent (0.25%); and

(2) may not exceed one percent (1%);

of the gross retail income received by the merchant from the food or beverage transaction described in section 4 of this chapter. For purposes of this chapter, the gross retail income received by the retail merchant from a transaction does not include the amount of tax imposed on the transaction under IC 6-2.5.

Sec. 6. A tax imposed under this chapter shall be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax imposed under this chapter may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department of state revenue.

Sec. 7. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the city fiscal officer upon warrants issued by the state comptroller.

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1 Sec. 8. (a) If a tax is imposed under section 3 of this chapter by
2 the city, the city fiscal officer shall establish a food and beverage
3 tax receipts fund.

4 (b) The city fiscal officer shall deposit in the fund all amounts
5 received under this chapter.

6 (c) Money earned from the investment of money in the fund
7 becomes a part of the fund.

8 Sec. 9. Money in the food and beverage tax receipts fund must
9 be used by the city only for the following purposes:

10 (1) Park and recreation purposes, including the purchase of
11 land for park and recreation purposes.

12 (2) Economic development and tourism related purposes or
13 facilities, including the purchase of land for economic
14 development or tourism related purposes.

15 (3) The pledge of money under IC 5-1-14-4 for bonds, leases,
16 or other obligations incurred for a purpose described in
17 subdivisions (1) and (2).

18 Sec. 10. With respect to obligations for which a pledge has been
19 made under section 9 of this chapter, the general assembly
20 covenants with the holders of the obligations that this chapter will
21 not be repealed or amended in a manner that will adversely affect
22 the imposition or collection of the tax imposed under this chapter
23 if the payment of any of the obligations is outstanding.

24 Sec. 11. (a) If the city imposes the tax authorized by this chapter,
25 the tax terminates on January 1, 204~~8~~^[9].

26 (b) This chapter expires January 1, ~~2048~~.

27 ~~SECTION 126~~^[2049].

28 SECTION 195. IC 6-9-78.4 IS ADDED TO THE INDIANA CODE
29 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
30 JULY 1, 2026]:

31 Chapter 78.4. Huntington Food and Beverage Tax

32 Sec. 1. This chapter applies to one (1) but not both:

33 (1) Huntington County; or

34 (2) the city of Huntington.

35 If Huntington County is the first to adopt an ordinance under
36 section 3 of this chapter to impose a food and beverage tax, the city
37 of Huntington is thereafter prohibited from imposing a food and
38 beverage tax under this chapter. If the city of Huntington is the
39 first to adopt an ordinance under section 3 of this chapter to
40 impose a food and beverage tax, Huntington County is thereafter
41 prohibited from imposing a food and beverage tax under this
42 chapter.

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1 Sec. 2. (a) The definitions in IC 6-9-12-1 apply throughout this
 2 chapter.

3 (b) For purposes of this chapter, "adopting body" means either
 4 Huntington County or the city of Huntington, whichever is first to
 5 adopt a food and beverage tax under this chapter.

6 Sec. 3. (a) The fiscal body of the adopting body may adopt an
 7 ordinance to impose an excise tax, known as a food and beverage
 8 tax, on transactions described in section 4 of this chapter. The
 9 fiscal body of the adopting body may adopt an ordinance under
 10 this subsection only after the fiscal body of the adopting body has
 11 previously:

12 (1) adopted a resolution in support of the proposed food and
 13 beverage tax; and

14 (2) held at least one (1) separate public hearing in which a
 15 discussion of the proposed ordinance to impose the food and
 16 beverage tax is the only substantive issue on the agenda for
 17 the public hearing.

18 (b) If the fiscal body of the adopting body adopts an ordinance
 19 under subsection (a), the fiscal body shall immediately send a
 20 certified copy of the ordinance to the department of state revenue.

21 (c) If the fiscal body of the adopting body adopts an ordinance
 22 under subsection (a), the food and beverage tax applies to
 23 transactions that occur after the last day of the month following
 24 the month in which the ordinance is adopted.

25 Sec. 4. (a) Except as provided in subsection (c), a tax imposed
 26 under section 3 of this chapter applies to a transaction in which
 27 food or beverage is furnished, prepared, or served:

28 (1) for consumption at a location or on equipment provided by
 29 a retail merchant;

30 (2) in the boundary of the adopting body; and

31 (3) by a retail merchant for consideration.

32 (b) Transactions described in subsection (a)(1) include
 33 transactions in which food or beverage is:

34 (1) served by a retail merchant off the merchant's premises;

35 (2) food sold in a heated state or heated by a retail merchant;

36 (3) made of two (2) or more food ingredients, mixed or
 37 combined by a retail merchant for sale as a single item (other
 38 than food that is only cut, repackaged, or pasteurized by the
 39 seller, and eggs, fish, meat, poultry, and foods containing these
 40 raw animal foods requiring cooking by the consumer as
 41 recommended by the federal Food and Drug Administration



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1 in chapter 3, subpart 3-401.11 of its Food Code so as to
 2 prevent food borne illnesses); or

3 (4) food sold with eating utensils provided by a retail
 4 merchant, including plates, knives, forks, spoons, glasses,
 5 cups, napkins, or straws (for purposes of this subdivision, a
 6 plate does not include a container or package used to
 7 transport the food).

8 (c) The food and beverage tax does not apply to the furnishing,
 9 preparing, or serving of a food or beverage in a transaction that is
 10 exempt, or to the extent the transaction is exempt, from the state
 11 gross retail tax imposed by IC 6-2.5.

12 Sec. 5. The food and beverage tax rate:

13 (1) must be imposed in an increment of twenty-five
 14 hundredths percent (0.25%); and

15 (2) may not exceed one percent (1%);

16 of the gross retail income received by the merchant from the food
 17 or beverage transaction described in section 4 of this chapter. For
 18 purposes of this chapter, the gross retail income received by the
 19 retail merchant from a transaction does not include the amount of
 20 tax imposed on the transaction under IC 6-2.5.

21 Sec. 6. A tax imposed under this chapter shall be imposed, paid,
 22 and collected in the same manner that the state gross retail tax is
 23 imposed, paid, and collected under IC 6-2.5. However, the return
 24 to be filed with the payment of the tax imposed under this chapter
 25 may be made on a separate return or may be combined with the
 26 return filed for the payment of the state gross retail tax, as
 27 prescribed by the department of state revenue.

28 Sec. 7. The amounts received from the tax imposed under this
 29 chapter shall be paid monthly by the treasurer of state to the fiscal
 30 body of the adopting body upon warrants issued by the state
 31 comptroller.

32 Sec. 8. (a) If a tax is imposed under section 3 of this chapter by
 33 the adopting body, the fiscal body of the adopting body shall
 34 establish a food and beverage tax receipts fund.

35 (b) The fiscal body of the adopting body shall deposit in the fund
 36 all amounts received under this chapter.

37 (c) Money earned from the investment of money in the fund
 38 becomes a part of the fund.

39 Sec. 9. Money in the food and beverage tax receipts fund must
 40 be used by the adopting body only for the following purposes:

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(1) For economic development purposes, including the pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations for economic development purposes.

(2) For park and recreation purposes, including the purchase of land for park and recreation purposes.

(3) The pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations incurred for a purpose described in subdivision (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 adopting body imposes the tax authorized by this chapter, the tax terminates on January 1, 2049.

(b) This chapter expires January 1, 2049.

SECTION 196. IC 8-22-3.5-9, AS AMENDED BY P.L.174-2022, SECTION 50, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 9. (a) As used in this section, "base assessed value" means, subject to subsection (k):

(1) the net assessed value of all the tangible property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the commission's resolution adopted under section 5 or 9.5 of this chapter, notwithstanding the date of the final action taken under section 6 of this chapter; plus

(2) to the extent it is not included in subdivision (1), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, within the airport development zone, as finally determined for the current assessment date.

However, subdivision (2) applies only to an airport development zone established after June 30, 1997, and the portion of an airport development zone established before June 30, 1997, that is added to an existing airport development zone.

(b) A resolution adopted under section 5 of this chapter and confirmed under section 6 of this chapter must include a provision with respect to the allocation and distribution of property taxes for the purposes and in the manner provided in this section.

(c) The allocation provision must:

(1) apply to the entire airport development zone; and

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(2) require that any property tax on taxable tangible property subsequently levied by or for the benefit of any public body entitled to a distribution of property taxes in the airport development zone be allocated and distributed as provided in subsections (d) and (e).

(d) Except as otherwise provided in this section:

(1) the proceeds of the taxes attributable to the lesser of:

(A) the assessed value of the tangible property for the assessment date with respect to which the allocation and distribution is made; or

(B) the base assessed value;

shall be allocated and, when collected, paid into the funds of the respective taxing units; and

(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.

(e) All of the property tax proceeds in excess of those described in subsection (d) shall be allocated to the eligible entity for the airport development zone and, when collected, paid into special funds as follows:

(1) The commission may determine that a portion of tax proceeds shall be allocated to a training grant fund to be expended by the commission without appropriation solely for the purpose of reimbursing training expenses incurred by public or private entities in the training of employees for the qualified airport development project.

(2) The commission may determine that a portion of tax proceeds shall be allocated to a debt service fund and dedicated to the payment of principal and interest on revenue bonds or a loan contract of the board of aviation commissioners or airport authority for a qualified airport development project, to the payment of leases for a qualified airport development project, or to the payment of principal and interest on bonds issued by an eligible entity to pay for qualified airport development projects in the airport development zone or serving the airport development zone.

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(3) The commission may determine that a part of the tax proceeds shall be allocated to a project fund and used to pay expenses incurred by the commission for a qualified airport development project that is in the airport development zone or is serving the airport development zone.

(4) Except as provided in subsection (f), all remaining tax proceeds after allocations are made under subdivisions (1), (2), and (3) shall be allocated to a project fund and dedicated to the reimbursement of expenditures made by the commission for a qualified airport development project that is in the airport development zone or is serving the airport development zone.

(f) Before July 15 of each year, the commission shall do the following:

(1) Determine the amount, if any, by which tax proceeds allocated to the project fund in subsection (e)(3) in the following year will exceed the amount necessary to satisfy amounts required under subsection (e).

(2) Provide a written notice to the county auditor 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:

(A) state the amount, if any, of excess tax proceeds that the commission has determined may be allocated to the respective taxing units in the manner prescribed in subsection (d)(1); or
(B) state that the commission has determined that there are no excess tax proceeds that may be allocated to the respective taxing units in the manner prescribed in subsection (d)(1).

The county auditor shall allocate to the respective taxing units the amount, if any, of excess tax proceeds determined by the commission.

(g) When money in the debt service fund and in the project fund is sufficient to pay all outstanding principal and interest (to the earliest date on which the obligations can be redeemed) on revenue bonds issued by the board of aviation commissioners or airport authority for the financing of qualified airport development projects, all lease rentals payable on leases of qualified airport development projects, and all costs and expenditures associated with all qualified airport development projects, money in the debt service fund and in the project fund in excess of those amounts shall be paid to the respective taxing units in the manner prescribed by subsection (d)(1).

(h) Property tax proceeds allocable to the debt service fund under subsection (e)(2) must, subject to subsection (g), be irrevocably

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pledged by the eligible entity for the purpose set forth in subsection (e)(2).

(i) Notwithstanding any other law, each assessor shall, upon petition of the commission, reassess the taxable tangible property situated upon or in, or added to, the airport development zone effective on the next assessment date after the petition.

(j) Notwithstanding any other law, the assessed value of all taxable tangible property in the airport development zone, 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 tangible property as valued without regard to this section; or

(2) the base assessed value.

(k) If the commission confirms, or modifies and confirms, a resolution under section 6 of this chapter and the commission makes either of the filings required under section 6(c) of this chapter after the first anniversary of the effective date of the allocation provision, the auditor of the county in which the airport development zone 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.

(l) For an airport development zone 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).~~

SECTION 197. IC 8-22-3.5-9, AS AMENDED BY P.L.68-2025, SECTION 196, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2027]: Sec. 9. (a) As used in this section, "base assessed value" means, subject to subsection (k):

(1) the net assessed value of all the tangible property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the commission's resolution adopted under section 5 or 9.5 of this chapter, notwithstanding the date of the final action taken under section 6 of this chapter; plus

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(2) to the extent it is not included in subdivision (1), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, within the airport development zone, as finally determined for the current assessment date.

However, subdivision (2) applies only to an airport development zone established after June 30, 1997, and the portion of an airport development zone established before June 30, 1997, that is added to an existing airport development zone.

(b) A resolution adopted under section 5 of this chapter and confirmed under section 6 of this chapter must include a provision with respect to the allocation and distribution of property taxes for the purposes and in the manner provided in this section.

(c) The allocation provision must:

(1) apply to the entire airport development zone; and

(2) require that any property tax on taxable tangible property subsequently levied by or for the benefit of any public body entitled to a distribution of property taxes in the airport development zone be allocated and distributed as provided in subsections (d) and (e).

(d) Except as otherwise provided in this section:

(1) the proceeds of the taxes attributable to the lesser of:

(A) the assessed value of the tangible property for the assessment date with respect to which the allocation and distribution is made; or

(B) the base assessed value;

shall be allocated and, when collected, paid into the funds of the respective taxing units; and

(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.

(e) All of the property tax proceeds in excess of those described in subsection (d) shall be allocated to the eligible entity for the airport development zone and, when collected, paid into special funds as follows:

(1) The commission may determine that a portion of tax proceeds shall be allocated to a training grant fund to be expended by the

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commission without appropriation solely for the purpose of reimbursing training expenses incurred by public or private entities in the training of employees for the qualified airport development project.

(2) The commission may determine that a portion of tax proceeds shall be allocated to a debt service fund and dedicated to the payment of principal and interest on revenue bonds or a loan contract of the board of aviation commissioners or airport authority for a qualified airport development project, to the payment of leases for a qualified airport development project, or to the payment of principal and interest on bonds issued by an eligible entity to pay for qualified airport development projects in the airport development zone or serving the airport development zone.

(3) The commission may determine that a part of the tax proceeds shall be allocated to a project fund and used to pay expenses incurred by the commission for a qualified airport development project that is in the airport development zone or is serving the airport development zone.

(4) Except as provided in subsection (f), all remaining tax proceeds after allocations are made under subdivisions (1), (2), and (3) shall be allocated to a project fund and dedicated to the reimbursement of expenditures made by the commission for a qualified airport development project that is in the airport development zone or is serving the airport development zone.

(f) Before July 15 of each year, the commission shall do the following:

(1) Determine the amount, if any, by which tax proceeds allocated to the project fund in subsection (e)(3) in the following year will exceed the amount necessary to satisfy amounts required under subsection (e).

(2) Provide a written notice to the county auditor 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:

(A) state the amount, if any, of excess tax proceeds that the commission has determined may be allocated to the respective taxing units in the manner prescribed in subsection (d)(1); or

(B) state that the commission has determined that there are no excess tax proceeds that may be allocated to the respective taxing units in the manner prescribed in subsection (d)(1).



The county auditor shall allocate to the respective taxing units the amount, if any, of excess tax proceeds determined by the commission.

(g) When money in the debt service fund and in the project fund is sufficient to pay all outstanding principal and interest (to the earliest date on which the obligations can be redeemed) on revenue bonds issued by the board of aviation commissioners or airport authority for the financing of qualified airport development projects, all lease rentals payable on leases of qualified airport development projects, and all costs and expenditures associated with all qualified airport development projects, money in the debt service fund and in the project fund in excess of those amounts shall be paid to the respective taxing units in the manner prescribed by subsection (d)(1).

(h) Property tax proceeds allocable to the debt service fund under subsection (e)(2) must, subject to subsection (g), be irrevocably pledged by the eligible entity for the purpose set forth in subsection (e)(2).

(i) Notwithstanding any other law, each assessor shall, upon petition of the commission, reassess the taxable tangible property situated upon or in, or added to, the airport development zone effective on the next assessment date after the petition.

(j) Notwithstanding any other law, the assessed value of all taxable tangible property in the airport development zone, 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 tangible property as valued without regard to this section; or

(2) the base assessed value.

(k) If the commission confirms, or modifies and confirms, a resolution under section 6 of this chapter and the commission makes either of the filings required under section 6(c) of this chapter after the first anniversary of the effective date of the allocation provision, the auditor of the county in which the airport development zone 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.

(l) For an airport development zone established after June 30, 2024, "residential property" refers to the assessed value of property that is

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1 allocated to the one percent (1%) homestead land and improvement
 2 categories in the county tax and billing software system. along with the
 3 residential assessed value as defined for purposes of calculating the
 4 rate for the local income tax property tax relief credit designated for
 5 residential property under IC 6-3.6-5-6(d)(3) (before its expiration).

6 SECTION 198. IC 8-22-3.5-9.3, AS ADDED BY P.L.123-2024,
 7 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 8 JULY 1, 2026]: Sec. 9.3. (a) Notwithstanding any other law, if the
 9 Indiana economic development corporation subsequently designates
 10 territory that is located in an existing allocation area under this chapter
 11 as an innovation development district under IC 36-7-32.5, the
 12 allocation area may not be renewed or extended under this chapter until
 13 the term of the innovation development district expires.

14 (b) Notwithstanding any other law, for taxing districts that
 15 include multiple tax increment financing districts under this
 16 chapter, the original tax increment financing district does not
 17 expire and stays active only for the purpose of satisfying
 18 outstanding bonds issued by the subsequent tax increment
 19 financing district, only if the commission completes the following
 20 requirements:

21 (1) Provides a written appeal to and receives the approval of
 22 the department of local government finance.

23 (2) Provides written notice to the state board of accounts of
 24 the appeal.

25 SECTION 199. IC 8-22-3.5-9.8, AS ADDED BY P.L.249-2015,
 26 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 27 JULY 1, 2026]: Sec. 9.8. (a) A commission may enter into a written
 28 agreement with a taxpayer who owns, or is otherwise obligated to pay
 29 property taxes on, tangible property that is or will be located in an
 30 allocation area established under this chapter in which the taxpayer
 31 waives review of any assessment of the taxpayer's tangible property
 32 that is located in the allocation area for an assessment date that occurs
 33 during the term of any specified bond or lease obligations that are
 34 payable from property taxes in accordance with an allocation provision
 35 for the allocation area and any applicable statute, ordinance, or
 36 resolution. An agreement described in this section may precede the
 37 establishment of the allocation area or the determination to issue bonds
 38 or enter into leases payable from the allocated property taxes.

39 (b) The original owner of each nonowner occupied residential
 40 property subject to the two percent (2%) tax cap, that is located in
 41 the tax increment financing area and is excluded from the base
 42 assessed value, shall upon completion of construction enter into a

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written agreement with the commission indicating the owner shall be obligated to pay the property tax for the portion of outstanding bonds in the tax increment financing district attributable to the property until the term length of the original outstanding bond is retired. The written agreement with the commission shall be considered a lien on the property and shall be included as part of the residential real estate sales disclosure under IC 32-21-5. If the property is subsequently sold as a homestead property and becomes subject to the one percent (1%) tax cap, the new owner shall be responsible for the lien on the property attributable to the written agreement with the commission, and the new homestead property owner shall be obligated to fulfill the terms of the written agreement including the payment of the property tax liability included in the agreement.

SECTION 200]. 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 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.**

SECTION ~~127~~ [201]. IC 9-13-2-96, AS AMENDED BY P.L.42-2025, SECTION 8, IS AMENDED TO READ AS FOLLOWS

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[EFFECTIVE UPON PASSAGE]: Sec. 96. (a) "Manufactured home", means, except as provided in subsections (b) and (c); a structure that:

- (1) is assembled in a factory;
- (2) bears a seal certifying that it was built in compliance with the federal Manufactured Housing Construction and Safety Standards Law (42 U.S.C. 5401 et seq.);
- (3) is designed to be transported from the factory to another site in one (1) or more units;
- (4) is suitable for use as a dwelling in any season; and
- (5) is more than thirty-five (35) feet long.

The term does not include a vehicle described in section 150(a)(2) of this chapter.

(b) "Manufactured home", for purposes of IC 9-17-6, means either of the following:

- (1) A structure having the meaning set forth in the federal Manufactured Housing Construction and Safety Standards Law of 1974 (42 U.S.C. 5401 et seq.);
- (2) A mobile home.

This subsection expires June 30, 2016. subsection (b), has the meaning set forth in 42 U.S.C. 5402(6), as amended. However, the term also includes a structure that meets the definition and is more than thirty-five (35) body feet in length but less than forty (40) body feet in length.

(c) (b) "Manufactured home", for purposes of IC 9-22-1.7, has the meaning set forth in IC 9-22-1.7-2.

SECTION ~~<128>~~ [202]. IC 9-22-1.5-1, AS AMENDED BY P.L.256-2017, SECTION 163, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. As used in this chapter, "mobile home" means a nonself-propelled vehicle designed for occupancy as a dwelling or sleeping place. **has the meaning set forth in IC 9-13-2-103.2. The term includes a manufactured home (as defined in IC 9-13-2-96(a)).**

SECTION ~~<129>~~ [203]. IC 9-22-1.7-2, AS ADDED BY P.L.198-2016, SECTION 377, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. As used in this chapter, "manufactured home" means either of the following:

- (1) A nonself-propelled vehicle designed for occupancy as a dwelling or sleeping place. **A manufactured home as defined in IC 9-13-2-96(a).**
- (2) A dwelling, including the equipment sold as a part of the dwelling, that:
 - (A) is factory assembled;

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(B) is transportable;
 (C) is intended for year-round occupancy;
 (D) is designed for transportation on its own chassis; and
 (E) was manufactured before the effective date of the federal
 Manufactured Housing Construction and Safety Standards
 Law of 1974 (42 U.S.C. 5401 et seq.). A mobile home (as
 defined in IC 9-13-2-103.2).

[SECTION 204. IC 10-18-2-19, AS AMENDED BY P.L.146-2024,
 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 JULY 1, 2026]: Sec. 19. (a) If a county executive desires to carry out
 this chapter, the county executive must adopt a declaratory resolution
 in substance as follows:

"Be it resolved, by the county executive of _____ County, that
 said county should proceed alone, or jointly with the city of _____
 located in such county, to carry out the purposes of
 IC 10-18-2."

(b) The resolution shall be recorded in the proceedings of the county
 executive. Notice of the adoption of the declaratory resolution shall be
 given by the county executive by the publication of the resolution two
 (2) times in full published at least a week apart in accordance with
 IC 5-3-1-2(m) or IC 5-3-1-4. IC 5-3-1-1.5.

(c) The county executive may:

- (1) appropriate money;
- (2) make loans;
- (3) issue bonds;
- (4) levy taxes; and
- (5) do everything that may be necessary to carry out this chapter.

If any bonds are issued under this chapter by a county and the bonds
 have to be refunded, it is not necessary for the county executive to
 adopt a declaratory resolution.

(d) The rights and powers of this chapter vested in any county
 executive may not be exhausted by being exercised one (1) or more
 times, but are continuing rights and powers.

(e) If there is a second or other subsequent exercise of power under
 this chapter by any county, it is not necessary for the county executive
 to adopt a declaratory resolution. Any county acting a second or
 subsequent time may proceed to carry out this chapter without any
 appropriation by the county fiscal body and without being required to
 comply with any other law relating to appropriations and budgets
 except for section 2 of this chapter.

SECTION 205. IC 10-18-4-22, AS AMENDED BY P.L.84-2016,
 SECTION 60, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

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JULY 1, 2026]: Sec. 22. (a) If a city legislative body wants to implement this chapter, the legislative body must adopt an ordinance that must be in substance as follows:

"Be it resolved by _____ (name of the city's legislative body) that the city should proceed (or jointly with _____ County, in which it is located) to carry out the purposes of IC 10-18-4."

The ordinance must be submitted to the mayor of the city for approval. If the ordinance is approved by the mayor, the city clerk shall give notice of the adoption of the ordinance by the publication of the ordinance in full by two (2) insertions published at least one (1) week apart under ~~IC 5-3-1-4~~. **IC 5-3-1-1.5.**

(b) The city may appropriate money, issue bonds, levy taxes, and do everything necessary to implement this chapter.

(c) If a city issues bonds under this chapter and the bonds must be refunded, the city's legislative body is not required to adopt an ordinance for that purpose.

(d) A city's rights and powers under this chapter are not exhausted by being exercised one (1) or more times, but are continuing rights and powers. A subsequent exercise of power under this chapter by a city does not require the city's legislative body to adopt an ordinance. A city that wants to act a subsequent time to implement this chapter may proceed, acting through its board of public works, with the approval of its mayor, when money has been appropriated for the action by an ordinance passed by the city's legislative body and approved by the mayor, without complying with any other law relating to appropriations and budgets except for section 3 of this chapter.

(e) A taxpayer aggrieved by an action under this section may appeal the decision to the circuit court, superior court, or probate court of the county within ten (10) days in the same manner as other appeals are taken from an action of the board. The cause of action shall be tried de novo.

] SECTION ~~<130>~~[206]. IC 16-18-2-215.5, AS ADDED BY P.L.87-2005, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 215.5. "Manufactured home", for purposes of IC 16-41-27, has the meaning set forth in ~~IC 22-12-1-16~~. ~~<>~~[**IC 9-13-2-96(a). The term includes a mobile home (as defined in IC 9-13-2-103.2).**

SECTION ~~<131>~~[207]. IC 16-18-2-238 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 238. "Mobile home", for purposes of IC 16-41-27, has meaning set forth in ~~IC 16-41-27-4~~. ~~<>~~[**IC 9-13-2-103.2. The term includes a manufactured home (as defined in IC 9-13-2-96(a)).**

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1 SECTION ~~<132>~~[208]. IC 16-41-27-3.5, AS ADDED BY
 2 P.L.87-2005, SECTION 6, IS AMENDED TO READ AS FOLLOWS
 3 [EFFECTIVE UPON PASSAGE]: Sec. 3.5. As used in this chapter,
 4 "manufactured home" has the meaning set forth in ~~IC 22-12-1-16.~~~~<>~~[
 5 **IC 9-13-2-96(a). The term includes a mobile home (as defined in**
 6 **IC 9-13-2-103.2).**

7 SECTION ~~<133>~~[209]. IC 16-41-27-4, AS AMENDED BY
 8 P.L.87-2005, SECTION 7, IS AMENDED TO READ AS FOLLOWS
 9 [EFFECTIVE UPON PASSAGE]: Sec. 4. As used in this chapter,
 10 "mobile home" ~~<>~~[**means a dwelling, including the equipment sold**
 11 **as a part of the dwelling; that:**

- 12 (1) ~~is factory assembled;~~
- 13 (2) ~~is transportable;~~
- 14 (3) ~~is intended for year-round occupancy;~~
- 15 (4) ~~is designed for transportation on its own chassis; and~~
- 16 (5) ~~was manufactured before the effective date of the federal~~
 17 ~~Manufactured Housing Construction and Safety Standards Law of~~
 18 ~~1974 (42 U.S.C. 5401 et seq.); has the meaning set forth in~~
 19 **IC 9-13-2-103.2. The term includes a manufactured home (as**
 20 **defined in IC 9-13-2-96(a)).**

21 SECTION ~~<134>~~[210. IC 20-46-7-12, AS AMENDED BY
 22 P.L.159-2020, SECTION 63, IS AMENDED TO READ AS
 23 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 12. (a) Except as
 24 provided by IC 5-1-14-10 and subsection (c), the maximum term or
 25 repayment period for bonds issued by a school corporation for a school
 26 building construction project may not exceed twenty (20) years after
 27 the date of the issuance of the bonds.

28 (b) If a school corporation is an eligible school corporation under
 29 IC 5-1-5-2.5 or IC 5-1-5-2.6, the school corporation may extend the
 30 repayment period beyond the maximum repayment period that applied
 31 to the bond, loan, or lease at the time the obligation was incurred as
 32 provided by IC 5-1-5-2.5 or IC 5-1-5-2.6.

33 (c) Except as provided by IC 5-1-14-10, the maximum term or
 34 repayment period for bonds issued by a school corporation for a school
 35 building construction project and to repay loans made or guaranteed by
 36 a federal agency may not exceed forty (40) years after the date of the
 37 issuance of the bonds.

38 SECTION 211. IC 20-46-7-15, AS AMENDED BY P.L.244-2017,
 39 SECTION 105, IS AMENDED TO READ AS FOLLOWS
 40 [EFFECTIVE UPON PASSAGE]: Sec. 15. (a) As used in this section,
 41 "debt service fund" includes the separate debt service fund for the



1 payment of debt service on bonds used to implement solutions to a
 2 contractual retirement or severance liability.

3 (b) As used in this section, "eligible school corporation" has the
 4 meaning set forth in IC 5-1-5-2.5 or IC 5-1-5-2.6.

5 (c) As used in this section, "increment" refers to the annual
 6 increment computed under IC 5-1-5-2.5 or IC 5-1-5-2.6 with respect
 7 to bonds issued to retire or otherwise refund other bonds for each year
 8 that the bonds that are being retired or refunded would have been
 9 outstanding.

10 (d) A school corporation may make a request to continue to impose
 11 a debt service fund levy in the amount that the school corporation
 12 would have been able to impose to pay debt service on bonds that were
 13 retired or refunded by the issuance of refunding bonds. A school
 14 corporation must include in its request a copy of the ordinance adopted
 15 under IC 5-1-5-2.5 or IC 5-1-5-2.6.

16 (e) The department of local government finance shall grant the
 17 school corporation permission to continue to impose such a debt
 18 service fund levy if the department finds that the school corporation
 19 qualifies to issue refunding bonds under IC 5-1-5-2.5 or IC 5-1-5-2.6.

20 (f) An eligible school corporation that is granted permission to
 21 impose a debt service fund levy as described in this section may
 22 transfer the lesser of the amount of credits granted under IC 6-1.1-20.6
 23 against the school corporation's combined levy for all the school
 24 corporation's funds or the amount of the increment from the debt
 25 service fund to the operations fund.

26 SECTION 212. IC 20-48-4-2, AS AMENDED BY P.L.147-2016,
 27 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 28 JULY 1, 2026]: Sec. 2. (a) The board may authorize the trustee to issue
 29 township warrants or bonds to pay for the building or the proportional
 30 cost of it. The warrants or bonds:

- 31 (1) may run for a period not exceeding fifteen (15) years;
- 32 (2) may bear interest at any rate; and
- 33 (3) shall be sold for not less than par.

34 The township trustee, before issuing the warrants or bonds, shall place
 35 a notice in accordance with ~~IC 5-3-1-4~~ IC 5-3-1-1.5 in at least one (1)
 36 appropriate publication announcing the sale of the bonds in at least one
 37 (1) issue a week for three (3) weeks. The notice must comply with
 38 IC 5-3-1 and must set forth the amount of bonds offered, the
 39 denomination, the period to run, the rate of interest, and the date, place,
 40 and time of selling. The township board shall attend the bond sale and
 41 must concur in the sale before the bonds are sold.

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(b) The board shall annually levy sufficient taxes each year to pay at least one-fifteenth (1/15) of the warrants or bonds, including interest, and the trustee shall apply the annual tax to the payment of the warrants or bonds each year.

(c) A debt of the township may not be created except by the township board in the manner specified in this section. The board may bring an action in the name of the state against the bond of a trustee to recover for the use of the township funds expended in the unauthorized payment of a debt. The board may appropriate and the township trustee shall pay from township funds a reasonable sum for attorney's fees for this purpose.

(d) If a taxpayer serves the board with a written demand that the board bring an action as described in subsection (c), and after thirty (30) days the board has not brought an action, a taxpayer may bring an action to recover for the use of the township funds expended in the unauthorized payment of a debt. An action brought under this subsection shall be brought in the name of the state.

SECTION ~~213~~ [214]. IC 22-12-1-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 14. "Industrialized building system" means any part of a building or other structure that is in whole or in substantial part fabricated in an off-site manufacturing facility for installation or assembly at the building site as part of a Class 1 structure, a Class 2 structure, or another building or structure. However, the term does not include a mobile structure, a **manufactured home**, or a system that is capable of inspection at the building site.

SECTION ~~135~~ [214]. IC 22-12-1-16, AS AMENDED BY P.L.198-2016, SECTION 651, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 16. "Manufactured home" has the meaning set forth in 42 U.S.C. 5402 as it existed on January 1, 2003. ~~IC 9-13-2-96(a)~~. The term includes a mobile home (as defined in IC 16-41-27-4); as defined in IC 9-13-2-103.2.

SECTION ~~136~~ [215]. IC 22-12-1-17, AS AMENDED BY P.L.101-2006, SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 17. (a) "Mobile structure" means any part of a fabricated unit that is designed to be:

- (1) towed ~~on its own~~ with or without a permanent chassis; and
- (2) connected to utilities for year-round occupancy or use as a Class 1 structure, a Class 2 structure, or another structure.

(b) The term includes the following:

- (1) Two (2) or more components that can be retracted for towing purposes and subsequently expanded for additional capacity.

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(2) Two (2) or more units that are separately towable but designed to be joined into one (1) integral unit.

(3) One (1) or more units that include a hoisting and lowering mechanism equipped with a platform that:

(A) moves between two (2) or more landings; and

(B) is used to transport one (1) or more individuals.

SECTION ~~<137>~~[216]. IC 25-23.7-2-7, AS AMENDED BY P.L.87-2005, SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7. "Manufactured home" means at:

(1) dwelling meeting the definition set forth in IC 22-12-1-16; or

(2) mobile home being installed in a mobile home community: has the meaning set forth in IC 9-13-2-96(a). The term includes a mobile home (as defined in IC 9-13-2-103.2).

SECTION ~~<138>~~[217]. IC 25-23.7-2-7.5, AS ADDED BY P.L.87-2005, SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7.5. "Mobile home" has the meaning set forth in IC ~~16-41-27-4~~. ~~<>~~[IC 9-13-2-103.2. The term includes a manufactured home (as defined in IC 9-13-2-96(a)).

SECTION ~~<139>~~[218]. IC 25-23.7-3-8, AS AMENDED BY P.L.84-2016, SECTION 108, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. The board shall:

(1) enforce and administer this article;

(2) adopt rules under IC 4-22-2 for the administration and enforcement of this article, including competency standards and a code of ethics for licensed installers;

(3) prescribe the requirements for and the form of licenses issued or renewed under this article;

(4) issue, deny, suspend, and revoke licenses in accordance with this article;

(5) in accordance with IC 25-1-7, investigate and prosecute complaints involving licensees or individuals the board has reason to believe should be licensees, including complaints concerning the failure to comply with this article or rules adopted under this article;

(6) bring actions in the name of the state of Indiana in an appropriate circuit court, superior court, or probate court to enforce compliance with this article or rules adopted under this article;

(7) establish fees in accordance with IC 25-1-8;

(8) inspect the records of a licensee in accordance with rules adopted by the board;

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(9) conduct or designate a board member or other representative to conduct public hearings on any matter for which a hearing is required under this article and to exercise all powers granted under IC 4-21.5; ~~and~~

(10) maintain the board's office, files, records, and property in the city of Indianapolis; ~~and~~

(11) ensure any certification or recertification required by 42 U.S.C. 5403, as amended, or any other provision of the federal Manufactured Housing Construction and Safety Standards Law (42 U.S.C. 5401 et seq.), is submitted to or has been included in a plan submitted to the secretary of the United States Department of Housing and Urban Development.

SECTION ~~440~~ 219. IC 26-1-9.1-102, AS AMENDED BY P.L.199-2023, SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 102. (a) In IC 26-1-9.1:

(1) "Accession" means goods that are physically united with other goods in such a manner that the identity of the original goods is not lost.

(2) "Account", except as used in "account for", "account statement", "account to", "commodity account" in subdivision (14), "customer's account", "deposit account" in subdivision (29), "on account of", and "statement of account", means a right to payment of a monetary obligation, whether or not earned by performance:

(A) for property that has been or is to be sold, leased, licensed, assigned, or otherwise disposed of;

(B) for services rendered or to be rendered;

(C) for a policy of insurance issued or to be issued;

(D) for a secondary obligation incurred or to be incurred;

(E) for energy provided or to be provided;

(F) for the use or hire of a vessel under a charter or other contract;

(G) arising out of the use of a credit or charge card or information contained on or for use with the card; or

(H) as winnings in a lottery or other game of chance operated or sponsored by a state other than Indiana, a governmental unit of a state, or a person licensed or authorized to operate the game by a state or governmental unit of a state.

The term does not include a right to a payment of a prize awarded by the state lottery commission in the Indiana state lottery established under IC 4-30. The term includes controllable

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accounts and health-care-insurance receivables. The term does not include (i) chattel paper, (ii) commercial tort claims, (iii) deposit accounts, (iv) investment property, (v) letter-of-credit rights or letters of credit, (vi) rights to payment for money or funds advanced or sold, other than rights arising out of the use of a credit or charge card or information contained on or for use with the card, or (vii) rights to payment evidenced by an instrument.

(3) "Account debtor" means a person obligated on an account, chattel paper, or general intangible. The term does not include persons obligated to pay a negotiable instrument, even if the negotiable instrument evidences chattel paper.

(4) "Accounting", except as used in "accounting for", means a record:

(A) signed by a secured party;

(B) indicating the aggregate unpaid secured obligations as of a date not more than thirty-five (35) days earlier or thirty-five (35) days later than the date of the record; and

(C) identifying the components of the obligations in reasonable detail.

(5) "Agricultural lien" means an interest, other than a security interest, in farm products:

(A) that secures payment or performance of an obligation for:

(i) goods or services furnished in connection with a debtor's farming operation; or

(ii) rent on real property leased by a debtor in connection with the debtor's farming operation;

(B) that is created by statute in favor of a person that:

(i) in the ordinary course of its business furnished goods or services to a debtor in connection with the debtor's farming operation; or

(ii) leased real property to a debtor in connection with the debtor's farming operation; and

(C) whose effectiveness does not depend on the person's possession of the personal property.

(6) "As-extracted collateral" means:

(A) oil, gas, or other minerals that are subject to a security interest that:

(i) is created by a debtor having an interest in the minerals before extraction; and

(ii) attaches to the minerals as extracted; or

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- 1 (B) accounts arising out of the sale at the wellhead or
 2 minehead of oil, gas, or other minerals in which the debtor had
 3 an interest before extraction.
- 4 (7) The following terms have the following meanings:
- 5 (A) "Assignee", except as used in "assignee for benefit of
 6 creditors", means a person (i) in whose favor a security interest
 7 that secures an obligation is created or provided for under a
 8 security agreement, whether or not the obligation is
 9 outstanding or (ii) to which an account, chattel paper, payment
 10 intangible, or promissory note has been sold. The term
 11 includes a person to which a security interest has been
 12 transferred by a secured party.
- 13 (B) "Assignor" means a person that (i) under a security
 14 agreement creates or provides for a security interest that
 15 secures an obligation or (ii) sells an account, chattel paper,
 16 payment intangible, or promissory note. The term includes a
 17 secured party that has transferred a security interest to another
 18 person.
- 19 (8) "Bank" means an organization that is engaged in the business
 20 of banking. The term includes savings banks, savings and loan
 21 associations, credit unions, and trust companies.
- 22 (9) "Cash proceeds" means proceeds that are money, checks,
 23 deposit accounts, or the like.
- 24 (10) "Certificate of title" means a certificate of title with respect
 25 to which a statute provides for the security interest in question to
 26 be indicated on the certificate as a condition or result of the
 27 security interest's obtaining priority over the rights of a lien
 28 creditor with respect to the collateral. The term includes another
 29 record maintained as an alternative to a certificate of title by the
 30 governmental unit that issues certificates of title if a statute
 31 permits the security interest in question to be indicated on the
 32 record as a condition or result of the security interest's obtaining
 33 priority over the rights of a lien creditor with respect to the
 34 collateral.
- 35 (11) "Chattel paper" means:
- 36 (A) a right to payment of a monetary obligation secured by
 37 specific goods, if the right to payment and security interest are
 38 evidenced by a record; or
- 39 (B) a right to payment of a monetary obligation owed by a
 40 lessee under a lease agreement with respect to specific goods
 41 and a monetary obligation owed by the lessee in connection
 42 with the transaction giving rise to the lease if:

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- 1 (i) the right to payment and lease agreement are evidenced
 2 by a record; and
 3 (ii) the predominant purpose of the transaction giving rise to
 4 the lease was to give the lessee the right to possession and
 5 use of the goods.
 6 The term does not include a right to payment arising out of a
 7 charter or other contract involving the use or hire of a vessel, or
 8 a right to payment arising out of the use of a credit or charge card
 9 or information contained on or for use with the card.
 10 (12) "Collateral" means the property subject to a security interest
 11 or agricultural lien. The term includes:
 12 (A) proceeds to which a security interest attaches;
 13 (B) accounts, chattel paper, payment intangibles, and
 14 promissory notes that have been sold; and
 15 (C) goods that are the subject of a consignment.
 16 (13) "Commercial tort claim" means a claim arising in tort with
 17 respect to which:
 18 (A) the claimant is an organization; or
 19 (B) the claimant is an individual and the claim:
 20 (i) arose in the course of the claimant's business or
 21 profession; and
 22 (ii) does not include damages arising out of personal injury
 23 to or the death of an individual.
 24 (14) "Commodity account" means an account maintained by a
 25 commodity intermediary in which a commodity contract is carried
 26 for a commodity customer.
 27 (15) "Commodity contract" means a commodity futures contract,
 28 an option on a commodity futures contract, a commodity option,
 29 or another contract if the contract or option is:
 30 (A) traded on or subject to the rules of a board of trade that has
 31 been designated as a contract market for such a contract
 32 pursuant to federal commodities laws; or
 33 (B) traded on a foreign commodity board of trade, exchange,
 34 or market, and is carried on the books of a commodity
 35 intermediary for a commodity customer.
 36 (16) "Commodity customer" means a person for which a
 37 commodity intermediary carries a commodity contract on its
 38 books.
 39 (17) "Commodity intermediary" means a person that:
 40 (A) is registered as a futures commission merchant under
 41 federal commodities law; or

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- 1 (B) in the ordinary course of its business provides clearance or
 2 settlement services for a board of trade that has been
 3 designated as a contract market pursuant to federal
 4 commodities law.
- 5 (18) "Communicate" means:
 6 (A) to send a written or other tangible record;
 7 (B) to transmit a record by any means agreed upon by the
 8 persons sending and receiving the record; or
 9 (C) in the case of transmission of a record to or by a filing
 10 office, to transmit a record by any means prescribed by
 11 filing-office rule.
- 12 (19) "Consignee" means a merchant to which goods are delivered
 13 in a consignment.
- 14 (20) "Consignment" means a transaction, regardless of its form,
 15 in which a person delivers goods to a merchant for the purpose of
 16 sale and:
 17 (A) the merchant:
 18 (i) deals in goods of that kind under a name other than the
 19 name of the person making delivery;
 20 (ii) is not an auctioneer; and
 21 (iii) is not generally known by its creditors to be
 22 substantially engaged in selling the goods of others;
 23 (B) with respect to each delivery, the aggregate value of the
 24 goods is one thousand dollars (\$1,000) or more at the time of
 25 delivery;
 26 (C) the goods are not consumer goods immediately before
 27 delivery; and
 28 (D) the transaction does not create a security interest that
 29 secures an obligation.
- 30 (21) "Consignor" means a person that delivers goods to a
 31 consignee in a consignment.
- 32 (22) "Consumer debtor" means a debtor in a consumer
 33 transaction.
- 34 (23) "Consumer goods" means goods that are used or bought for
 35 use primarily for personal, family, or household purposes.
- 36 (24) "Consumer-goods transaction" means a consumer transaction
 37 in which:
 38 (A) an individual incurs an obligation primarily for personal,
 39 family, or household purposes; and
 40 (B) a security interest in consumer goods secures the
 41 obligation.

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(25) "Consumer obligor" means an obligor who is an individual and who incurred the obligation as part of a transaction entered into primarily for personal, family, or household purposes.

(26) "Consumer transaction" means a transaction in which (i) an individual incurs an obligation primarily for personal, family, or household purposes, (ii) a security interest secures the obligation, and (iii) the collateral is held or acquired primarily for personal, family, or household purposes. The term includes consumer-goods transactions.

(27) The following terms have the following meanings:

(A) "Continuation statement" means an amendment of a financing statement that:

(i) identifies, by its file number, the initial financing statement to which it relates; and

(ii) indicates that it is a continuation statement for, or that it is filed to continue the effectiveness of, the identified financing statement.

(B) "Controllable account" means an account evidenced by a controllable electronic record that provides that the account debtor undertakes to pay the person that has control under IC 26-1-12-105 of the controllable electronic record.

(C) "Controllable payment intangible" means a payment intangible evidenced by a controllable electronic record that provides that the account debtor undertakes to pay the person that has control under IC 26-1-12-105 of the controllable electronic record.

(28) "Debtor" means:

(A) a person having an interest, other than a security interest or other lien, in the collateral, whether or not the person is an obligor;

(B) a seller of accounts, chattel paper, payment intangibles, or promissory notes; or

(C) a consignee.

(29) "Deposit account" means a demand, time, savings, passbook, or similar account maintained with a bank. The term does not include investment property or accounts evidenced by an instrument.

(30) "Document" means a document of title or a receipt of the type described in IC 26-1-7-201(b).

(31) [Reserved.]

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- 1 (32) "Encumbrance" means a right, other than an ownership
 2 interest, in real property. The term includes mortgages and other
 3 liens on real property.
 4 (33) "Equipment" means goods other than inventory, farm
 5 products, or consumer goods.
 6 (34) "Farm products" means goods, other than standing timber,
 7 with respect to which the debtor is engaged in a farming operation
 8 and which are:
 9 (A) crops grown, growing, or to be grown, including:
 10 (i) crops produced on trees, vines, and bushes; and
 11 (ii) aquatic goods produced in aquacultural operations;
 12 (B) livestock, born or unborn, including aquatic goods
 13 produced in aquacultural operations;
 14 (C) supplies used or produced in a farming operation; or
 15 (D) products of crops or livestock in their unmanufactured
 16 states.
 17 (35) "Farming operation" means raising, cultivating, propagating,
 18 fattening, grazing, or any other farming, livestock, or aquacultural
 19 operation.
 20 (36) "File number" means the number assigned to an initial
 21 financing statement pursuant to IC 26-1-9.1-519(a).
 22 (37) "Filing office" means an office designated in IC 26-1-9.1-501
 23 as the place to file a financing statement.
 24 (38) "Filing-office rule" means a rule adopted pursuant to
 25 IC 26-1-9.1-526.
 26 (39) "Financing statement" means a record or records composed
 27 of an initial financing statement and any filed record relating to
 28 the initial financing statement.
 29 (40) "Fixture filing" means the filing of a financing statement
 30 covering goods that are or are to become fixtures and satisfying
 31 IC 26-1-9.1-502(a) and IC 26-1-9.1-502(b). The term includes the
 32 filing of a financing statement covering goods of a transmitting
 33 utility which are or are to become fixtures.
 34 (41) "Fixtures" means goods that have become so related to
 35 particular real property that an interest in them arises under real
 36 property law.
 37 (42) "General intangible" means any personal property, including
 38 things in action, other than accounts, chattel paper, commercial
 39 tort claims, deposit accounts, documents, goods, instruments,
 40 investment property, letter-of-credit rights, letters of credit,
 41 money, and oil, gas, or other minerals before extraction. The term

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1 includes controllable electronic records, payment intangibles, and
2 software.

3 (43) "Good faith" means honesty in fact and the observance of
4 reasonable commercial standards of fair dealing.

5 (44) "Goods" means all things that are movable when a security
6 interest attaches. The term includes (i) fixtures, (ii) standing
7 timber that is to be cut and removed under a conveyance or
8 contract for sale, (iii) the unborn young of animals, (iv) crops
9 grown, growing, or to be grown, even if the crops are produced on
10 trees, vines, or bushes, and (v) manufactured homes. The term
11 also includes a computer program embedded in goods and any
12 supporting information provided in connection with a transaction
13 relating to the program if (i) the program is associated with the
14 goods in such a manner that it customarily is considered part of
15 the goods, or (ii) by becoming the owner of the goods, a person
16 acquires a right to use the program in connection with the goods.
17 The term does not include a computer program embedded in
18 goods that consist solely of the medium in which the program is
19 embedded. The term also does not include accounts, chattel
20 paper, commercial tort claims, deposit accounts, documents,
21 general intangibles, instruments, investment property,
22 letter-of-credit rights, letters of credit, money, or oil, gas, or other
23 minerals before extraction.

24 (45) "Governmental unit" means a subdivision, agency,
25 department, county, parish, municipality, or other unit of the
26 government of the United States, a state, or a foreign country. The
27 term includes an organization having a separate corporate
28 existence if the organization is eligible to issue debt on which
29 interest is exempt from income taxation under the laws of the
30 United States.

31 (46) "Health-care-insurance receivable" means an interest in or
32 claim under a policy of insurance that is a right to payment of a
33 monetary obligation for health-care goods or services provided.

34 (47) "Instrument" means a negotiable instrument or any other
35 writing that evidences a right to the payment of a monetary
36 obligation, is not itself a security agreement or lease, and is of a
37 type that in the ordinary course of business is transferred by
38 delivery with any necessary endorsement or assignment. The term
39 does not include (i) investment property, (ii) letters of credit, (iii)
40 writings that evidence a right to payment arising out of the use of
41 a credit or charge card or information contained on or for use with
42 the card, or (iv) writings that evidence chattel paper.

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- (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 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.

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- 1 (54) The following terms have the following meanings:
 2 (A) "Manufactured-home transaction" means a secured
 3 transaction:
 4 (i) that creates a purchase-money security interest in a
 5 manufactured home, other than a manufactured home held
 6 as inventory; or
 7 (ii) in which a manufactured home, other than a
 8 manufactured home held as inventory, is the primary
 9 collateral.
 10 (B) "Money" has the meaning set forth in IC 26-1-1-201(24),
 11 but does not include a deposit account.
 12 (55) "Mortgage" means a consensual interest in real property,
 13 including fixtures, that secures payment or performance of an
 14 obligation.
 15 (56) "New debtor" means a person that becomes bound as debtor
 16 under IC 26-1-9.1-203(d) by a security agreement previously
 17 entered into by another person.
 18 (57) "New value" means (i) money, (ii) money's worth in
 19 property, services, or new credit, or (iii) release by a transferee of
 20 an interest in property previously transferred to the transferee.
 21 The term does not include an obligation substituted for another
 22 obligation.
 23 (58) "Noncash proceeds" means proceeds other than cash
 24 proceeds.
 25 (59) "Obligor" means a person that, with respect to an obligation
 26 secured by a security interest in or an agricultural lien on the
 27 collateral, (i) owes payment or other performance of the
 28 obligation, (ii) has provided property other than the collateral to
 29 secure payment or other performance of the obligation, or (iii) is
 30 otherwise accountable in whole or in part for payment or other
 31 performance of the obligation. The term does not include issuers
 32 or nominated persons under a letter of credit.
 33 (60) "Original debtor", except as used in IC 26-1-9.1-310(c),
 34 means a person that, as debtor, entered into a security agreement
 35 to which a new debtor has become bound under
 36 IC 26-1-9.1-203(d).
 37 (61) "Payment intangible" means a general intangible under
 38 which the account debtor's principal obligation is a monetary
 39 obligation. The term includes a controllable payment intangible.
 40 (62) "Person related to", with respect to an individual, means:
 41 (A) the spouse of the individual;

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- 1 (B) a brother, brother-in-law, sister, or sister-in-law of the
 2 individual;
 3 (C) an ancestor or lineal descendant of the individual or the
 4 individual's spouse; or
 5 (D) any other relative, by blood or marriage, of the individual
 6 or the individual's spouse who shares the same home with the
 7 individual.
 8 (63) "Person related to", with respect to an organization, means:
 9 (A) a person directly or indirectly controlling, controlled by,
 10 or under common control with the organization;
 11 (B) an officer or director of, or a person performing similar
 12 functions with respect to, the organization;
 13 (C) an officer or director of, or a person performing similar
 14 functions with respect to, a person described in clause (A);
 15 (D) the spouse of an individual described in clause (A), (B), or
 16 (C); or
 17 (E) an individual who is related by blood or marriage to an
 18 individual described in clause (A), (B), (C), or (D) and shares
 19 the same home with the individual.
 20 (64) "Proceeds", except as used in IC 26-1-9.1-609(b), means the
 21 following property:
 22 (A) Whatever is acquired upon the sale, lease, license,
 23 exchange, or other disposition of collateral.
 24 (B) Whatever is collected on, or distributed on account of,
 25 collateral.
 26 (C) Rights arising out of collateral.
 27 (D) To the extent of the value of collateral, claims arising out
 28 of the loss, nonconformity, or interference with the use of,
 29 defects or infringement of rights in, or damage to, the
 30 collateral.
 31 (E) To the extent of the value of collateral and to the extent
 32 payable to the debtor or the secured party, insurance payable
 33 by reason of the loss or nonconformity of, defects or
 34 infringement of rights in, or damage to, the collateral.
 35 (65) "Promissory note" means an instrument that evidences a
 36 promise to pay a monetary obligation, does not evidence an order
 37 to pay, and does not contain an acknowledgment by a bank that
 38 the bank has received for deposit a sum of money or funds.
 39 (66) "Proposal" means a record signed by a secured party that
 40 includes the terms on which the secured party is willing to accept
 41 collateral in full or partial satisfaction of the obligation it secures

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1 pursuant to IC 26-1-9.1-620, IC 26-1-9.1-621, and IC 26-1-9.1-622.
 2 (67) "Public-finance transaction" means a secured transaction in
 3 connection with which:

4 (A) debt securities are issued;

5 (B) all or a portion of the securities issued have an initial
 6 stated maturity of at least twenty (20) years; and

7 (C) the debtor, obligor, secured party, account debtor, or other
 8 person obligated on collateral, assignor or assignee of a
 9 secured obligation, or assignor or assignee of a security
 10 interest is a state or a governmental unit of a state.

11 (68) "Public organic record" means a record that is available to
 12 the public for inspection and is:

13 (A) a record consisting of the record initially filed with or
 14 issued by a state or the United States to form or organize an
 15 organization and any record filed with or issued by the state or
 16 the United States which amends or restates the initial record;

17 (B) an organic record of a business trust consisting of the
 18 record initially filed with a state and any record filed with the
 19 state which amends or restates the initial record, if a statute of
 20 the state governing business trusts requires that the record be
 21 filed with the state; or

22 (C) a record consisting of legislation enacted by the legislature
 23 of a state or the Congress of the United States which forms or
 24 organizes an organization, any record amending the
 25 legislation, and any record filed with or issued by the state or
 26 the United States which amends or restates the name of the
 27 organization.

28 (69) "Pursuant to commitment", with respect to an advance made
 29 or other value given by a secured party, means pursuant to the
 30 secured party's obligation, whether or not a subsequent event of
 31 default or other event not within the secured party's control has
 32 relieved or may relieve the secured party from its obligation.

33 (70) "Record", except as used in "for record", "of record", "record
 34 or legal title", and "record owner", means information that is
 35 inscribed on a tangible medium or that is stored in an electronic
 36 or other medium and is retrievable in perceivable form.

37 (71) "Registered organization" means an organization formed or
 38 organized solely under the law of a single state or the United
 39 States by the filing of a public organic record with, the issuance
 40 of a public organic record by, or the enactment of legislation by
 41 the state or the United States. The term includes a business trust
 42 that is formed or organized under the law of a single state if a

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statute of the state governing business trusts requires that the business trust's organic record be filed with the state.

(72) "Secondary obligor" means an obligor to the extent that:

(A) the obligor's obligation is secondary; or

(B) the obligor has a right of recourse with respect to an obligation secured by collateral against the debtor, another obligor, or property of either.

(73) "Secured party" means:

(A) a person in whose favor a security interest is created or provided for under a security agreement, whether or not any obligation to be secured is outstanding;

(B) a person that holds an agricultural lien;

(C) a consignor;

(D) a person to which accounts, chattel paper, payment intangibles, or promissory notes have been sold;

(E) a trustee, indenture trustee, agent, collateral agent, or other representative in whose favor a security interest or agricultural lien is created or provided for; or

(F) a person that holds a security interest arising under IC 26-1-2-401, IC 26-1-2-505, IC 26-1-2-711(3), IC 26-1-2.1-508(5), IC 26-1-4-210, or IC 26-1-5.1-118.

(74) "Security agreement" means an agreement that creates or provides for a security interest.

(75) [Reserved.]

(76) "Software" means a computer program and any supporting information provided in connection with a transaction relating to the program. The term does not include a computer program that is included in the definition of goods.

(77) "State" means a state of the United States, the District of Columbia, Puerto Rico, the United States Virgin Islands, or any territory or insular possession subject to the jurisdiction of the United States.

(78) "Supporting obligation" means a letter-of-credit right or secondary obligation that supports the payment or performance of an account, chattel paper, a document, a general intangible, an instrument, or investment property.

(79) [Reserved.]

(80) "Termination statement" means an amendment of a financing statement that:

(A) identifies, by its file number, the initial financing statement to which it relates; and

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- 1 (B) indicates either that it is a termination statement or that the
 2 identified financing statement is no longer effective.
 3 (81) "Transmitting utility" means a person primarily engaged in
 4 the business of:
 5 (A) operating a railroad, subway, street railway, or trolley bus;
 6 (B) transmitting communications electrically,
 7 electromagnetically, or by light;
 8 (C) transmitting goods by pipeline or sewer; or
 9 (D) transmitting or producing and transmitting electricity,
 10 steam, gas, or water.
 11 (b) "Control" as provided in IC 26-1-7-106 and the following
 12 definitions outside IC 26-1-9.1 apply to IC 26-1-9.1:
 13 "Applicant" IC 26-1-5.1-102.
 14 "Beneficiary" IC 26-1-5.1-102.
 15 "Broker" IC 26-1-8.1-102.
 16 "Certificated security" IC 26-1-8.1-102.
 17 "Check" IC 26-1-3.1-104.
 18 "Clearing corporation" IC 26-1-8.1-102.
 19 "Contract for sale" IC 26-1-2-106.
 20 "Controllable electronic record" IC 26-1-12-102.
 21 "Customer" IC 26-1-4-104.
 22 "Entitlement holder" IC 26-1-8.1-102.
 23 "Financial asset" IC 26-1-8.1-102.
 24 "Holder in due course" IC 26-1-3.1-302.
 25 "Issuer" (with respect to a letter of credit or letter-of-credit right)
 26 IC 26-1-5.1-102.
 27 "Issuer" (with respect to a security) IC 26-1-8.1-201.
 28 "Issuer" (with respect to documents of title) IC 26-1-7-102.
 29 "Lease" IC 26-1-2.1-103.
 30 "Lease agreement" IC 26-1-2.1-103.
 31 "Lease contract" IC 26-1-2.1-103.
 32 "Leasehold interest" IC 26-1-2.1-103.
 33 "Lessee" IC 26-1-2.1-103.
 34 "Lessee in ordinary course of business" IC 26-1-2.1-103.
 35 "Lessor" IC 26-1-2.1-103.
 36 "Lessor's residual interest" IC 26-1-2.1-103.
 37 "Letter of credit" IC 26-1-5.1-102.
 38 "Merchant" IC 26-1-2-104.
 39 "Negotiable instrument" IC 26-1-3.1-104.
 40 "Nominated person" IC 26-1-5.1-102.
 41 "Note" IC 26-1-3.1-104.
 42 "Proceeds of a letter of credit" IC 26-1-5.1-114.

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1 "Protected purchaser" IC 26-1-8.1-303.
 2 "Prove" IC 26-1-3.1-103.
 3 "Qualifying purchaser" IC 26-1-12-102.
 4 "Sale" IC 26-1-2-106.
 5 "Securities account" IC 26-1-8.1-501.
 6 "Securities intermediary" IC 26-1-8.1-102.
 7 "Security" IC 26-1-8.1-102.
 8 "Security certificate" IC 26-1-8.1-102.
 9 "Security entitlement" IC 26-1-8.1-102.
 10 "Uncertificated security" IC 26-1-8.1-102.
 11 (c) IC 26-1-1 contains general definitions and principles of
 12 construction and interpretation applicable throughout IC 26-1-9.1.
 13 SECTION ~~IC 26-1-1~~ [220. IC 32-21-5-7, AS AMENDED BY
 14 P.L.186-2025, SECTION 166, IS AMENDED TO READ AS
 15 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 7. (a) The Indiana real
 16 estate commission established by IC 25-34.1-2-1 shall adopt a specific
 17 disclosure form that contains the following:
 18 (1) Disclosure by the owner of the known condition of the
 19 following:
 20 (A) The foundation.
 21 (B) The mechanical systems.
 22 (C) The roof.
 23 (D) The structure.
 24 (E) The water and sewer systems.
 25 (F) Additions that may require improvements to the sewage
 26 disposal system.
 27 (G) Other areas that the Indiana real estate commission
 28 determines are appropriate.
 29 (2) Disclosure by the owner of known:
 30 (A) contamination caused by the manufacture of a controlled
 31 substance (as defined by IC 35-48-1.1-7) on the property that
 32 has not been certified as decontaminated by a qualified
 33 inspector who is certified under IC 16-19-3.1; or
 34 (B) manufacture of methamphetamine or dumping of waste
 35 from the manufacture of methamphetamine in a residential
 36 structure on the property.
 37 (3) A notice to the prospective buyer that contains substantially
 38 the following language:
 39 "The prospective buyer and the owner may wish to obtain
 40 professional advice or inspections of the property and provide for
 41 appropriate provisions in a contract between them concerning any

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advice, inspections, defects, or warranties obtained on the property.".

(4) A notice to the prospective buyer that contains substantially the following language:

"The representations in this form are the representations of the owner and are not the representations of the agent, if any. This information is for disclosure only and is not intended to be a part of any contract between the buyer and owner.".

(5) A disclosure by the owner that an airport is located within a geographical distance from the property as determined by the Indiana real estate commission. The commission may consider the differences between an airport serving commercial airlines and an airport that does not serve commercial airlines in determining the distance to be disclosed.

(6) A disclosure by the owner that:

(A) the property is located near a military installation, within a state area of interest (as defined in IC 36-7-30.2-6), and may be impacted to some degree by the effects of the installation's military operations; and

(B) local laws may restrict use and development of the property to promote compatibility with military installation operations.

(7) If the owner has personal knowledge of the fact that all or a portion of the real estate is located within a community's flood plain boundaries, as indicated in a Federal Emergency Management Agency Flood Insurance Rate Map, a disclosure by the owner of that fact.

(8) A disclosure by the owner that the property is located within a locally designated historic district under IC 36-7-11.

(9) A disclosure by the owner of a conservation easement (as defined in IC 32-23-5-2).

(10) A disclosure by the owner if the property has a lien pursuant to a written agreement with a redevelopment commission or reuse authority under any of the following:

(A) IC 8-22-3.5-9.8(b).

(B) IC 36-7-14-39.6(b).

(C) IC 36-7-15.1-26.6(b).

(D) IC 36-7-30-26.5(b).

(E) IC 36-7-30.5-31.5(b).

(b) Responsibility for the disclosure required under subsection (a)(6) rests solely with the owner of the property and no liability for the owner's failure to make the required disclosure shall accrue to any third

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1 party. Failure of the owner to make the required disclosure under
 2 subsection (a)(6) shall not:

- 3 (1) invalidate the transfer of the property; or
 4 (2) create any encumbrance or lien upon any legal or equitable
 5 title to the property.

6 SECTION 221. IC 32-25.5-3-11, AS ADDED BY P.L.27-2017,
 7 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 8 UPON PASSAGE]: Sec. 11. (a) If:

9 (1) a meeting of a homeowners association is called in accordance
 10 with the requirements of the homeowners association's governing
 11 documents, regardless of whether the meeting is:

- 12 (A) an annual meeting;
 13 (B) a special meeting; or
 14 (C) any other meeting called by the board or the members;

15 (2) a purpose of the meeting is the election or appointment of
 16 members of the board of directors of the homeowners association;
 17 and

18 (3) the number of members of the homeowners association in
 19 attendance at the meeting does not constitute a quorum as defined
 20 in the governing documents of the homeowners association;

21 the members of the board of directors at the time of the meeting may
 22 continue to serve until their successors are selected and qualified,
 23 regardless of the length of any member's term or the number of terms
 24 the member has served.

25 (b) The failure of a homeowners association to achieve a quorum at
 26 a meeting described in subsection (a), **or the fact that a member is**
 27 **not eligible to serve on the board of directors or vote in the election**
 28 **of the board of directors under subsection (d),** does not exempt any
 29 member from, or create an affirmative defense for any member with
 30 respect to:

31 (1) the member's obligations under the homeowners association's
 32 governing documents; or

33 (2) the member's obligations to otherwise abide by covenants
 34 regulating:

- 35 (A) the use of real estate; or
 36 (B) the payment of assessments.

37 (c) If a homeowners association's governing documents permit both
 38 the homeowners association and members of the homeowners
 39 association to enforce provisions of the governing documents, the
 40 homeowners association has authority both:

41 (1) as a corporation or an entity; and

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(2) as derived from the members of the homeowners association's board;

to enforce the governing documents of the homeowners association.

(d) Beginning after the effective date of this subsection as added by HEA 1210-2026, only members of the homeowners association who use their property as a homestead (as defined in IC 6-1.1-12-37) are eligible to:

(1) be elected and serve as a member of the board of directors of the homeowners association;

(2) cast a vote for a member of the homeowners association who is eligible to be a member of the board of directors of the homeowners association; or

(3) cast a vote on a matter regarding any of the following:

(A) A prohibition or restriction of an owner of a privately owned residential property from using the property as a rental property.

(B) A prohibition or restriction regarding the use of property as a rental property.

The term of a member of the board of directors of a homeowners association who does not meet the qualification under this section terminates on the effective date of this subsection as added by HEA 1210-2026.

SECTION 222]. IC 36-1-12-3, AS AMENDED BY P.L.86-2025, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 3. (a) The board may purchase or lease materials in the manner provided in IC 5-22 and perform any public work, by means of its own workforce, without awarding a contract whenever the cost of that public work project is estimated to be less than three hundred seventy-five thousand dollars (\$375,000), adjusted annually by ~~the~~ **an amount equal to the unadjusted** percentage change **for all items** in the Consumer Price Index for all Urban Consumers as published by the United States Bureau of Labor Statistics **for the immediately preceding year. On or before January 15, 2026, and on or before January 1 of each year thereafter,** the department of local government finance shall annually publish the adjusted cost estimate threshold for the current year, determined in the manner required by this subsection, ~~on the department's website.~~ **in the Indiana Register under IC 4-22-7-7. For purposes of applying the annual cost estimate threshold adjustment, the annual percentage change is applied to the adjusted amount for the immediately preceding year.**

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1 **(b)** Before a board may perform any work under this section by
 2 means of its own workforce, the political subdivision or agency must
 3 have a group of employees on its staff who are capable of performing
 4 the construction, maintenance, and repair applicable to that work.

5 ~~(c)~~ For purposes of ~~this subsection~~, **determining** the cost of a public
 6 work project, **the cost** includes:

- 7 (1) the actual cost of materials, labor, equipment, and rental;
- 8 (2) a reasonable rate for use of trucks and heavy equipment
- 9 owned; and
- 10 (3) all other expenses incidental to the performance of the project.

11 ~~(b)~~ **(d)** This subsection applies only to a municipality or a county.
 12 The workforce of a municipality or county may perform a public work
 13 described in subsection (a) only if:

- 14 (1) the workforce, through demonstrated skills, training, or
- 15 expertise, is capable of performing the public work; and
- 16 (2) for a public work project under subsection (a) whose cost is
- 17 estimated to be more than one hundred thousand dollars
- 18 (\$100,000), the board:

19 (A) publishes a notice under IC 5-3-1 that:

- 20 (i) describes the public work that the board intends to
- 21 perform with its own workforce; and
- 22 (ii) sets forth the projected cost of each component of the
- 23 public work as described in subsection (a); and

24 (B) determines at a public meeting that it is in the public
 25 interest to perform the public work with the board's own
 26 workforce.

27 A public work project performed by a board's own workforce must be
 28 inspected and accepted as complete in the same manner as a public
 29 work project performed under a contract awarded after receiving bids.

30 ~~(c)~~ **(e)** When the project involves the rental of equipment with an
 31 operator furnished by the owner, or the installation or application of
 32 materials by the supplier of the materials, the project is considered to
 33 be a public work project and subject to this chapter. However, an
 34 annual contract may be awarded for equipment rental and materials to
 35 be installed or applied during a calendar or fiscal year if the proposed
 36 project or projects are described in the bid specifications.

37 ~~(d)~~ **(f)** A board of aviation commissioners or an airport authority
 38 board may purchase or lease materials in the manner provided in
 39 IC 5-22 and perform any public work by means of its own workforce
 40 and owned or leased equipment, in the construction, maintenance, and
 41 repair of any airport roadway, runway, taxiway, or aircraft parking

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apron whenever the cost of that public work project is estimated to be less than one hundred fifty thousand dollars (\$150,000).

(e) (g) Municipal and county hospitals must comply with this chapter for all contracts for public work that are financed in whole or in part with cumulative building fund revenue, as provided in section 1(c) of this chapter. However, if the cost of the public work is estimated to be less than fifty thousand dollars (\$50,000), as reflected in the board minutes, the hospital board may have the public work done without receiving bids, by purchasing the materials and performing the work by means of its own workforce and owned or leased equipment.

(f) (h) If a public works project involves a structure, an improvement, or a facility under the control of a public highway department that is under the political control of a unit (as defined in IC 36-1-2-23) and involved in the construction, maintenance, or repair of a public highway (as defined in IC 9-25-2-4), the department may not artificially divide the project to bring any part of the project under this section.

SECTION ~~<142>~~ [223]. IC 36-1-12.5-10, AS AMENDED BY P.L.233-2015, SECTION 331, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 10. The governing body shall

(1) ~~provide~~ **submit the following** to the director of the department of local government ~~finance~~ **finance's computer gateway** not more than sixty (60) days after the date of execution of the guaranteed savings contract:

(A) (1) A copy of the executed guaranteed savings contract.

(B) (2) The:

(i) (A) energy or water consumption costs;

(ii) (B) wastewater usage costs; and

(iii) (C) billable revenues, if any;

before the date of execution of the guaranteed savings contract. ~~and~~

(C) (3) The documentation using industry engineering standards for:

(i) (A) stipulated savings; and

(ii) (B) related capital expenditures. ~~and~~

(2) ~~annually report to the director of the department of local government finance, in accordance with procedures established by the department, the savings resulting in the previous year from the guaranteed savings contract or utility efficiency program.~~

SECTION ~~<143>~~ [224]. IC 36-1-12.5-12, AS AMENDED BY P.L.233-2015, SECTION 332, IS AMENDED TO READ AS

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FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 12. ~~(a)~~ An improvement that is not causally connected to a conservation measure may be included in a guaranteed savings contract if:

(1) the total value of the improvement does not exceed fifteen percent (15%) of the total value of the guaranteed savings contract; and

(2) either:

(A) the improvement is necessary to conform to a law, a rule, or an ordinance; or

(B) an analysis within the guaranteed savings contract demonstrates that:

(i) there is an economic advantage to the political subdivision in implementing an improvement as part of the guaranteed savings contract; and

(ii) the savings justification for the improvement is documented by industry engineering standards.

~~(b) The information required under subsection (a) must be reported to the director of the department of local government finance:~~

SECTION ~~<144>~~ [225]. IC 36-1-20-3.6 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 3.6. (a) ~~<A>~~ Except as provided in subsection (c), a unit may not adopt or enforce an ordinance, resolution, regulation, policy, or rule that:

(1) prohibits or restricts an owner of a privately owned residential property from using the property as a rental property; or

(2) has the effect of prohibiting or restricting the use of property as a rental property.

(b) This section does not prohibit a unit from enforcing any:

(1) generally applicable health and safety regulations;

(2) building codes, fire codes, or reasonable occupancy standards; or

(3) registration or inspection requirements set forth in this chapter, provided the requirements do not operate to impose a cap or limit described in subsection (a).

[(c) A unit that has adopted an ordinance, resolution, regulation, policy, or rule before January 1, 2026, that does not comply with subsection (a) is exempt from the provisions of this section until January 1, 2028, at which time a unit described in this subsection shall comply with this section.

SECTION 226. IC 36-1-24-6, AS ADDED BY P.L.73-2018, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

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JULY 1, 2018 (RETROACTIVE)]: Sec. 6. (a) As used in this chapter, "short term rental" means the rental of:

- (1) a single family home;
- (2) a dwelling unit in a single family home;
- (3) a dwelling unit in a two-family or multifamily dwelling; or
- (4) a dwelling unit in a condominium, cooperative, or time share;

for terms of less than thirty (30) days at a time through a short term rental platform. The term includes a detached accessory structure, including a guest house, or other living quarters that are intended for human habitation, if the entire property is designated for a single family residential use.

(b) The term does not include property that is used for any nonresidential use. **For purposes of section 1 of this chapter, the term does not include a private, owner occupied business with two (2) to ten (10) guest rooms where overnight accommodations and a morning meal are provided to the public for compensation and that is operated primarily as a business.**

SECTION 227. IC 36-2-3-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 7. (a) The fiscal body shall hold its meetings in the county seat, in the county auditor's office, or in another location provided by the county executive and approved by the fiscal body.

(b) The fiscal body:

- (1) shall hold a regular meeting in January after its election, for the purpose of organization and other business;
- (2) shall hold a regular meeting annually, as prescribed by IC 6-1.1-17, to adopt the county's annual budget and tax rate;
- (3) may hold a special meeting under subsection (c) or (d); and
- (4) in the case of a county subject to IC 36-2-3.5, shall hold meetings at a regularly scheduled time each month that does not conflict with the meetings of the county executive.

(c) A special meeting of the fiscal body may be called:

- (1) by the county auditor or the president of the fiscal body; or
- (2) by a majority of the members of the fiscal body.

At least forty-eight (48) hours before the meeting, the auditor, president, or members calling the meeting shall give written notice of the meeting to each member of the fiscal body and publish, at least one (1) day before the meeting, the notice in accordance with ~~IC 5-3-1-4~~. **IC 5-3-1-1.5.** This subsection does not apply to a meeting called to deal with an emergency under IC 5-14-1.5-5.

(d) If a court orders the county auditor to make an expenditure of county money for a purpose for which an appropriation has not been

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made, the auditor shall immediately call an emergency meeting of the fiscal body to discuss the matter. Notwithstanding subsection (c), the meeting must be held within three (3) working days of the receipt of the order by the auditor, and notice of the meeting day, time, and ~~places~~ **place** is sufficient if:

- (1) given by telephone to the members of the fiscal body; and
- (2) given according to IC 5-14-1.5.

SECTION ~~<145>~~ [228]. IC 36-2-11-14.5, AS AMENDED BY P.L.127-2017, SECTION 79, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 14.5. (a) As used in this section, "manufactured home" has the meaning set forth in ~~IC 9-13-2-96(b).~~ **IC 9-13-2-96(a). The term includes a mobile home (as defined in IC 9-13-2-103.2).**

(b) As used in this section, "mobile home" has the meaning set forth in ~~IC 6-1.1-7-1(b).~~ **IC 9-13-2-103.2. The term includes a manufactured home (as defined in IC 9-13-2-96(a)).**

(c) A person must do the following to record a purchase contract that is subject to IC 9-17-6-17:

- (1) Submit the following to the county recorder:
 - (A) A copy of the title to the manufactured home or mobile home.
 - (B) An affidavit stating whether the contract requires the seller or the buyer to pay the property taxes imposed on the manufactured home or mobile home.
- (2) Pay any applicable recording fees.

(d) The county recorder shall record a purchase contract submitted for recording under IC 9-17-6-17 by a person who complies with subsection (c). The county recorder shall do the following:

- (1) Provide the information described in subsection (c)(1) to the county treasurer with respect to each contract recorded under this section.
- (2) Notify the township assessor of the township in which the mobile home is located, or to which the mobile home will be moved, that a contract for the sale of the mobile home has been recorded. If there is no township assessor for the township, the county recorder shall provide the notice required by this subdivision to the county assessor.

SECTION ~~<146>~~ [229]. IC 36-4-3-19, AS AMENDED BY P.L.104-2022, SECTION 160, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 19. (a) If disannexation is ordered under this chapter by the works board of a municipality and no appeal is taken, the clerk of the municipality shall, without

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1 compensation and not later than ten (10) days after the order is made,
 2 make and certify a complete transcript of the disannexation
 3 proceedings to the auditor of each county in which the disannexed lots
 4 or lands lie and to the office of the secretary of state. The county
 5 auditor shall list those lots or lands appropriately for taxation. The
 6 proceedings of the works board shall not be certified to the county
 7 auditor or to the office of the secretary of state if an appeal to the
 8 circuit court has been taken.

9 (b) In all proceedings begun in or appealed to the circuit court, if
 10 vacation or disannexation is ordered, the clerk of the court shall
 11 immediately after the judgment of the court, or after a decision on
 12 appeal to the supreme court or court of appeals if the judgment on
 13 appeal is not reversed, certify the judgment of the circuit court, as
 14 affirmed or modified, to each of the following:

15 (1) The auditor of each county in which the lands or lots affected
 16 lie, on receipt of one dollar (\$1) for the making and certifying of
 17 the transcript from the petitioners for the disannexation.

18 (2) The office of the secretary of state.

19 (3) The circuit court clerk of each county in which the lands or
 20 lots affected are located.

21 (4) The county election board of each county in which the lands
 22 or lots affected are located.

23 (5) If a board of registration exists, the board of each county in
 24 which the lands or lots affected are located.

25 (6) The office of census data established by IC 2-5-1.1-12.2.

26 (c) The county auditor shall forward a list of lots or lands
 27 disannexed under this section to the following:

28 (1) The county highway department of each county in which the
 29 lands or lots affected are located.

30 (2) The county surveyor of each county in which the lands or lots
 31 affected are located.

32 (3) Each plan commission, if any, that lost or gained jurisdiction
 33 over the disannexed territory.

34 (4) The township trustee of each township that lost or gained
 35 jurisdiction over the disannexed territory.

36 (5) The sheriff of each county in which the lands or lots affected
 37 are located.

38 (6) The office of the secretary of state.

39 (7) The office of census data established by IC 2-5-1.1-12.2.

40 (8) The department of local government finance, not later than
 41 August 1, in the manner described by the department.

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(9) The state GIS officer (as defined in IC 4-23-7.3-10), not later than August 1, in the manner prescribed by the state GIS officer (as defined in IC 4-23-7.3-10).

The county auditor may require the clerk of the municipality to furnish an adequate number of copies of the list of disannexed lots or lands or may charge the clerk a fee for photoreproduction of the list.

(d) A disannexation described by this section takes effect upon the clerk of the municipality filing the order with:

(1) the county auditor of each county in which the annexed territory is located; and

(2) the circuit court clerk, or if a board of registration exists, the board of each county in which the annexed territory is located.

(e) The clerk of the municipality shall notify the office of the secretary of state and the office of census data established by IC 2-5-1.1-12.2 of the date a disannexation is effective under this chapter.

SECTION ~~447~~ [230]. IC 36-4-3-22, AS AMENDED BY P.L.38-2021, SECTION 84, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 22. (a) The clerk of the municipality shall file:

(1) each annexation ordinance against which:

(A) a remonstrance or an appeal has not been filed during the period permitted under this chapter; or

(B) a remonstrance was filed without a sufficient number of signatures to meet the requirements of section 11.3(c) of this chapter, in the case of an annexation for which an annexation ordinance was adopted after June 30, 2015; or

(2) the certified copy of a final and unappealable judgment ordering an annexation to take place;

with the county auditor, circuit court clerk, and board of registration (if a board of registration exists) of each county in which the annexed territory is located, the office of the secretary of state, and the office of census data established by IC 2-5-1.1-12.2. The clerk of the municipality shall record each annexation ordinance adopted under this chapter in the office of the county recorder of each county in which the annexed territory is located.

(b) The ordinance or judgment must be filed and recorded no later than ninety (90) days after:

(1) the expiration of the period permitted for a remonstrance or appeal;

(2) the delivery of a certified order under section 15 of this chapter; or

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(3) the date the county auditor files the written certification with the legislative body under section 11.2 of this chapter, in the case of an annexation described in subsection (a)(1)(B).

(c) Failure to record the annexation ordinance as provided in subsection (a) does not invalidate the ordinance.

(d) The county auditor shall forward a copy of any annexation ordinance filed under this section to the following:

(1) The county highway department of each county in which the lots or lands affected are located.

(2) The county surveyor of each county in which the lots or lands affected are located.

(3) Each plan commission, if any, that lost or gained jurisdiction over the annexed territory.

(4) The sheriff of each county in which the lots or lands affected are located.

(5) The township trustee of each township that lost or gained jurisdiction over the annexed territory.

(6) The office of the secretary of state.

(7) The office of census data established by IC 2-5-1.1-12.2.

(8) The department of local government finance, not later than August 1, in the manner described by the department.

(9) The state GIS officer (as defined in IC 4-23-7.3-10), not later than August 1, in the manner prescribed by the state GIS officer (as defined in IC 4-23-7.3-10).

(e) The county auditor may require the clerk of the municipality to furnish an adequate number of copies of the annexation ordinance or may charge the clerk a fee for photoreproduction of the ordinance. The county auditor shall notify the office of the secretary of state and the office of census data established by IC 2-5-1.1-12.2 of the date that the annexation ordinance is effective under this chapter.

(f) The county auditor or county surveyor shall, upon determining that an annexation ordinance has become effective under this chapter, indicate the annexation upon the property taxation records maintained in the office of the auditor or the office of the county surveyor.

[SECTION 231. IC 36-7-4-920 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 920. (a) The board of zoning appeals shall fix a reasonable time for the hearing of administrative appeals, exceptions, uses, and variances.

(b) Public notice in accordance with IC 5-3-1-2 and ~~IC 5-3-1-4~~ IC 5-3-1-1.5 and due notice to interested parties shall be given at least ten (10) days before the date set for the hearing.

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(c) The party taking the appeal, or applying for the exception, use, or variance, may be required to assume the cost of public notice and due notice to interested parties. At the hearing, each party may appear in person, by agent, or by attorney.

(d) The board shall, by rule, determine who are interested parties, how notice is to be given to them, and who is required to give that notice.

(e) The staff (as defined in the zoning ordinance), if any, may appear before the board at the hearing and present evidence in support of or in opposition to the granting of a variance or the determination of any other matter.

(f) Other persons may appear and present relevant evidence.

(g) A person may not communicate with any member of the board before the hearing with intent to influence the member's action on a matter pending before the board. Not less than five (5) days before the hearing, however, the staff (as defined in the zoning ordinance), if any, may file with the board a written statement setting forth any facts or opinions relating to the matter.

(h) The board may require any party adverse to any pending petition to enter a written appearance specifying the party's name and address. If the written appearance is entered more than four (4) days before the hearing, the board may also require the petitioner to furnish each adverse party with a copy of the petition and a plot plan of the property involved.

] SECTION ~~148~~ [232]. IC 36-7-14-39, AS AMENDED BY P.L.181-2025, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 39. (a) As used in this section:

"Allocation area" means that part of a redevelopment project area to which an allocation provision of a declaratory resolution adopted under section 15 of this chapter refers for purposes of distribution and allocation of property taxes.

"Base assessed value" means, subject to subsection (j), the following:

(1) If an allocation provision is adopted after June 30, 1995, in a declaratory resolution or an amendment to a declaratory resolution establishing an economic development 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

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- 1 (B) to the extent that it is not included in clause (A), the net
 2 assessed value of property that is assessed as residential
 3 property under the rules of the department of local government
 4 finance, within the allocation area, as finally determined for
 5 the current assessment date.
- 6 (2) If an allocation provision is adopted after June 30, 1997, in a
 7 declaratory resolution or an amendment to a declaratory
 8 resolution establishing a redevelopment project area:
- 9 (A) the net assessed value of all the property as finally
 10 determined for the assessment date immediately preceding the
 11 effective date of the allocation provision of the declaratory
 12 resolution, as adjusted under subsection (h); plus
- 13 (B) to the extent that it is not included in clause (A), the net
 14 assessed value of property that is assessed as residential
 15 property under the rules of the department of local government
 16 finance, as finally determined for the current assessment date.
- 17 (3) If:
- 18 (A) an allocation provision adopted before June 30, 1995, in
 19 a declaratory resolution or an amendment to a declaratory
 20 resolution establishing a redevelopment project area expires
 21 after June 30, 1997; and
- 22 (B) after June 30, 1997, a new allocation provision is included
 23 in an amendment to the declaratory resolution;
- 24 the net assessed value of all the property as finally determined for
 25 the assessment date immediately preceding the effective date of
 26 the allocation provision adopted after June 30, 1997, as adjusted
 27 under subsection (h).
- 28 (4) Except as provided in subdivision (5), for all other allocation
 29 areas, the net assessed value of all the property as finally
 30 determined for the assessment date immediately preceding the
 31 effective date of the allocation provision of the declaratory
 32 resolution, as adjusted under subsection (h).
- 33 (5) If an allocation area established in an economic development
 34 area before July 1, 1995, is expanded after June 30, 1995, the
 35 definition in subdivision (1) applies to the expanded part of the
 36 area added after June 30, 1995.
- 37 (6) If an allocation area established in a redevelopment project
 38 area before July 1, 1997, is expanded after June 30, 1997, the
 39 definition in subdivision (2) applies to the expanded part of the
 40 area added after June 30, 1997.
- 41 Except as provided in section 39.3 of this chapter, "property taxes"
 42 means taxes imposed under IC 6-1.1 on real property. However, upon

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1 approval by a resolution of the redevelopment commission adopted
 2 before June 1, 1987, "property taxes" also includes taxes imposed
 3 under IC 6-1.1 on depreciable personal property. If a redevelopment
 4 commission adopted before June 1, 1987, a resolution to include within
 5 the definition of property taxes, taxes imposed under IC 6-1.1 on
 6 depreciable personal property that has a useful life in excess of eight
 7 (8) years, the commission may by resolution determine the percentage
 8 of taxes imposed under IC 6-1.1 on all depreciable personal property
 9 that will be included within the definition of property taxes. However,
 10 the percentage included must not exceed twenty-five percent (25%) of
 11 the taxes imposed under IC 6-1.1 on all depreciable personal property.

12 (b) A declaratory resolution adopted under section 15 of this chapter
 13 on or before the allocation deadline determined under subsection (i)
 14 may include a provision with respect to the allocation and distribution
 15 of property taxes for the purposes and in the manner provided in this
 16 section. A declaratory resolution previously adopted may include an
 17 allocation provision by the amendment of that declaratory resolution on
 18 or before the allocation deadline determined under subsection (i) in
 19 accordance with the procedures required for its original adoption. A
 20 declaratory resolution or amendment that establishes an allocation
 21 provision must include a specific finding of fact, supported by
 22 evidence, that the adoption of the allocation provision will result in
 23 new property taxes in the area that would not have been generated but
 24 for the adoption of the allocation provision. For an allocation area
 25 established before July 1, 1995, the expiration date of any allocation
 26 provisions for the allocation area is June 30, 2025, or the last date of
 27 any obligations that are outstanding on July 1, 2015, whichever is later.
 28 A declaratory resolution or an amendment that establishes an allocation
 29 provision after June 30, 1995, must specify an expiration date for the
 30 allocation provision. For an allocation area established before July 1,
 31 2008, the expiration date may not be more than thirty (30) years after
 32 the date on which the allocation provision is established. For an
 33 allocation area established after June 30, 2008, the expiration date may
 34 not be more than twenty-five (25) years after the date on which the first
 35 obligation was incurred to pay principal and interest on bonds or lease
 36 rentals on leases payable from tax increment revenues. However, with
 37 respect to bonds or other obligations that were issued before July 1,
 38 2008, if any of the bonds or other obligations that were scheduled when
 39 issued to mature before the specified expiration date and that are
 40 payable only from allocated tax proceeds with respect to the allocation
 41 area remain outstanding as of the expiration date, the allocation
 42 provision does not expire until all of the bonds or other obligations are

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no longer outstanding. Notwithstanding any other law, 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, the expiration date of the allocation provision may not be more than thirty-five (35) years after the date on which the allocation provision is established. The allocation provision may apply to all or part of the redevelopment project 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) This subdivision applies to a fire protection territory established after December 31, 2022. If a unit becomes a participating unit of a fire protection territory that is established after a declaratory resolution is adopted under section 15 of this chapter, the excess of the proceeds of the property taxes attributable to an increase in the property tax rate for the participating unit of a fire protection territory:

(A) except as otherwise provided by this subdivision, shall be determined as follows:

STEP ONE: Divide the unit's tax rate for fire protection for the year before the establishment of the fire protection territory by the participating unit's tax rate as part of the fire protection territory.

STEP TWO: Subtract the STEP ONE amount from one (1).

STEP THREE: Multiply the STEP TWO amount by the allocated property tax attributable to the participating unit of the fire protection territory; and

(B) to the extent not otherwise included in subdivisions (1) and (3), the amount determined under STEP THREE of clause

(A) shall be allocated to and distributed in the form of an allocated property tax revenue pass back to the participating

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1 unit of the fire protection territory for the assessment date with
 2 respect to which the allocation is made.

3 However, if the redevelopment commission determines that it is
 4 unable to meet its debt service obligations with regards to the
 5 allocation area without all or part of the allocated property tax
 6 revenue pass back to the participating unit of a fire protection area
 7 under this subdivision, then the allocated property tax revenue
 8 pass back under this subdivision shall be reduced by the amount
 9 necessary for the redevelopment commission to meet its debt
 10 service obligations of the allocation area. The calculation under
 11 this subdivision must be made by the redevelopment commission
 12 in collaboration with the county auditor and the applicable fire
 13 protection territory. Any calculation determined according to
 14 clause (A) must be submitted to the department of local
 15 government finance in the manner prescribed by the department
 16 of local government finance. The department of local government
 17 finance shall verify the accuracy of each calculation.

18 (3) The excess of the proceeds of the property taxes imposed for
 19 the assessment date with respect to which the allocation and
 20 distribution is made that are attributable to taxes imposed after
 21 being approved by the voters in a referendum or local public
 22 question conducted after April 30, 2010, not otherwise included
 23 in subdivisions (1) and (2) shall be allocated to and, when
 24 collected, paid into the funds of the taxing unit for which the
 25 referendum or local public question was conducted.

26 (4) Except as otherwise provided in this section, property tax
 27 proceeds in excess of those described in subdivisions (1), (2), and
 28 (3) shall be allocated to the redevelopment district and, when
 29 collected, paid into an allocation fund for that allocation area that
 30 may be used by the redevelopment district only to do one (1) or
 31 more of the following:

32 (A) Pay the principal of and interest on any obligations
 33 payable solely from allocated tax proceeds which are incurred
 34 by the redevelopment district for the purpose of financing or
 35 refinancing the redevelopment of that allocation area.

36 (B) Establish, augment, or restore the debt service reserve for
 37 bonds payable solely or in part from allocated tax proceeds in
 38 that allocation area.

39 (C) Pay the principal of and interest on bonds payable from
 40 allocated tax proceeds in that allocation area and from the
 41 special tax levied under section 27 of this chapter.

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- 1 (D) Pay the principal of and interest on bonds issued by the
 2 unit to pay for local public improvements that are physically
 3 located in or physically connected to that allocation area.
 4 (E) Pay premiums on the redemption before maturity of bonds
 5 payable solely or in part from allocated tax proceeds in that
 6 allocation area.
 7 (F) Make payments on leases payable from allocated tax
 8 proceeds in that allocation area under section 25.2 of this
 9 chapter.
 10 (G) Reimburse the unit for expenditures made by it for local
 11 public improvements (which include buildings, parking
 12 facilities, and other items described in section 25.1(a) of this
 13 chapter) that are physically located in or physically connected
 14 to that allocation area.
 15 (H) Reimburse the unit for rentals paid by it for a building or
 16 parking facility that is physically located in or physically
 17 connected to that allocation area under any lease entered into
 18 under IC 36-1-10.
 19 (I) For property taxes first due and payable before January 1,
 20 2009, pay all or a part of a property tax replacement credit to
 21 taxpayers in an allocation area as determined by the
 22 redevelopment commission. This credit equals the amount
 23 determined under the following STEPS for each taxpayer in a
 24 taxing district (as defined in IC 6-1.1-1-20) that contains all or
 25 part of the allocation area:
 26 STEP ONE: Determine that part of the sum of the amounts
 27 under IC 6-1.1-21-2(g)(1)(A), IC 6-1.1-21-2(g)(2),
 28 IC 6-1.1-21-2(g)(3), IC 6-1.1-21-2(g)(4), and
 29 IC 6-1.1-21-2(g)(5) (before their repeal) that is attributable to
 30 the taxing district.
 31 STEP TWO: Divide:
 32 (i) that part of each county's eligible property tax
 33 replacement amount (as defined in IC 6-1.1-21-2 (before its
 34 repeal)) for that year as determined under IC 6-1.1-21-4
 35 (before its repeal) that is attributable to the taxing district;
 36 by
 37 (ii) the STEP ONE sum.
 38 STEP THREE: Multiply:
 39 (i) the STEP TWO quotient; times
 40 (ii) the total amount of the taxpayer's taxes (as defined in
 41 IC 6-1.1-21-2 (before its repeal)) levied in the taxing district

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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 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.

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- 1 (iv) Establish, augment, or restore any debt service reserve
 2 under this subdivision.
- 3 (M) Expend money and provide financial assistance as
 4 authorized in section 12.2(a)(27) of this chapter.
- 5 (N) Expend revenues that are allocated for police and fire
 6 services on both capital expenditures and operating expenses
 7 as authorized in section 12.2(a)(28) of this chapter.
- 8 The allocation fund may not be used for operating expenses of the
 9 commission.
- 10 (5) Except as provided in subsection (g), before June 15 of each
 11 year, the commission shall do the following:
- 12 (A) Determine the amount, if any, by which the assessed value
 13 of the taxable property in the allocation area for the most
 14 recent assessment date minus the base assessed value, when
 15 multiplied by the estimated tax rate of the allocation area, will
 16 exceed the amount of assessed value needed to produce the
 17 property taxes necessary to make, when due, principal and
 18 interest payments on bonds described in subdivision (4), plus
 19 the amount necessary for other purposes described in
 20 subdivision (4).
- 21 (B) Provide a written notice to the county auditor, the fiscal
 22 body of the county or municipality that established the
 23 department of redevelopment, and the officers who are
 24 authorized to fix budgets, tax rates, and tax levies under
 25 IC 6-1.1-17-5 for each of the other taxing units that is wholly
 26 or partly located within the allocation area. The county auditor,
 27 upon receiving the notice, shall forward this notice (in an
 28 electronic format) to the department of local government
 29 finance not later than June 15 of each year. The notice must:
- 30 (i) state the amount, if any, of excess assessed value that the
 31 commission has determined may be allocated to the
 32 respective taxing units in the manner prescribed in
 33 subdivision (1); or
- 34 (ii) state that the commission has determined that there is no
 35 excess assessed value that may be allocated to the respective
 36 taxing units in the manner prescribed in subdivision (1).
- 37 The county auditor shall allocate to the respective taxing units
 38 the amount, if any, of excess assessed value determined by the
 39 commission. The commission may not authorize an allocation
 40 of assessed value to the respective taxing units under this
 41 subdivision if to do so would endanger the interests of the
 42 holders of bonds described in subdivision (4) or lessors under

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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 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:

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- 1 (A) the amount of allocated tax proceeds necessary to make,
 2 when due, principal and interest payments on bonds described
 3 in subdivision (4) for the project; plus
 4 (B) the amount necessary for other purposes described in
 5 subdivision (4) for the project;
 6 the amount of the excess assessed value that generates more than
 7 two hundred percent (200%) of the amounts described in clauses
 8 (A) and (B) shall be allocated to the respective taxing units in the
 9 manner prescribed by subdivision (1).
- 10 (c) For the purpose of allocating taxes levied by or for any taxing
 11 unit or units, the assessed value of taxable property in a territory in the
 12 allocation area that is annexed by any taxing unit after the effective
 13 date of the allocation provision of the declaratory resolution is the
 14 lesser of:
 15 (1) the assessed value of the property for the assessment date with
 16 respect to which the allocation and distribution is made; or
 17 (2) the base assessed value.
- 18 (d) Property tax proceeds allocable to the redevelopment district
 19 under subsection (b)(4) may, subject to subsection (b)(5), be
 20 irrevocably pledged by the redevelopment district for payment as set
 21 forth in subsection (b)(4).
- 22 (e) Notwithstanding any other law, each assessor shall, upon
 23 petition of the redevelopment commission, reassess the taxable
 24 property situated upon or in, or added to, the allocation area, effective
 25 on the next assessment date after the petition.
- 26 (f) Notwithstanding any other law, the assessed value of all taxable
 27 property in the allocation area, for purposes of tax limitation, property
 28 tax replacement, and formulation of the budget, tax rate, and tax levy
 29 for each political subdivision in which the property is located is the
 30 lesser of:
 31 (1) the assessed value of the property as valued without regard to
 32 this section; or
 33 (2) the base assessed value.
- 34 (g) If any part of the allocation area is located in an enterprise zone
 35 created under IC 5-28-15, the unit that designated the allocation area
 36 shall create funds as specified in this subsection. A unit that has
 37 obligations, bonds, or leases payable from allocated tax proceeds under
 38 subsection (b)(4) shall establish an allocation fund for the purposes
 39 specified in subsection (b)(4) and a special zone fund. Such a unit
 40 shall, until the end of the enterprise zone phase out period, deposit each
 41 year in the special zone fund any amount in the allocation fund derived
 42 from property tax proceeds in excess of those described in subsection

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(b)(1), (b)(2), and (b)(3) from property located in the enterprise zone that exceeds the amount sufficient for the purposes specified in subsection (b)(4) for the year. The amount sufficient for purposes specified in subsection (b)(4) for the year shall be determined based on the pro rata portion 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 has no obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(4) shall establish a special zone fund and deposit all the property tax proceeds in excess of those described in subsection (b)(1), (b)(2), and (b)(3) in the fund derived from property tax proceeds in excess of those described in subsection (b)(1), (b)(2), and (b)(3) from property located in the enterprise zone. 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)(4), except that where reference is made in subsection (b)(4) 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. Those programs shall reserve at least one-half (1/2) of their enrollment in any session for residents of the enterprise zone.

(h) 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 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 redevelopment 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 one (1) time to neutralize any effect of the annual adjustment on the property tax proceeds allocated to the redevelopment district under this section. However, the adjustments under this subsection:

(1) may not include the effect of phasing in assessed value due to property tax abatements under IC 6-1.1-12.1;

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(2) may not produce less property tax proceeds allocable to the redevelopment district under subsection (b)(4) than would otherwise have been received if the reassessment under the reassessment plan or the annual adjustment had not occurred; and (3) may decrease base assessed value only to the extent that assessed values in the allocation area have been decreased due to annual adjustments or the reassessment under the reassessment plan.

Assessed value increases attributable to the application of an abatement schedule under IC 6-1.1-12.1 may not be included in the base assessed value of an allocation area. ~~The department of local government finance may prescribe procedures for county and township officials to follow to assist the department in making the adjustments.~~ **The county auditor shall, in the manner prescribed by the department of local government finance, submit the forms required by this subsection to the department of local government finance no later than July 15 of each year.**

(i) The allocation deadline referred to in subsection (b) is determined in the following manner:

(1) The initial allocation deadline is December 31, 2011.

(2) Subject to subdivision (3), the initial allocation deadline and subsequent allocation deadlines are automatically extended in increments of five (5) years, so that allocation deadlines subsequent to the initial allocation deadline fall on December 31, 2016, and December 31 of each fifth year thereafter.

(3) At least one (1) year before the date of an allocation deadline determined under subdivision (2), the general assembly may enact a law that:

(A) terminates the automatic extension of allocation deadlines under subdivision (2); and

(B) specifically designates a particular date as the final allocation deadline.

(j) If a redevelopment commission adopts a declaratory resolution or an amendment to a declaratory resolution that contains an allocation provision and the redevelopment commission makes either of the filings required under section 17(e) of this chapter after the first anniversary of the effective date of the allocation provision, the auditor of the county in which the unit 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

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(2) the date on which the documents are filed with the department of local government finance.

(k) For an allocation area established after June 30, 2025, "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.

[SECTION 233. IC 36-7-14-39.6, AS ADDED BY P.L.249-2015, SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 39.6. (a) A redevelopment commission may enter into a written agreement with a taxpayer who owns, or is otherwise obligated to pay property taxes on, tangible property that is or will be located in an allocation area established under this chapter in which the taxpayer waives review of any assessment of the taxpayer's tangible property that is located in the allocation area for an assessment date that occurs during the term of any specified bond or lease obligations that are payable from property taxes in accordance with an allocation provision for the allocation area and any applicable statute, ordinance, or resolution. An agreement described in this section may precede the establishment of the allocation area or the determination to issue bonds or enter into leases payable from the allocated property taxes.

(b) The original owner of each nonowner occupied residential property subject to the two percent (2%) tax cap, that is located in the tax increment financing area and is excluded from the base assessed value, shall upon completion of construction enter into a written agreement with the redevelopment commission indicating the owner shall be obligated to pay the property tax for the portion of outstanding bonds in the tax increment financing district attributable to the property until the term length of the original outstanding bond is retired. The written agreement with the redevelopment commission shall be considered a lien on the property and shall be included as part of the residential real estate sales disclosure under IC 32-21-5. If the property is subsequently sold as a homestead property and becomes subject to the one percent (1%) tax cap, the new owner shall be responsible for the lien on the property attributable to the written agreement with the redevelopment commission, and the new homestead property owner shall be obligated to fulfill the terms of the written agreement including the payment of the property tax liability included in the agreement.

SECTION 234. IC 36-7-14-39.8, AS ADDED BY P.L.123-2024, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 39.8. (a) Notwithstanding any other law, if the

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Indiana economic development corporation subsequently designates territory that is located in an existing allocation area under this chapter as an innovation development district under IC 36-7-32.5, the allocation area may not be renewed or extended under this chapter until the term of the innovation development district expires.

(b) Notwithstanding any other law, for taxing districts that include multiple tax increment financing districts under this chapter, the original tax increment financing district does not expire and stays active only for the purpose of satisfying outstanding bonds issued by the subsequent tax increment financing district, only if the redevelopment commission completes the following requirements:

(1) Provides a written appeal to and receives the approval of the department of local government finance.

(2) Provides written notice to the state board of accounts of the appeal.

SECTION ~~149~~ [235]. IC 36-7-14-48, AS AMENDED BY P.L.236-2023, SECTION 180, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 48. (a) Notwithstanding section 39(a) of this chapter, with respect to the allocation and distribution of property taxes for the accomplishment of a program adopted under section 45 of this chapter, "base assessed value" means, subject to section 39(j) of this chapter, the net assessed value of all of the property, other than personal property, as finally determined for the assessment date immediately preceding the effective date of the allocation provision, as adjusted under section 39(h) of this chapter.

(b) The allocation fund established under section 39(b) of this chapter for the allocation area for a program adopted under section 45 of this chapter may be used only for purposes related to the accomplishment of the program, including the following:

(1) The construction, rehabilitation, or repair of residential units within the allocation area.

(2) The construction, reconstruction, or repair of any infrastructure (including streets, sidewalks, and sewers) within or serving the allocation area.

(3) The acquisition of real property and interests in real property within the allocation area.

(4) The demolition of real property within the allocation area.

(5) The provision of financial assistance to enable individuals and families to purchase or lease residential units within the allocation area. However, financial assistance may be provided only to those

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individuals and families whose income is at or below the county's median income for individuals and families, respectively.

(6) The provision of financial assistance to neighborhood development corporations to permit them to provide financial assistance for the purposes described in subdivision (5).

(7) For property taxes first due and payable before January 1, 2009, providing each taxpayer in the allocation area a credit for property tax replacement as determined under subsections (c) and (d). However, the commission may provide this credit only if the municipal legislative body (in the case of a redevelopment commission established by a municipality) or the county executive (in the case of a redevelopment commission established by a county) establishes the credit by ordinance adopted in the year before the year in which the credit is provided.

(c) The maximum credit that may be provided under subsection (b)(7) to a taxpayer in a taxing district that contains all or part of an allocation area established for a program adopted under section 45 of this chapter shall be determined as follows:

STEP ONE: Determine that part of the sum of the amounts described in IC 6-1.1-21-2(g)(1)(A) and IC 6-1.1-21-2(g)(2) through IC 6-1.1-21-2(g)(5) (before their repeal) that is attributable to the taxing district.

STEP TWO: Divide:

(A) 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(a)(1) (before its repeal) that is attributable to the taxing district; by

(B) the amount determined under STEP ONE.

STEP THREE: Multiply:

(A) the STEP TWO quotient; by

(B) the taxpayer's taxes (as defined in IC 6-1.1-21-2) (before its repeal) levied in the taxing district allocated to the allocation fund, including the amount that would have been allocated but for the credit.

(d) The commission may determine to grant to taxpayers in an allocation area from its allocation fund a credit under this section, as calculated under subsection (c). Except as provided in subsection (g), one-half (1/2) of the credit shall be applied to each installment of taxes (as defined in IC 6-1.1-21-2) (before its repeal) that under IC 6-1.1-22-9 are due and payable in a year. The commission must provide for the credit annually by a resolution and must find in the resolution the following:

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(1) That the money to be collected and deposited in the allocation fund, based upon historical collection rates, after granting the credit will equal the amounts payable for contractual obligations from the fund, plus ten percent (10%) of those amounts.

(2) If bonds payable from the fund are outstanding, that there is a debt service reserve for the bonds that at least equals the amount of the credit to be granted.

(3) If bonds of a lessor under section 25.2 of this chapter or under IC 36-1-10 are outstanding and if lease rentals are payable from the fund, that there is a debt service reserve for those bonds that at least equals the amount of the credit to be granted.

If the tax increment is insufficient to grant the credit in full, the commission may grant the credit in part, prorated among all taxpayers.

(e) Notwithstanding section 39(b) of this chapter, the allocation fund established under section 39(b) of this chapter for the allocation area for a program adopted under section 45 of this chapter may only be used to do one (1) or more of the following:

(1) Accomplish one (1) or more of the actions set forth in section 39(b)(4)(A) through 39(b)(4)(H) and 39(b)(4)(J) of this chapter for property that is residential in nature.

(2) Reimburse the county or municipality for expenditures made by the county or municipality in order to accomplish the housing program in that allocation area.

The allocation fund may not be used for operating expenses of the commission.

(f) Notwithstanding section 39(b) of this chapter, the commission shall, relative to the allocation fund established under section 39(b) of this chapter for an allocation area for a program adopted under section 45 of this chapter, do the following before June 15 of each year:

(1) 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:

(A) make the distribution required under section 39(b)(2) and 39(b)(3) of this chapter;

(B) make, when due, principal and interest payments on bonds described in section 39(b)(4) of this chapter;

(C) pay the amount necessary for other purposes described in section 39(b)(4) of this chapter; and

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- 1 (D) reimburse the county or municipality for anticipated
 2 expenditures described in subsection (e)(2).
 3 (2) Provide a written notice to the county auditor, the fiscal body
 4 of the county or municipality that established the department of
 5 redevelopment, and the officers who are authorized to fix budgets,
 6 tax rates, and tax levies under IC 6-1.1-17-5 for each of the other
 7 taxing units that is wholly or partly located within the allocation
 8 area. The county auditor, upon receiving the notice, shall forward
 9 this notice (in an electronic format) to the department of local
 10 government finance not later than June 15 of each year. The
 11 notice must:
- 12 (A) state the amount, if any, of excess property taxes that the
 - 13 commission has determined may be paid to the respective
 - 14 taxing units in the manner prescribed in section 39(b)(1) of
 - 15 this chapter; or
 - 16 (B) state that the commission has determined that there is no
 - 17 excess assessed value that may be allocated to the respective
 - 18 taxing units in the manner prescribed in subdivision (1).
- 19 The county auditor shall allocate to the respective taxing units the
 20 amount, if any, of excess assessed value determined by the
 21 commission. **If a commission fails to provide the notice under**
 22 **this subdivision, the county auditor shall allocate five percent**
 23 **(5%) of the assessed value in the allocation area that is used**
 24 **to calculate the allocation and distribution of allocated tax**
 25 **proceeds under this section to the respective taxing units.**
 26 **However, if the commission notifies the county auditor and**
 27 **the department of local government finance, no later than**
 28 **July 1, that it is unable to meet its debt service obligations**
 29 **with regard to the allocation area without all or part of the**
 30 **allocated tax proceeds attributed to the assessed value that**
 31 **has been allocated to the respective taxing units, then the**
 32 **county auditor may not allocate five percent (5%) of the**
 33 **assessed value in the allocation area that is used to calculate**
 34 **the allocation and distribution of allocated tax proceeds under**
 35 **this section to the respective taxing units.**
- 36 (3) If:
- 37 (A) the amount of excess assessed value determined by the
 - 38 commission is expected to generate more than two hundred
 - 39 percent (200%) of the amount of allocated tax proceeds
 - 40 necessary to make, when due, principal and interest payments
 - 41 on bonds described in subdivision (1); plus

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- 1 (B) the amount necessary for other purposes described in
 2 subdivision (1);
 3 the commission shall submit to the legislative body of the unit its
 4 determination of the excess assessed value that the commission
 5 proposes to allocate to the respective taxing units in the manner
 6 prescribed in subdivision (2). The legislative body of the unit may
 7 approve the commission's determination or modify the amount of
 8 the excess assessed value that will be allocated to the respective
 9 taxing units in the manner prescribed in subdivision (2).
 10 (g) This subsection applies to an allocation area only to the extent
 11 that the net assessed value of property that is assessed as residential
 12 property under the rules of the department of local government finance
 13 is not included in the base assessed value. If property tax installments
 14 with respect to a homestead (as defined in IC 6-1.1-12-37) are due in
 15 installments established by the department of local government finance
 16 under IC 6-1.1-22-9.5, each taxpayer subject to those installments in an
 17 allocation area is entitled to an additional credit under subsection (d)
 18 for the taxes (as defined in IC 6-1.1-21-2) (before its repeal) due in
 19 installments. The credit shall be applied in the same proportion to each
 20 installment of taxes (as defined in IC 6-1.1-21-2) (before its repeal).
 21 SECTION ~~<150>~~ [236]. IC 36-7-14-52, AS AMENDED BY
 22 P.L.236-2023, SECTION 181, IS AMENDED TO READ AS
 23 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 52. (a)
 24 Notwithstanding section 39(a) of this chapter, with respect to the
 25 allocation and distribution of property taxes for the accomplishment of
 26 the purposes of an age-restricted housing program adopted under
 27 section 49 of this chapter, "base assessed value" means, subject to
 28 section 39(j) of this chapter, the net assessed value of all of the
 29 property, other than personal property, as finally determined for the
 30 assessment date immediately preceding the effective date of the
 31 allocation provision, as adjusted under section 39(h) of this chapter.
 32 (b) The allocation fund established under section 39(b) of this
 33 chapter for the allocation area for an age-restricted housing program
 34 adopted under section 49 of this chapter may be used only for purposes
 35 related to the accomplishment of the purposes of the program,
 36 including, but not limited to, the following:
 37 (1) The construction of any infrastructure (including streets,
 38 sidewalks, and sewers) or local public improvements in, serving,
 39 or benefiting the allocation area.
 40 (2) The acquisition of real property and interests in real property
 41 within the allocation area.

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(3) The preparation of real property in anticipation of development of the real property within the allocation area.

(4) To do any of the following:

(A) Pay the principal of and interest on bonds or any other obligations payable from allocated tax proceeds in the allocation area that are incurred by the redevelopment district for the purpose of financing or refinancing the age-restricted housing program established under section 49 of this chapter for the allocation area.

(B) Establish, augment, or restore the debt service reserve for bonds payable solely or in part from allocated tax proceeds in the allocation area.

(C) Pay the principal of and interest on bonds payable from allocated tax proceeds in the 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 the allocation area.

(E) Pay premiums on the redemption before maturity of bonds payable solely or in part from allocated tax proceeds in the allocation area.

(F) Make payments on leases payable from allocated tax proceeds in the allocation area under section 25.2 of this chapter.

(G) Reimburse the unit for expenditures made by the unit 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 the allocation area.

(c) Notwithstanding section 39(b) of this chapter, the commission shall, relative to the allocation fund established under section 39(b) of this chapter for an allocation area for an age-restricted housing program adopted under section 49 of this chapter, do the following before June 15 of each year:

(1) 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:

(A) make the distribution required under section 39(b)(2) and 39(b)(3) of this chapter;

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- 1 (B) make, when due, principal and interest payments on bonds
 2 described in section 39(b)(4) of this chapter;
 3 (C) pay the amount necessary for other purposes described in
 4 section 39(b)(4) of this chapter; and
 5 (D) reimburse the county or municipality for anticipated
 6 expenditures described in subsection (b)(2).
 7 (2) Provide a written notice to the county auditor, the fiscal body
 8 of the county or municipality that established the department of
 9 redevelopment, and the officers who are authorized to fix budgets,
 10 tax rates, and tax levies under IC 6-1.1-17-5 for each of the other
 11 taxing units that is wholly or partly located within the allocation
 12 area. The county auditor, upon receiving the notice, shall forward
 13 this notice (in an electronic format) to the department of local
 14 government finance not later than June 15 of each year. The
 15 notice must:
 16 (A) state the amount, if any, of excess property taxes that the
 17 commission has determined may be paid to the respective
 18 taxing units in the manner prescribed in section 39(b)(1) of
 19 this chapter; or
 20 (B) state that the commission has determined that there is no
 21 excess assessed value that may be allocated to the respective
 22 taxing units in the manner prescribed in subdivision (1).
 23 The county auditor shall allocate to the respective taxing units the
 24 amount, if any, of excess assessed value determined by the
 25 commission. **If a commission fails to provide the notice under**
 26 **subdivision (2), the county auditor shall allocate five percent (5%)**
 27 **of the assessed value in the allocation area that is used to calculate**
 28 **the allocation and distribution of allocated tax proceeds under this**
 29 **section to the respective taxing units. However, if the commission**
 30 **notifies the county auditor and the department of local government**
 31 **finance, no later than July 1, that it is unable to meet its debt**
 32 **service obligations with regard to the allocation area without all or**
 33 **part of the allocated tax proceeds attributed to the assessed value**
 34 **that has been allocated to the respective taxing units, then the**
 35 **county auditor may not allocate five percent (5%) of the assessed**
 36 **value in the allocation area that is used to calculate the allocation**
 37 **and distribution of allocated tax proceeds under this section to the**
 38 **respective taxing units.**
 39 SECTION ~~<151>~~[\[237\]](#). IC 36-7-14.2-1, AS ADDED BY
 40 P.L.80-2014, SECTION 11, IS AMENDED TO READ AS FOLLOWS
 41 [EFFECTIVE UPON PASSAGE]: Sec. 1. As used in this chapter,
 42 "property taxes" means:

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(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 ~~+52~~ [238]. IC 36-7-15.1-26, AS AMENDED BY P.L.174-2022, SECTION 72, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 26. (a) As used in this section:

"Allocation area" means that part of a redevelopment project area to which an allocation provision of a resolution adopted under section 8 of this chapter refers for purposes of distribution and allocation of property taxes.

"Base assessed value" means, subject to subsection (j), the following:

(1) If an allocation provision is adopted after June 30, 1995, in a declaratory resolution or an amendment to a declaratory resolution establishing an economic development 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, 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:

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- 1 (A) the net assessed value of all the property as finally
 2 determined for the assessment date immediately preceding the
 3 effective date of the allocation provision of the declaratory
 4 resolution, as adjusted under subsection (h); plus
 5 (B) to the extent that it is not included in clause (A), the net
 6 assessed value of property that is assessed as residential
 7 property under the rules of the department of local government
 8 finance, within the allocation area, as finally determined for
 9 the current assessment date.
- 10 (3) If:
- 11 (A) an allocation provision adopted before June 30, 1995, in
 12 a declaratory resolution or an amendment to a declaratory
 13 resolution establishing a redevelopment project area expires
 14 after June 30, 1997; and
 15 (B) after June 30, 1997, a new allocation provision is included
 16 in an amendment to the declaratory resolution;
 17 the net assessed value of all the property as finally determined for
 18 the assessment date immediately preceding the effective date of
 19 the allocation provision adopted after June 30, 1997, as adjusted
 20 under subsection (h).
- 21 (4) Except as provided in subdivision (5), for all other allocation
 22 areas, the net assessed value of all the property as finally
 23 determined for the assessment date immediately preceding the
 24 effective date of the allocation provision of the declaratory
 25 resolution, as adjusted under subsection (h).
- 26 (5) If an allocation area established in an economic development
 27 area before July 1, 1995, is expanded after June 30, 1995, the
 28 definition in subdivision (1) applies to the expanded part of the
 29 area added after June 30, 1995.
- 30 (6) If an allocation area established in a redevelopment project
 31 area before July 1, 1997, is expanded after June 30, 1997, the
 32 definition in subdivision (2) applies to the expanded part of the
 33 area added after June 30, 1997.
- 34 Except as provided in section 26.2 of this chapter, "property taxes"
 35 means taxes imposed under IC 6-1.1 on real property. However, upon
 36 approval by a resolution of the redevelopment commission adopted
 37 before June 1, 1987, "property taxes" also includes taxes imposed
 38 under IC 6-1.1 on depreciable personal property. If a redevelopment
 39 commission adopted before June 1, 1987, a resolution to include within
 40 the definition of property taxes, taxes imposed under IC 6-1.1 on
 41 depreciable personal property that has a useful life in excess of eight
 42 (8) years, the commission may by resolution determine the percentage

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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 on July 1, 2015, whichever is later. However, for an allocation area identified as the Consolidated Allocation Area in the report submitted in 2013 to the fiscal body under section 36.3 of this chapter, the expiration date of any allocation provisions for the allocation area is January 1, 2051. A declaratory resolution or an amendment that establishes an allocation provision after June 30, 1995, must specify an expiration date for the allocation provision. For an allocation area established before July 1, 2008, the expiration date may not be more than thirty (30) years after the date on which the allocation provision is established. For an allocation area established after June 30, 2008, the expiration date may not be more than twenty-five (25) years after the date on which the first obligation was incurred to pay principal and interest on bonds or lease rentals on leases payable from tax increment revenues. However, with respect to bonds or other obligations that were issued before July 1, 2008, if any of the bonds or other obligations that were scheduled when issued to mature before the specified expiration date and that are payable only from allocated tax proceeds with respect to the allocation area remain outstanding as of the expiration date, the allocation provision does not expire until all of the bonds or other obligations are no longer outstanding. The allocation provision may apply to all or part of the redevelopment project 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

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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 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 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.

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- 1 (F) Make payments on leases payable from allocated tax
 2 proceeds in that allocation area under section 17.1 of this
 3 chapter.
 4 (G) Reimburse the consolidated city for expenditures for local
 5 public improvements (which include buildings, parking
 6 facilities, and other items set forth in section 17 of this
 7 chapter) that are physically located in or physically connected
 8 to that allocation area.
 9 (H) Reimburse the unit for rentals paid by it for a building or
 10 parking facility that is physically located in or physically
 11 connected to that allocation area under any lease entered into
 12 under IC 36-1-10.
 13 (I) Reimburse public and private entities for expenses incurred
 14 in training employees of industrial facilities that are located:
 15 (i) in the allocation area; and
 16 (ii) on a parcel of real property that has been classified as
 17 industrial property under the rules of the department of local
 18 government finance.
 19 However, the total amount of money spent for this purpose in
 20 any year may not exceed the total amount of money in the
 21 allocation fund that is attributable to property taxes paid by the
 22 industrial facilities described in this clause. The
 23 reimbursements under this clause must be made within three
 24 (3) years after the date on which the investments that are the
 25 basis for the increment financing are made.
 26 (J) Pay the costs of carrying out an eligible efficiency project
 27 (as defined in IC 36-9-41-1.5) within the unit that established
 28 the redevelopment commission. However, property tax
 29 proceeds may be used under this clause to pay the costs of
 30 carrying out an eligible efficiency project only if those
 31 property tax proceeds exceed the amount necessary to do the
 32 following:
 33 (i) Make, when due, any payments required under clauses
 34 (A) through (I), including any payments of principal and
 35 interest on bonds and other obligations payable under this
 36 subdivision, any payments of premiums under this
 37 subdivision on the redemption before maturity of bonds, and
 38 any payments on leases payable under this subdivision.
 39 (ii) Make any reimbursements required under this
 40 subdivision.
 41 (iii) Pay any expenses required under this subdivision.

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1 (iv) Establish, augment, or restore any debt service reserve
2 under this subdivision.

3 (K) Expend money and provide financial assistance as
4 authorized in section 7(a)(21) of this chapter.

5 The special fund may not be used for operating expenses of the
6 commission.

7 (4) Before June 15 of each year, the commission shall do the
8 following:

9 (A) Determine the amount, if any, by which the assessed value
10 of the taxable property in the allocation area for the most
11 recent assessment date minus the base assessed value, when
12 multiplied by the estimated tax rate of the allocation area will
13 exceed the amount of assessed value needed to provide the
14 property taxes necessary to make, when due, principal and
15 interest payments on bonds described in subdivision (3) plus
16 the amount necessary for other purposes described in
17 subdivision (3) and subsection (g).

18 (B) Provide a written notice to the county auditor, the
19 legislative body of the consolidated city, the officers who are
20 authorized to fix budgets, tax rates, and tax levies under
21 IC 6-1.1-17-5 for each of the other taxing units that is wholly
22 or partly located within the allocation area, and (in an
23 electronic format) the department of local government finance.

24 The notice must:

25 (i) state the amount, if any, of excess assessed value that the
26 commission has determined may be allocated to the
27 respective taxing units in the manner prescribed in
28 subdivision (1); or

29 (ii) state that the commission has determined that there is no
30 excess assessed value that may be allocated to the respective
31 taxing units in the manner prescribed in subdivision (1).

32 The county auditor shall allocate to the respective taxing units
33 the amount, if any, of excess assessed value determined by the
34 commission. The commission may not authorize an allocation
35 to the respective taxing units under this subdivision if to do so
36 would endanger the interests of the holders of bonds described
37 in subdivision (3). **If a commission fails to provide the**
38 **notice under this clause, the county auditor shall allocate**
39 **five percent (5%) of the assessed value in the allocation**
40 **area that is used to calculate the allocation and distribution**
41 **of allocated tax proceeds under this section to the**
42 **respective taxing units. However, if the commission notifies**

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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 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).

(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.

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(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 establish a special zone fund and deposit all the property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) in the 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. The unit that creates the special zone fund shall use the fund, based on the recommendations of the urban enterprise association, for one (1) or more of the following purposes:

- (1) To pay for programs in job training, job enrichment, and basic skill development designed to benefit residents and employers in the enterprise zone. The programs must reserve at least one-half (1/2) of the enrollment in any session for residents of the enterprise zone.
- (2) To make loans and grants for the purpose of stimulating business activity in the enterprise zone or providing employment for enterprise zone residents in the enterprise zone. These loans and grants may be made to the following:
 - (A) Businesses operating in the enterprise zone.
 - (B) Businesses that will move their operations to the enterprise zone if such a loan or grant is made.
- (3) To provide funds to carry out other purposes specified in subsection (b)(3). However, where reference is made in

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subsection (b)(3) to the allocation area, the reference refers 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.

(h) 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 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 redevelopment 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 redevelopment 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, and these adjustments may not produce less property tax proceeds allocable to the redevelopment district under subsection (b)(3) than would otherwise have been received if the reassessment under the reassessment plan or annual adjustment had not occurred. ~~<~~ **>[]** ~~The department of local government finance may prescribe procedures for county and township officials to follow to assist the department in making the adjustments. The county auditor shall, in the manner prescribed by the department of local government finance, submit the forms required by this subsection to the department of local government finance no later than July 15 of each year.~~

(i) The allocation deadline referred to in subsection (b) is determined in the following manner:

(1) The initial allocation deadline is December 31, 2011.

(2) Subject to subdivision (3), the initial allocation deadline and subsequent allocation deadlines are automatically extended in increments of five (5) years, so that allocation deadlines subsequent to the initial allocation deadline fall on December 31, 2016, and December 31 of each fifth year thereafter.

(3) At least one (1) year before the date of an allocation deadline determined under subdivision (2), the general assembly may enact a law that:

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- (A) terminates the automatic extension of allocation deadlines under subdivision (2); and
- (B) specifically designates a particular date as the final allocation deadline.

(j) If the commission adopts a declaratory resolution or an amendment to a declaratory resolution that contains an allocation provision and the commission makes either of the filings required under section 10(e) of this chapter after the first anniversary of the effective date of the allocation provision, the auditor of the county in which the unit 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.

(k) 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).

SECTION ~~239~~ 239. IC 36-7-15.1-26, AS AMENDED BY P.L.68-2025, SECTION 235, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 26. (a) As used in this section:

"Allocation area" means that part of a redevelopment project area to which an allocation provision of a resolution adopted under section 8 of this chapter refers for purposes of distribution and allocation of property taxes.

"Base assessed value" means, subject to subsection (j), the following:

- (1) If an allocation provision is adopted after June 30, 1995, in a declaratory resolution or an amendment to a declaratory resolution establishing an economic development 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

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- 1 (B) to the extent that it is not included in clause (A), the net
 2 assessed value of property that is assessed as residential
 3 property under the rules of the department of local government
 4 finance, within the allocation area, as finally determined for
 5 the current assessment date.
- 6 (2) If an allocation provision is adopted after June 30, 1997, in a
 7 declaratory resolution or an amendment to a declaratory
 8 resolution establishing a redevelopment project area:
- 9 (A) the net assessed value of all the property as finally
 10 determined for the assessment date immediately preceding the
 11 effective date of the allocation provision of the declaratory
 12 resolution, as adjusted under subsection (h); plus
- 13 (B) to the extent that it is not included in clause (A), the net
 14 assessed value of property that is assessed as residential
 15 property under the rules of the department of local government
 16 finance, within the allocation area, as finally determined for
 17 the current assessment date.
- 18 (3) If:
- 19 (A) an allocation provision adopted before June 30, 1995, in
 20 a declaratory resolution or an amendment to a declaratory
 21 resolution establishing a redevelopment project area expires
 22 after June 30, 1997; and
- 23 (B) after June 30, 1997, a new allocation provision is included
 24 in an amendment to the declaratory resolution;
- 25 the net assessed value of all the property as finally determined for
 26 the assessment date immediately preceding the effective date of
 27 the allocation provision adopted after June 30, 1997, as adjusted
 28 under subsection (h).
- 29 (4) Except as provided in subdivision (5), for all other allocation
 30 areas, the net assessed value of all the property as finally
 31 determined for the assessment date immediately preceding the
 32 effective date of the allocation provision of the declaratory
 33 resolution, as adjusted under subsection (h).
- 34 (5) If an allocation area established in an economic development
 35 area before July 1, 1995, is expanded after June 30, 1995, the
 36 definition in subdivision (1) applies to the expanded part of the
 37 area added after June 30, 1995.
- 38 (6) If an allocation area established in a redevelopment project
 39 area before July 1, 1997, is expanded after June 30, 1997, the
 40 definition in subdivision (2) applies to the expanded part of the
 41 area added after June 30, 1997.

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1 Except as provided in section 26.2 of this chapter, "property taxes"
 2 means taxes imposed under IC 6-1.1 on real property. However, upon
 3 approval by a resolution of the redevelopment commission adopted
 4 before June 1, 1987, "property taxes" also includes taxes imposed
 5 under IC 6-1.1 on depreciable personal property. If a redevelopment
 6 commission adopted before June 1, 1987, a resolution to include within
 7 the definition of property taxes, taxes imposed under IC 6-1.1 on
 8 depreciable personal property that has a useful life in excess of eight
 9 (8) years, the commission may by resolution determine the percentage
 10 of taxes imposed under IC 6-1.1 on all depreciable personal property
 11 that will be included within the definition of property taxes. However,
 12 the percentage included must not exceed twenty-five percent (25%) of
 13 the taxes imposed under IC 6-1.1 on all depreciable personal property.

14 (b) A resolution adopted under section 8 of this chapter on or before
 15 the allocation deadline determined under subsection (i) may include a
 16 provision with respect to the allocation and distribution of property
 17 taxes for the purposes and in the manner provided in this section. A
 18 resolution previously adopted may include an allocation provision by
 19 the amendment of that resolution on or before the allocation deadline
 20 determined under subsection (i) in accordance with the procedures
 21 required for its original adoption. A declaratory resolution or
 22 amendment that establishes an allocation provision must include a
 23 specific finding of fact, supported by evidence, that the adoption of the
 24 allocation provision will result in new property taxes in the area that
 25 would not have been generated but for the adoption of the allocation
 26 provision. For an allocation area established before July 1, 1995, the
 27 expiration date of any allocation provisions for the allocation area is
 28 June 30, 2025, or the last date of any obligations that are outstanding
 29 on July 1, 2015, whichever is later. However, for an allocation area
 30 identified as the Consolidated Allocation Area in the report submitted
 31 in 2013 to the fiscal body under section 36.3 of this chapter, the
 32 expiration date of any allocation provisions for the allocation area is
 33 January 1, 2051. A declaratory resolution or an amendment that
 34 establishes an allocation provision after June 30, 1995, must specify an
 35 expiration date for the allocation provision. For an allocation area
 36 established before July 1, 2008, the expiration date may not be more
 37 than thirty (30) years after the date on which the allocation provision
 38 is established. For an allocation area established after June 30, 2008,
 39 the expiration date may not be more than twenty-five (25) years after
 40 the date on which the first obligation was incurred to pay principal and
 41 interest on bonds or lease rentals on leases payable from tax increment
 42 revenues. However, with respect to bonds or other obligations that were

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1 issued before July 1, 2008, if any of the bonds or other obligations that
 2 were scheduled when issued to mature before the specified expiration
 3 date and that are payable only from allocated tax proceeds with respect
 4 to the allocation area remain outstanding as of the expiration date, the
 5 allocation provision does not expire until all of the bonds or other
 6 obligations are no longer outstanding. The allocation provision may
 7 apply to all or part of the redevelopment project area. The allocation
 8 provision must require that any property taxes subsequently levied by
 9 or for the benefit of any public body entitled to a distribution of
 10 property taxes on taxable property in the allocation area be allocated
 11 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) The excess of the proceeds of the property taxes imposed for
 21 the assessment date with respect to which the allocation and
 22 distribution is made that are attributable to taxes imposed after
 23 being approved by the voters in a referendum or local public
 24 question conducted after April 30, 2010, not otherwise included
 25 in subdivision (1) shall be allocated to and, when collected, paid
 26 into the funds of the taxing unit for which the referendum or local
 27 public question was conducted.

28 (3) Except as otherwise provided in this section, property tax
 29 proceeds in excess of those described in subdivisions (1) and (2)
 30 shall be allocated to the redevelopment district and, when
 31 collected, paid into a special fund for that allocation area that may
 32 be used by the redevelopment district only to do one (1) or more
 33 of the following:

34 (A) Pay the principal of and interest on any obligations
 35 payable solely from allocated tax proceeds that are incurred by
 36 the redevelopment district for the purpose of financing or
 37 refinancing the redevelopment of 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.

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- 1 (C) Pay the principal of and interest on bonds payable from
 2 allocated tax proceeds in that allocation area and from the
 3 special tax levied under section 19 of this chapter.
 4 (D) Pay the principal of and interest on bonds issued by the
 5 consolidated city to pay for local public improvements that are
 6 physically located in or physically connected to that allocation
 7 area.
 8 (E) Pay premiums on the redemption before maturity of bonds
 9 payable solely or in part from allocated tax proceeds in that
 10 allocation area.
 11 (F) Make payments on leases payable from allocated tax
 12 proceeds in that allocation area under section 17.1 of this
 13 chapter.
 14 (G) Reimburse the consolidated city for expenditures for local
 15 public improvements (which include buildings, parking
 16 facilities, and other items set forth in section 17 of this
 17 chapter) that are physically located in or physically connected
 18 to that allocation area.
 19 (H) Reimburse the unit for rentals paid by it for a building or
 20 parking facility that is physically located in or physically
 21 connected to that allocation area under any lease entered into
 22 under IC 36-1-10.
 23 (I) Reimburse public and private entities for expenses incurred
 24 in training employees of industrial facilities that are located:
 25 (i) in the allocation area; and
 26 (ii) on a parcel of real property that has been classified as
 27 industrial property under the rules of the department of local
 28 government finance.
 29 However, the total amount of money spent for this purpose in
 30 any year may not exceed the total amount of money in the
 31 allocation fund that is attributable to property taxes paid by the
 32 industrial facilities described in this clause. The
 33 reimbursements under this clause must be made within three
 34 (3) years after the date on which the investments that are the
 35 basis for the increment financing are made.
 36 (J) Pay the costs of carrying out an eligible efficiency project
 37 (as defined in IC 36-9-41-1.5) within the unit that established
 38 the redevelopment commission. However, property tax
 39 proceeds may be used under this clause to pay the costs of
 40 carrying out an eligible efficiency project only if those
 41 property tax proceeds exceed the amount necessary to do the
 42 following:

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(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 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) 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 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).

(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.

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(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 establish a special zone fund and deposit all the property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) in the 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. The unit that creates the special zone fund shall use the fund, based on the recommendations of the urban enterprise association, for one (1) or more of the following purposes:

- (1) To pay for programs in job training, job enrichment, and basic skill development designed to benefit residents and employers in the enterprise zone. The programs must reserve at least one-half (1/2) of the enrollment in any session for residents of the enterprise zone.

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(2) To make loans and grants for the purpose of stimulating business activity in the enterprise zone or providing employment for enterprise zone residents in the enterprise zone. These loans and grants may be made to the following:

(A) Businesses operating in the enterprise zone.

(B) Businesses that will move their operations to the enterprise zone if such a loan or grant is made.

(3) To provide funds to carry out other purposes specified in subsection (b)(3). However, where reference is made in subsection (b)(3) to the allocation area, the reference refers 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.

(h) 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 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 redevelopment 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 redevelopment 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, and these adjustments may not produce less property tax proceeds allocable to the redevelopment district under subsection (b)(3) than would otherwise have been received if the reassessment under the reassessment plan or annual adjustment had not occurred. ~~<~~ **>[]** ~~The department of local government finance may prescribe procedures for county and township officials to follow to assist the department in making the adjustments. The county auditor shall, in the manner prescribed by the department of local government finance, submit the forms required by this subsection to the department of local government finance no later than July 15 of each year.~~

(i) The allocation deadline referred to in subsection (b) is determined in the following manner:

(1) The initial allocation deadline is December 31, 2011.

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(2) Subject to subdivision (3), the initial allocation deadline and subsequent allocation deadlines are automatically extended in increments of five (5) years, so that allocation deadlines subsequent to the initial allocation deadline fall on December 31, 2016, and December 31 of each fifth year thereafter.

(3) At least one (1) year before the date of an allocation deadline determined under subdivision (2), the general assembly may enact a law that:

(A) terminates the automatic extension of allocation deadlines under subdivision (2); and

(B) specifically designates a particular date as the final allocation deadline.

(j) If the commission adopts a declaratory resolution or an amendment to a declaratory resolution that contains an allocation provision and the commission makes either of the filings required under section 10(e) of this chapter after the first anniversary of the effective date of the allocation provision, the auditor of the county in which the unit 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.

(k) 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 154~~
SECTION 240. IC 36-7-15.1-26.6, AS ADDED BY P.L.249-2015, SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 26.6. (a) The commission may enter into a written agreement with a taxpayer who owns, or is otherwise obligated to pay property taxes on, tangible property that is or will be located in an allocation area established under this chapter in which the taxpayer waives review of any assessment of the taxpayer's tangible property that is located in the allocation area for an assessment date that occurs

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during the term of any specified bond or lease obligations that are payable from property taxes in accordance with an allocation provision for the allocation area and any applicable statute, ordinance, or resolution. An agreement described in this section may precede the establishment of the allocation area or the determination to issue bonds or enter into leases payable from the allocated property taxes.

(b) The original owner of each nonowner occupied residential property subject to the two percent (2%) tax cap, that is located in the tax increment financing area and is excluded from the base assessed value, shall upon completion of construction enter into a written agreement with the redevelopment commission indicating the owner shall be obligated to pay the property tax for the portion of outstanding bonds in the tax increment financing district attributable to the property until the term length of the original outstanding bond is retired. The written agreement with the redevelopment commission shall be considered a lien on the property and shall be included as part of the residential real estate sales disclosure under IC 32-21-5. If the property is subsequently sold as a homestead property and becomes subject to the one percent (1%) tax cap, the new owner shall be responsible for the lien on the property attributable to the written agreement with the redevelopment commission, and the new homestead property owner shall be obligated to fulfill the terms of the written agreement including the payment of the property tax liability included in the agreement.

SECTION 241. IC 36-7-15.1-26.8, AS ADDED BY P.L.123-2024, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 26.8. **(a)** Notwithstanding any other law, if the Indiana economic development corporation subsequently designates territory that is located in an existing allocation area under this chapter as an innovation development district under IC 36-7-32.5, the allocation area may not be renewed or extended under this chapter until the term of the innovation development district expires.

(b) Notwithstanding any other law, for taxing districts that include multiple tax increment financing districts under this chapter, the original tax increment financing district does not expire and stays active only for the purpose of satisfying outstanding bonds issued by the subsequent tax increment financing district, only if the redevelopment commission completes the following requirements:

(1) Provides a written appeal to and receives the approval of the department of local government finance.

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(2) Provides written notice to the state board of accounts of the appeal.

SECTION 242]. IC 36-7-15.1-35, AS AMENDED BY P.L.257-2019, SECTION 128, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 35. (a) Notwithstanding section 26(a) of this chapter, with respect to the allocation and distribution of property taxes for the accomplishment of a program adopted under section 32 of this chapter, "base assessed value" means, subject to section 26(j) of this chapter, the net assessed value of all of the land as finally determined for the assessment date immediately preceding the effective date of the allocation provision, as adjusted under section 26(h) of this chapter. However, "base assessed value" does not include the value of real property improvements to the land.

(b) The special fund established under section 26(b) of this chapter for the allocation area for a program adopted under section 32 of this chapter may be used only for purposes related to the accomplishment of the program, including the following:

- (1) The construction, rehabilitation, or repair of residential units within the allocation area.
- (2) The construction, reconstruction, or repair of infrastructure (such as streets, sidewalks, and sewers) within or serving the allocation area.
- (3) The acquisition of real property and interests in real property within the allocation area.
- (4) The demolition of real property within the allocation area.
- (5) To provide financial assistance to enable individuals and families to purchase or lease residential units within the allocation area. However, financial assistance may be provided only to those individuals and families whose income is at or below the county's median income for individuals and families, respectively.
- (6) To provide financial assistance to neighborhood development corporations to permit them to provide financial assistance for the purposes described in subdivision (5).
- (7) For property taxes first due and payable before 2009, to provide each taxpayer in the allocation area a credit for property tax replacement as determined under subsections (c) and (d). However, this credit may be provided by the commission only if the city-county legislative body establishes the credit by ordinance adopted in the year before the year in which the credit is provided.

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(c) The maximum credit that may be provided under subsection (b)(7) to a taxpayer in a taxing district that contains all or part of an allocation area established for a program adopted under section 32 of this chapter shall be determined as follows:

STEP ONE: Determine that part of the sum of the amounts described in IC 6-1.1-21-2(g)(1)(A) and IC 6-1.1-21-2(g)(2) through IC 6-1.1-21-2(g)(5) (before their repeal) that is attributable to the taxing district.

STEP TWO: Divide:

(A) 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(a)(1) (before its repeal) that is attributable to the taxing district; by

(B) the amount determined under STEP ONE.

STEP THREE: Multiply:

(A) the STEP TWO quotient; by

(B) the taxpayer's taxes (as defined in IC 6-1.1-21-2 (before its repeal)) levied in the taxing district allocated to the allocation fund, including the amount that would have been allocated but for the credit.

(d) Except as provided in subsection (g), the commission may determine to grant to taxpayers in an allocation area from its allocation fund a credit under this section, as calculated under subsection (c), by applying one-half (1/2) of the credit to each installment of taxes (as defined in IC 6-1.1-21-2 (before its repeal)) that under IC 6-1.1-22-9 are due and payable in a year. Except as provided in subsection (g), one-half (1/2) of the credit shall be applied to each installment of taxes (as defined in IC 6-1.1-21-2 (before its repeal)). The commission must provide for the credit annually by a resolution and must find in the resolution the following:

(1) That the money to be collected and deposited in the allocation fund, based upon historical collection rates, after granting the credit will equal the amounts payable for contractual obligations from the fund, plus ten percent (10%) of those amounts.

(2) If bonds payable from the fund are outstanding, that there is a debt service reserve for the bonds that at least equals the amount of the credit to be granted.

(3) If bonds of a lessor under section 17.1 of this chapter or under IC 36-1-10 are outstanding and if lease rentals are payable from the fund, that there is a debt service reserve for those bonds that at least equals the amount of the credit to be granted.

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1 If the tax increment is insufficient to grant the credit in full, the
 2 commission may grant the credit in part, prorated among all taxpayers.

3 (e) Notwithstanding section 26(b) of this chapter, the special fund
 4 established under section 26(b) of this chapter for the allocation area
 5 for a program adopted under section 32 of this chapter may only be
 6 used to do one (1) or more of the following:

7 (1) Accomplish one (1) or more of the actions set forth in section
 8 26(b)(3)(A) through 26(b)(3)(H) of this chapter.

9 (2) Reimburse the consolidated city for expenditures made by the
 10 city in order to accomplish the housing program in that allocation
 11 area.

12 The special fund may not be used for operating expenses of the
 13 commission.

14 (f) Notwithstanding section 26(b) of this chapter, the commission
 15 shall, relative to the special fund established under section 26(b) of this
 16 chapter for an allocation area for a program adopted under section 32
 17 of this chapter, do the following before June 15 of each year:

18 (1) Determine the amount, if any, by which the assessed value of
 19 the taxable property in the allocation area, when multiplied by the
 20 estimated tax rate of the allocation area, will exceed the amount
 21 of assessed value needed to produce the property taxes necessary
 22 to:

23 (A) make the distribution required under section 26(b)(2) of
 24 this chapter;

25 (B) make, when due, principal and interest payments on bonds
 26 described in section 26(b)(3) of this chapter;

27 (C) pay the amount necessary for other purposes described in
 28 section 26(b)(3) of this chapter; and

29 (D) reimburse the consolidated city for anticipated
 30 expenditures described in subsection (e)(2).

31 (2) Provide a written notice to the county auditor, the legislative
 32 body of the consolidated city, the officers who are authorized to
 33 fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each
 34 of the other taxing units that is wholly or partly located within the
 35 allocation area, and (in an electronic format) the department of
 36 local government finance. The notice must:

37 (A) state the amount, if any, of excess assessed value that the
 38 commission has determined may be allocated to the respective
 39 taxing units in the manner prescribed in section 26(b)(1) of
 40 this chapter; or

41 (B) state that the commission has determined that there is no
 42 excess assessed value that may be allocated to the respective

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1 taxing units in the manner prescribed in section 26(b)(1) of
 2 this chapter.
 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 (g) This subsection applies to an allocation area only to the extent
 21 that the net assessed value of property that is assessed as residential
 22 property under the rules of the department of local government finance
 23 is not included in the base assessed value. If property tax installments
 24 with respect to a homestead (as defined in IC 6-1.1-20.9-1 (before its
 25 repeal)) are due in installments established by the department of local
 26 government finance under IC 6-1.1-22-9.5, each taxpayer subject to
 27 those installments in an allocation area is entitled to an additional
 28 credit under subsection (d) for the taxes (as defined in IC 6-1.1-21-2
 29 (before its repeal)) due in installments. The credit shall be applied in
 30 the same proportion to each installment of taxes (as defined in
 31 IC 6-1.1-21-2 (before its repeal)).

32 SECTION ~~<155>~~ [243]. IC 36-7-15.1-53, AS AMENDED BY
 33 P.L.174-2022, SECTION 73, IS AMENDED TO READ AS
 34 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 53. (a) As used in
 35 this section:

36 "Allocation area" means that part of a redevelopment project area
 37 to which an allocation provision of a resolution adopted under section
 38 40 of this chapter refers for purposes of distribution and allocation of
 39 property taxes.

40 "Base assessed value" means, subject to subsection (j):

41 (1) the net assessed value of all the property as finally determined
 42 for the assessment date immediately preceding the effective date

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1 of the allocation provision of the declaratory resolution, as
 2 adjusted under subsection (h); plus
 3 (2) to the extent that it is not included in subdivision (1), the net
 4 assessed value of property that is assessed as residential property
 5 under the rules of the department of local government finance, as
 6 finally determined for the current assessment date.

7 Except as provided in section 55 of this chapter, "property taxes"
 8 means taxes imposed under IC 6-1.1 on real property.

9 (b) A resolution adopted under section 40 of this chapter on or
 10 before the allocation deadline determined under subsection (i) may
 11 include a provision with respect to the allocation and distribution of
 12 property taxes for the purposes and in the manner provided in this
 13 section. A resolution previously adopted may include an allocation
 14 provision by the amendment of that resolution on or before the
 15 allocation deadline determined under subsection (i) in accordance with
 16 the procedures required for its original adoption. A declaratory
 17 resolution or an amendment that establishes an allocation provision
 18 must be approved by resolution of the legislative body of the excluded
 19 city and must specify an expiration date for the allocation provision.
 20 For an allocation area established before July 1, 2008, the expiration
 21 date may not be more than thirty (30) years after the date on which the
 22 allocation provision is established. For an allocation area established
 23 after June 30, 2008, the expiration date may not be more than
 24 twenty-five (25) years after the date on which the first obligation was
 25 incurred to pay principal and interest on bonds or lease rentals on
 26 leases payable from tax increment revenues. However, with respect to
 27 bonds or other obligations that were issued before July 1, 2008, if any
 28 of the bonds or other obligations that were scheduled when issued to
 29 mature before the specified expiration date and that are payable only
 30 from allocated tax proceeds with respect to the allocation area remain
 31 outstanding as of the expiration date, the allocation provision does not
 32 expire until all of the bonds or other obligations are no longer
 33 outstanding. The allocation provision may apply to all or part of the
 34 redevelopment project area. The allocation provision must require that
 35 any property taxes subsequently levied by or for the benefit of any
 36 public body entitled to a distribution of property taxes on taxable
 37 property in the allocation area be allocated and distributed as follows:

38 (1) Except as otherwise provided in this section, the proceeds of
 39 the taxes attributable to the lesser of:

40 (A) the assessed value of the property for the assessment date
 41 with respect to which the allocation and distribution is made;
 42 or

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- 1 (B) the base assessed value;
 2 shall be allocated to and, when collected, paid into the funds of
 3 the respective taxing units.
 4 (2) The excess of the proceeds of the property taxes imposed for
 5 the assessment date with respect to which the allocation and
 6 distribution is made that are attributable to taxes imposed after
 7 being approved by the voters in a referendum or local public
 8 question conducted after April 30, 2010, not otherwise included
 9 in subdivision (1) shall be allocated to and, when collected, paid
 10 into the funds of the taxing unit for which the referendum or local
 11 public question was conducted.
 12 (3) Except as otherwise provided in this section, property tax
 13 proceeds in excess of those described in subdivisions (1) and (2)
 14 shall be allocated to the redevelopment district and, when
 15 collected, paid into a special fund for that allocation area that may
 16 be used by the redevelopment district only to do one (1) or more
 17 of the following:
 18 (A) Pay the principal of and interest on any obligations
 19 payable solely from allocated tax proceeds that are incurred by
 20 the redevelopment district for the purpose of financing or
 21 refinancing the redevelopment of that allocation area.
 22 (B) Establish, augment, or restore the debt service reserve for
 23 bonds payable solely or in part from allocated tax proceeds in
 24 that allocation area.
 25 (C) Pay the principal of and interest on bonds payable from
 26 allocated tax proceeds in that allocation area and from the
 27 special tax levied under section 50 of this chapter.
 28 (D) Pay the principal of and interest on bonds issued by the
 29 excluded city to pay for local public improvements that are
 30 physically located in or physically connected to that allocation
 31 area.
 32 (E) Pay premiums on the redemption before maturity of bonds
 33 payable solely or in part from allocated tax proceeds in that
 34 allocation area.
 35 (F) Make payments on leases payable from allocated tax
 36 proceeds in that allocation area under section 46 of this
 37 chapter.
 38 (G) Reimburse the excluded city for expenditures for local
 39 public improvements (which include buildings, park facilities,
 40 and other items set forth in section 45 of this chapter) that are
 41 physically located in or physically connected to that allocation
 42 area.

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(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.

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

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(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) 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

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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 establish a special zone fund and deposit all the property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) in the 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. The unit that creates the special zone fund shall use the fund, based on the recommendations of the urban enterprise association, for one (1) or more of the following purposes:

- (1) To pay for programs in job training, job enrichment, and basic skill development designed to benefit residents and employers in the enterprise zone. The programs must reserve at least one-half (1/2) of the enrollment in any session for residents of the enterprise zone.
- (2) To make loans and grants for the purpose of stimulating business activity in the enterprise zone or providing employment for enterprise zone residents in an enterprise zone. These loans and grants may be made to the following:
 - (A) Businesses operating in the enterprise zone.
 - (B) Businesses that will move their operations to the enterprise zone if such a loan or grant is made.
- (3) To provide funds to carry out other purposes specified in subsection (b)(3). However, where reference is made in subsection (b)(3) to the allocation area, the reference refers, 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.

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(h) 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 real property in an area under a county's 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 redevelopment 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 redevelopment 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, and these adjustments may not produce less property tax proceeds allocable to the redevelopment district under subsection (b)(3) than would otherwise have been received if the reassessment under the county's reassessment plan or annual adjustment had not occurred. ~~The department of local government finance may prescribe procedures for county and township officials to follow to assist the department in making the adjustments.~~ **The county auditor shall, in the manner prescribed by the department of local government finance, submit the forms required by this subsection to the department of local government finance no later than July 15 of each year.**

(i) The allocation deadline referred to in subsection (b) is determined in the following manner:

(1) The initial allocation deadline is December 31, 2011.

(2) Subject to subdivision (3), the initial allocation deadline and subsequent allocation deadlines are automatically extended in increments of five (5) years, so that allocation deadlines subsequent to the initial allocation deadline fall on December 31, 2016, and December 31 of each fifth year thereafter.

(3) At least one (1) year before the date of an allocation deadline determined under subdivision (2), the general assembly may enact a law that:

(A) terminates the automatic extension of allocation deadlines under subdivision (2); and

(B) specifically designates a particular date as the final allocation deadline.

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(j) If the commission adopts a declaratory resolution or an amendment to a declaratory resolution that contains an allocation provision and the commission makes either of the filings required under section 10(e) of this chapter after the first anniversary of the effective date of the allocation provision, the auditor of the county in which the unit 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.

(k) 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).~~ [244].

SECTION ~~156~~ [244]. IC 36-7-15.1-53, AS AMENDED BY P.L.68-2025, SECTION 236, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 53. (a) As used in this section:

"Allocation area" means that part of a redevelopment project area to which an allocation provision of a resolution adopted under section 40 of this chapter refers for purposes of distribution and allocation of property taxes.

"Base assessed value" means, subject to subsection (j):

(1) 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

(2) to the extent that it is not included in subdivision (1), 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.

Except as provided in section 55 of this chapter, "property taxes" means taxes imposed under IC 6-1.1 on real property.

(b) A resolution adopted under section 40 of this chapter on or before the allocation deadline determined under subsection (i) may

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1 include a provision with respect to the allocation and distribution of
 2 property taxes for the purposes and in the manner provided in this
 3 section. A resolution previously adopted may include an allocation
 4 provision by the amendment of that resolution on or before the
 5 allocation deadline determined under subsection (i) in accordance with
 6 the procedures required for its original adoption. A declaratory
 7 resolution or an amendment that establishes an allocation provision
 8 must be approved by resolution of the legislative body of the excluded
 9 city and must specify an expiration date for the allocation provision.
 10 For an allocation area established before July 1, 2008, the expiration
 11 date may not be more than thirty (30) years after the date on which the
 12 allocation provision is established. For an allocation area established
 13 after June 30, 2008, the expiration date may not be more than
 14 twenty-five (25) years after the date on which the first obligation was
 15 incurred to pay principal and interest on bonds or lease rentals on
 16 leases payable from tax increment revenues. However, with respect to
 17 bonds or other obligations that were issued before July 1, 2008, if any
 18 of the bonds or other obligations that were scheduled when issued to
 19 mature before the specified expiration date and that are payable only
 20 from allocated tax proceeds with respect to the allocation area remain
 21 outstanding as of the expiration date, the allocation provision does not
 22 expire until all of the bonds or other obligations are no longer
 23 outstanding. The allocation provision may apply to all or part of the
 24 redevelopment project area. The allocation provision must require that
 25 any property taxes subsequently levied by or for the benefit of any
 26 public body entitled to a distribution of property taxes on taxable
 27 property in the allocation area be allocated and distributed as follows:

28 (1) Except as otherwise provided in this section, the proceeds of
 29 the taxes attributable to the lesser of:

30 (A) the assessed value of the property for the assessment date
 31 with respect to which the allocation and distribution is made;
 32 or

33 (B) the base assessed value;

34 shall be allocated to and, when collected, paid into the funds of
 35 the respective taxing units.

36 (2) The excess of the proceeds of the property taxes imposed for
 37 the assessment date with respect to which the allocation and
 38 distribution is made that are attributable to taxes imposed after
 39 being approved by the voters in a referendum or local public
 40 question conducted after April 30, 2010, not otherwise included
 41 in subdivision (1) shall be allocated to and, when collected, paid

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1 into the funds of the taxing unit for which the referendum or local
2 public question was conducted.

3 (3) Except as otherwise provided in this section, property tax
4 proceeds in excess of those described in subdivisions (1) and (2)
5 shall be allocated to the redevelopment district and, when
6 collected, paid into a special fund for that allocation area that may
7 be used by the redevelopment district only to do one (1) or more
8 of the following:

9 (A) Pay the principal of and interest on any obligations
10 payable solely from allocated tax proceeds that are incurred by
11 the redevelopment district for the purpose of financing or
12 refinancing the redevelopment of that allocation area.

13 (B) Establish, augment, or restore the debt service reserve for
14 bonds payable solely or in part from allocated tax proceeds in
15 that allocation area.

16 (C) Pay the principal of and interest on bonds payable from
17 allocated tax proceeds in that allocation area and from the
18 special tax levied under section 50 of this chapter.

19 (D) Pay the principal of and interest on bonds issued by the
20 excluded city to pay for local public improvements that are
21 physically located in or physically connected to that allocation
22 area.

23 (E) Pay premiums on the redemption before maturity of bonds
24 payable solely or in part from allocated tax proceeds in that
25 allocation area.

26 (F) Make payments on leases payable from allocated tax
27 proceeds in that allocation area under section 46 of this
28 chapter.

29 (G) Reimburse the excluded city for expenditures for local
30 public improvements (which include buildings, park facilities,
31 and other items set forth in section 45 of this chapter) that are
32 physically located in or physically connected to that allocation
33 area.

34 (H) Reimburse the unit for rentals paid by it for a building or
35 parking facility that is physically located in or physically
36 connected to that allocation area under any lease entered into
37 under IC 36-1-10.

38 (I) Reimburse public and private entities for expenses incurred
39 in training employees of industrial facilities that are located:

40 (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 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 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

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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.

(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

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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 establish a special zone fund and deposit all the property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) in the 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. The unit that creates the special zone fund shall use the fund, based on the recommendations of the urban enterprise association, for one (1) or more of the following purposes:

(1) To pay for programs in job training, job enrichment, and basic skill development designed to benefit residents and employers in the enterprise zone. The programs must reserve at least one-half (1/2) of the enrollment in any session for residents of the enterprise zone.

(2) To make loans and grants for the purpose of stimulating business activity in the enterprise zone or providing employment for enterprise zone residents in an enterprise zone. These loans and grants may be made to the following:

(A) Businesses operating in the enterprise zone.

(B) Businesses that will move their operations to the enterprise zone if such a loan or grant is made.

(3) To provide funds to carry out other purposes specified in subsection (b)(3). However, where reference is made in subsection (b)(3) to the allocation area, the reference refers, 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.

(h) 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 real property in an area under a county's 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

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of the real property in the area on the property tax proceeds allocated to the redevelopment 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 redevelopment 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, and these adjustments may not produce less property tax proceeds allocable to the redevelopment district under subsection (b)(3) than would otherwise have been received if the reassessment under the county's reassessment plan or annual adjustment had not occurred. ~~The department of local government finance may prescribe procedures for county and township officials to follow to assist the department in making the adjustments.~~ **The county auditor shall, in the manner prescribed by the department of local government finance, submit the forms required by this subsection to the department of local government finance no later than July 15 of each year.**

(i) The allocation deadline referred to in subsection (b) is determined in the following manner:

(1) The initial allocation deadline is December 31, 2011.

(2) Subject to subdivision (3), the initial allocation deadline and subsequent allocation deadlines are automatically extended in increments of five (5) years, so that allocation deadlines subsequent to the initial allocation deadline fall on December 31, 2016, and December 31 of each fifth year thereafter.

(3) At least one (1) year before the date of an allocation deadline determined under subdivision (2), the general assembly may enact a law that:

(A) terminates the automatic extension of allocation deadlines under subdivision (2); and

(B) specifically designates a particular date as the final allocation deadline.

(j) If the commission adopts a declaratory resolution or an amendment to a declaratory resolution that contains an allocation provision and the commission makes either of the filings required under section 10(e) of this chapter after the first anniversary of the effective date of the allocation provision, the auditor of the county in which the unit is located shall compute the base assessed value for the allocation area using the assessment date immediately preceding the later of:

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- (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.

(k) 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 ~~157~~ [245]. IC 36-7-15.1-62, AS AMENDED BY P.L.257-2019, SECTION 131, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 62. (a) Notwithstanding section 26(a) of this chapter, with respect to the allocation and distribution of property taxes for the accomplishment of the purposes of an age-restricted housing program adopted under section 59 of this chapter, "base assessed value" means, subject to section 26(j) of this chapter, the net assessed value of all of the property, other than personal property, as finally determined for the assessment date immediately preceding the effective date of the allocation provision, as adjusted under section 26(h) of this chapter.

(b) The allocation fund established under section 26(b) of this chapter for the allocation area for an age-restricted housing program adopted under section 59 of this chapter may be used only for purposes related to the accomplishment of the purposes of the program, including, but not limited to, the following:

- (1) The construction of any infrastructure (including streets, sidewalks, and sewers) or local public improvements in, serving, or benefiting the allocation area.
- (2) The acquisition of real property and interests in real property within the allocation area.
- (3) The preparation of real property in anticipation of development of the real property within the allocation area.
- (4) To do any of the following:
 - (A) Pay the principal of and interest on bonds or any other obligations payable from allocated tax proceeds in the allocation area that are incurred by the redevelopment district for the purpose of financing or refinancing the age-restricted

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- 1 housing program established under section 59 of this chapter
 2 for the allocation area.
- 3 (B) Establish, augment, or restore the debt service reserve for
 4 bonds payable solely or in part from allocated tax proceeds in
 5 the allocation area.
- 6 (C) Pay the principal of and interest on bonds payable from
 7 allocated tax proceeds in the allocation area and from the
 8 special tax levied under section 19 of this chapter.
- 9 (D) Pay the principal of and interest on bonds issued by the
 10 unit to pay for local public improvements that are physically
 11 located in or physically connected to the allocation area.
- 12 (E) Pay premiums on the redemption before maturity of bonds
 13 payable solely or in part from allocated tax proceeds in the
 14 allocation area.
- 15 (F) Make payments on leases payable from allocated tax
 16 proceeds in the allocation area under section 17.1 of this
 17 chapter.
- 18 (G) Reimburse the unit for expenditures made by the unit for
 19 local public improvements (which include buildings, parking
 20 facilities, and other items described in section 17(a) of this
 21 chapter) that are physically located in or physically connected
 22 to the allocation area.
- 23 (c) Notwithstanding section 26(b) of this chapter, the commission
 24 shall, relative to the allocation fund established under section 26(b) of
 25 this chapter for an allocation area for an age-restricted housing program
 26 adopted under section 59 of this chapter, do the following before June
 27 15 of each year:
- 28 (1) Determine the amount, if any, by which the assessed value of
 29 the taxable property in the allocation area for the most recent
 30 assessment date minus the base assessed value, when multiplied
 31 by the estimated tax rate of the allocation area, will exceed the
 32 amount of assessed value needed to produce the property taxes
 33 necessary to:
- 34 (A) make the distribution required under section 26(b)(2) of
 35 this chapter;
- 36 (B) make, when due, principal and interest payments on bonds
 37 described in section 26(b)(3) of this chapter;
- 38 (C) pay the amount necessary for other purposes described in
 39 section 26(b)(3) of this chapter; and
- 40 (D) reimburse the county or municipality for anticipated
 41 expenditures described in subsection (b)(2).

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(2) 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:

(A) state the amount, if any, of excess property taxes that the commission has determined may be paid to the respective taxing units in the manner prescribed in section 26(b)(1) of 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 ~~<158>~~ [246]. IC 36-7-30-25, AS AMENDED BY P.L.174-2022, SECTION 74, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 25. (a) The following definitions apply throughout this section:

(1) "Allocation area" means that part of a military base reuse area to which an allocation provision of a declaratory resolution 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

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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;

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

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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:

(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.

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1 However, the total amount of money spent for this purpose in
 2 any year may not exceed the total amount of money in the
 3 allocation fund that is attributable to property taxes paid by the
 4 industrial facilities described in this clause. The
 5 reimbursements under this clause must be made not more than
 6 three (3) years after the date on which the investments that are
 7 the basis for the increment financing are made.

8 (G) Expend money and provide financial assistance as
 9 authorized in section 9(a)(25) of this chapter.

10 Except as provided in clause (E), the allocation fund may not be
 11 used for operating expenses of the reuse authority.

12 (4) Except as provided in subsection (g), before July 15 of each
 13 year the reuse authority shall do the following:

14 (A) Determine the amount, if any, by which property taxes
 15 payable to the allocation fund in the following year will exceed
 16 the amount of property taxes necessary to make, when due,
 17 principal and interest payments on bonds described in
 18 subdivision (3) plus the amount necessary for other purposes
 19 described in subdivision (3).

20 (B) Provide a written notice to the county auditor, the fiscal
 21 body of the unit that established the reuse authority, and the
 22 officers who are authorized to fix budgets, tax rates, and tax
 23 levies under IC 6-1.1-17-5 for each of the other taxing units
 24 that is wholly or partly located within the allocation area. The
 25 notice must:

- 26 (i) state the amount, if any, of excess property taxes that the
 27 reuse authority has determined may be paid to the respective
 28 taxing units in the manner prescribed in subdivision (1); or
 29 (ii) state that the reuse authority has determined that there
 30 are no excess property tax proceeds that may be allocated to
 31 the respective taxing units in the manner prescribed in
 32 subdivision (1).

33 The county auditor shall allocate to the respective taxing units
 34 the amount, if any, of excess property tax proceeds determined
 35 by the reuse authority. The reuse authority may not authorize
 36 a payment to the respective taxing units under this subdivision
 37 if to do so would endanger the interest of the holders of bonds
 38 described in subdivision (3) or lessors under section 19 of this
 39 chapter.

40 (c) For the purpose of allocating taxes levied by or for any taxing
 41 unit or units, the assessed value of taxable property in a territory in the

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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 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

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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 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 military base reuse 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, and these adjustments may not produce less property tax proceeds allocable to the military base reuse district under subsection (b)(3) than would otherwise have been received if the reassessment under the county's reassessment plan or annual adjustment had not occurred. ~~The department of local government finance may prescribe procedures for county and township officials to follow to assist the department in making the adjustments.~~ **The county auditor shall, in the manner prescribed by the department of local government finance, submit the forms required by this subsection to the department of local government finance no later than July 15 of each year.**

(i) If the reuse authority adopts a declaratory resolution or an amendment to a declaratory resolution that contains an allocation provision and the reuse authority makes either of the filings required under section 12(c) or 13(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 reuse district is located shall compute the base assessed value for the allocation area using the assessment date immediately preceding the later of:

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- (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 6-31.6-5-6(d)(3).~~

SECTION ~~159~~ [247]. IC 36-7-30-25, AS AMENDED BY P.L.68-2025, SECTION 237, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 25. (a) The following definitions apply throughout this section:

(1) "Allocation area" means that part of a military base reuse area to which an allocation provision of a declaratory resolution 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.

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(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 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

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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, principal and interest payments on bonds described in subdivision (3) plus the amount necessary for other purposes described in subdivision (3).

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(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 lesser of:

- (1) the assessed value of the property as valued without regard to this section; or

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(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 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

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value to neutralize any effect of the annual adjustment on the property tax proceeds allocated to the military base reuse 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, and these adjustments may not produce less property tax proceeds allocable to the military base reuse district under subsection (b)(3) than would otherwise have been received if the reassessment under the county's reassessment plan or annual adjustment had not occurred. ~~The department of local government finance may prescribe procedures for county and township officials to follow to assist the department in making the adjustments. The county auditor shall, in the manner prescribed by the department of local government finance, submit the forms required by this subsection to the department of local government finance no later than July 15 of each year.~~

(i) If the reuse authority adopts a declaratory resolution or an amendment to a declaratory resolution that contains an allocation provision and the reuse authority makes either of the filings required under section 12(c) or 13(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 reuse 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 160~~
SECTION 248. IC 36-7-30-25.2, AS ADDED BY P.L.123-2024, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 25.2. (a) Notwithstanding any other law, if the Indiana economic development corporation subsequently designates territory that is located in an existing allocation area under this chapter as an innovation development district under IC 36-7-32.5, the

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1 allocation area may not be renewed or extended under this chapter until
2 the term of the innovation development district expires.

3 (b) Notwithstanding any other law, for taxing districts that
4 include multiple tax increment financing districts under this
5 chapter, the original tax increment financing district does not
6 expire and stays active only for the purpose of satisfying
7 outstanding bonds issued by the subsequent tax increment
8 financing district, only if the reuse authority completes the
9 following requirements:

10 (1) Provides a written appeal to and receives the approval of
11 the department of local government finance.

12 (2) Provides written notice to the state board of accounts of
13 the appeal.

14 SECTION 249. IC 36-7-30-26.5, AS ADDED BY P.L.249-2015,
15 SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
16 JULY 1, 2026]: Sec. 26.5. (a) A reuse authority may enter into a
17 written agreement with a taxpayer who owns, or is otherwise obligated
18 to pay property taxes on, tangible property that is or will be located in
19 an allocation area established under this chapter in which the taxpayer
20 waives review of any assessment of the taxpayer's tangible property
21 that is located in the allocation area for an assessment date that occurs
22 during the term of any specified bond or lease obligations that are
23 payable from property taxes in accordance with an allocation provision
24 for the allocation area and any applicable statute, ordinance, or
25 resolution. An agreement described in this section may precede the
26 establishment of the allocation area or the determination to issue bonds
27 or enter into leases payable from the allocated property taxes.

28 (b) The original owner of each nonowner occupied residential
29 property subject to the two percent (2%) tax cap, that is located in
30 the tax increment financing area and is excluded from the base
31 assessed value, shall upon completion of construction enter into a
32 written agreement with the reuse authority indicating the owner
33 shall be obligated to pay the property tax for the portion of
34 outstanding bonds in the tax increment financing district
35 attributable to the property until the term length of the original
36 outstanding bond is retired. The written agreement with the reuse
37 authority shall be considered a lien on the property and shall be
38 included as part of the residential real estate sales disclosure under
39 IC 32-21-5. If the property is subsequently sold as a homestead
40 property and becomes subject to the one percent (1%) tax cap, the
41 new owner shall be responsible for the lien on the property
42 attributable to the written agreement with the reuse authority, and

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the new homestead property owner shall be obligated to fulfill the terms of the written agreement including the payment of the property tax liability included in the agreement.

SECTION 250]. IC 36-7-30.5-30, AS AMENDED BY P.L.174-2022, SECTION 75, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 30. (a) The following definitions apply throughout this section:

(1) "Allocation area" means that part of a military base development area to which an allocation provision of a declaratory resolution adopted under section 16 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 to the declaratory resolution, 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.

(3) "Property taxes" means taxes imposed under IC 6-1.1 on real property.

(b) A declaratory resolution adopted under section 16 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 18 of this chapter. The allocation provision may apply to all or part of the military base development 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:

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(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 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 development authority and, when collected, paid into an allocation fund for that allocation area that may be used by the development authority 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 development authority or any other entity for the purpose of financing or refinancing military base development or 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 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

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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

(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

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- 1 three (3) years after the date on which the investments that are
 2 the basis for the increment financing are made.
 3 (H) Expend money and provide financial assistance as
 4 authorized in section 15(26) of this chapter.
 5 The allocation fund may not be used for operating expenses of the
 6 development authority.
 7 (4) Except as provided in subsection (g), before July 15 of each
 8 year the development authority shall do the following:
 9 (A) Determine the amount, if any, by which property taxes
 10 payable to the allocation fund in the following year will exceed
 11 the amount of property taxes necessary to make, when due,
 12 principal and interest payments on bonds described in
 13 subdivision (3) plus the amount necessary for other purposes
 14 described in subdivisions (2) and (3).
 15 (B) Provide a written notice to the appropriate county auditors
 16 and the fiscal bodies and other officers who are authorized to
 17 fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for
 18 each of the other taxing units that is wholly or partly located
 19 within the allocation area. The notice must:
 20 (i) state the amount, if any, of the excess property taxes that
 21 the development authority has determined may be paid to
 22 the respective taxing units in the manner prescribed in
 23 subdivision (1); or
 24 (ii) state that the development authority has determined that
 25 there is no excess assessed value that may be allocated to the
 26 respective taxing units in the manner prescribed in
 27 subdivision (1).
 28 The county auditors shall allocate to the respective taxing units
 29 the amount, if any, of excess assessed value determined by the
 30 development authority. The development authority may not
 31 authorize a payment to the respective taxing units under this
 32 subdivision if to do so would endanger the interest of the
 33 holders of bonds described in subdivision (3) or lessors under
 34 section 24 of this chapter. Property taxes received by a taxing
 35 unit under this subdivision before 2009 are eligible for the
 36 property tax replacement credit provided under IC 6-1.1-21
 37 (before its repeal).
 38 (c) For the purpose of allocating taxes levied by or for any taxing
 39 unit or units, the assessed value of taxable property in a territory in the
 40 allocation area that is annexed by a taxing unit after the effective date
 41 of the allocation provision of the declaratory resolution is the lesser of:

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- 1 (1) the assessed value of the property for the assessment date with
 2 respect to which the allocation and distribution is made; or
 3 (2) the base assessed value.
- 4 (d) Property tax proceeds allocable to the military base development
 5 district under subsection (b)(3) may, subject to subsection (b)(4), be
 6 irrevocably pledged by the military base development district for
 7 payment as set forth in subsection (b)(3).
- 8 (e) Notwithstanding any other law, each assessor shall, upon
 9 petition of the development authority, reassess the taxable property
 10 situated upon or in or added to the allocation area, effective on the next
 11 assessment date after the petition.
- 12 (f) Notwithstanding any other law, the assessed value of all taxable
 13 property in the allocation area, for purposes of tax limitation, property
 14 tax replacement, and the making of the budget, tax rate, and tax levy
 15 for each political subdivision in which the property is located is the
 16 lesser of:
- 17 (1) the assessed value of the property as valued without regard to
 18 this section; or
 19 (2) the base assessed value.
- 20 (g) If any part of the allocation area is located in an enterprise zone
 21 created under IC 5-28-15, the development authority shall create funds
 22 as specified in this subsection. A development authority that has
 23 obligations, bonds, or leases payable from allocated tax proceeds under
 24 subsection (b)(3) shall establish an allocation fund for the purposes
 25 specified in subsection (b)(3) and a special zone fund. The
 26 development authority shall, until the end of the enterprise zone phase
 27 out period, deposit each year in the special zone fund any amount in the
 28 allocation fund derived from property tax proceeds in excess of those
 29 described in subsection (b)(1) and (b)(2) from property located in the
 30 enterprise zone that exceeds the amount sufficient for the purposes
 31 specified in subsection (b)(3) for the year. The amount sufficient for
 32 purposes specified in subsection (b)(3) for the year shall be determined
 33 based on the pro rata part of such current property tax proceeds from
 34 the part of the enterprise zone that is within the allocation area as
 35 compared to all such current property tax proceeds derived from the
 36 allocation area. A development authority that does not have
 37 obligations, bonds, or leases payable from allocated tax proceeds under
 38 subsection (b)(3) shall establish a special zone fund and deposit all the
 39 property tax proceeds in excess of those described in subsection (b)(1)
 40 and (b)(2) that are derived from property in the enterprise zone in the
 41 fund. The development authority that creates the special zone fund
 42 shall use the fund (based on the recommendations of the urban

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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 for other purposes specified in subsection (b)(3), except that where reference is made in subsection (b)(3) to an 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 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 military base development 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 military base development 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, and these adjustments may not produce less property tax proceeds allocable to the military base development district under subsection (b)(3) than would otherwise have been received if the reassessment under the county's reassessment plan or annual adjustment had not occurred. ~~The department of local government finance may prescribe procedures for county and township officials to follow to assist the department in making the adjustments.~~ **The county auditor shall, in the manner prescribed by the department of local government finance, submit the forms required by this subsection to the department of local 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:

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- (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).~~

SECTION ~~161~~ 251. IC 36-7-30.5-30, AS AMENDED BY P.L.68-2025, SECTION 238, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 30. (a) The following definitions apply throughout this section:

- (1) "Allocation area" means that part of a military base development area to which an allocation provision of a declaratory resolution adopted under section 16 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 to the declaratory resolution, 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.

- (3) "Property taxes" means taxes imposed under IC 6-1.1 on real property.

(b) A declaratory resolution adopted under section 16 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

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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 18 of this chapter. The allocation provision may apply to all or part of the military base development 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 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 development authority and, when collected, paid into an allocation fund for that allocation area that may be used by the development authority 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 development authority or any other entity for the purpose of financing or refinancing military base development or 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 development authority, including lease rental revenues.

(C) Make payments on leases payable solely or in part from allocated tax proceeds in that allocation area.

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(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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allocation area. A development authority 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 development authority 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 for other purposes specified in subsection (b)(3), except that where reference is made in subsection (b)(3) to an 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 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 military base development 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 military base development 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, and these adjustments may not produce less property tax proceeds allocable to the military base development district under subsection (b)(3) than would otherwise have been received if the reassessment under the county's reassessment plan or annual adjustment had not occurred. ~~The department of local government finance may prescribe procedures for county and township officials to follow to assist the department in making the adjustments.~~ **The county auditor shall, in the manner prescribed by the department of local government finance, submit the forms required by this subsection to the department of local 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

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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 162~~
SECTION 252. IC 36-7-30.5-30.3, AS ADDED BY P.L.123-2024, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 30.3. (a) Notwithstanding any other law, if the Indiana economic development corporation subsequently designates territory that is located in an existing allocation area under this chapter as an innovation development district under IC 36-7-32.5, the allocation area may not be renewed or extended under this chapter until the term of the innovation development district expires.

(b) Notwithstanding any other law, for taxing districts that include multiple tax increment financing districts under this chapter, the original tax increment financing district does not expire and stays active only for the purpose of satisfying outstanding bonds issued by the subsequent tax increment financing district, only if the development authority completes the following requirements:

- (1) Provides a written appeal to and receives the approval of the department of local government finance.
- (2) Provides written notice to the state board of accounts of the appeal.

SECTION 253. IC 36-7-30.5-31.5, AS ADDED BY P.L.249-2015, SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 31.5. (a) The development authority may enter



1 into a written agreement with a taxpayer who owns, or is otherwise
 2 obligated to pay property taxes on, tangible property that is or will be
 3 located in an allocation area established under this chapter in which the
 4 taxpayer waives review of any assessment of the taxpayer's tangible
 5 property that is located in the allocation area for an assessment date
 6 that occurs during the term of any specified bond or lease obligations
 7 that are payable from property taxes in accordance with an allocation
 8 provision for the allocation area and any applicable statute, ordinance,
 9 or resolution. An agreement described in this section may precede the
 10 establishment of the allocation area or the determination to issue bonds
 11 or enter into leases payable from the allocated property taxes.

12 **(b) The original owner of each nonowner occupied residential**
 13 **property subject to the two percent (2%) tax cap, that is located in**
 14 **the tax increment financing area and is excluded from the base**
 15 **assessed value, shall upon completion of construction enter into a**
 16 **written agreement with the development authority indicating the**
 17 **owner shall be obligated to pay the property tax for the portion of**
 18 **outstanding bonds in the tax increment financing district**
 19 **attributable to the property until the term length of the original**
 20 **outstanding bond is retired. The written agreement with the**
 21 **development authority shall be considered a lien on the property**
 22 **and shall be included as part of the residential real estate sales**
 23 **disclosure under IC 32-21-5. If the property is subsequently sold as**
 24 **a homestead property and becomes subject to the one percent (1%)**
 25 **tax cap, the new owner shall be responsible for the lien on the**
 26 **property attributable to the written agreement with the**
 27 **development authority, and the new homestead property owner**
 28 **shall be obligated to fulfill the terms of the written agreement**
 29 **including the payment of the property tax liability included in the**
 30 **agreement.**

31 **SECTION 254].** IC 36-7-32-19, AS AMENDED BY P.L.86-2018,
 32 SECTION 349, IS AMENDED TO READ AS FOLLOWS
 33 [EFFECTIVE UPON PASSAGE]: Sec. 19. (a) The state board of
 34 accounts and department of local government finance shall make the
 35 rules and prescribe the forms and procedures that the state board of
 36 accounts and department of local government finance consider
 37 appropriate for the implementation of an allocation area under this
 38 chapter.

39 (b) After each reassessment of real property in an area under a
 40 reassessment plan prepared under IC 6-1.1-4-4.2, the ~~department of~~
 41 ~~local government finance~~ **county auditor** shall, **on forms prescribed**
 42 **by the department of local government finance**, adjust the base

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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 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.**

SECTION ~~<163>~~ [255]. IC 36-7-32.5-16, AS ADDED BY P.L.135-2022, SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 16. (a) The state board of accounts, the department of state revenue, and the department of local government finance may adopt rules under IC 4-22-2 and prescribe the forms and procedures that the state board of accounts, the department of state revenue, and the department of local government finance consider appropriate for the implementation of an innovation development district under this chapter. However, before adopting rules under this section, the state board of accounts, the department of state revenue, and the department of local government finance shall submit a report to the budget committee that:

- (1) describes the rules proposed by the state board of accounts, the department of state revenue, and the department of local government finance; and
- (2) recommends statutory changes necessary to implement the provisions of this chapter.

(b) After each reassessment of real property in an area under a county's 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 local innovation development district fund established by section 19 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 to neutralize any effect of the annual

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adjustment on the property tax proceeds allocated to the local innovation development district fund established by section 19 of this chapter.

(d) 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.

SECTION ~~<164. IC 36-7-42.5 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]:~~

~~—Chapter 42.5. Tourism Improvement Districts~~

~~—Sec. 1. This chapter applies to all units except townships.~~

~~—Sec. 2. As used in this chapter, "activities" means any programs or services that promote business activity or tourism activity and are provided to confer specific benefits upon the businesses that are located in the tourism improvement district.~~

~~—Sec. 3. As used in this chapter, "district" means a tourism improvement district established by an ordinance adopted under section 13 of this chapter.~~

~~—Sec. 4. As used in this chapter, "district management association" means a private nonprofit entity designated in the district plan that enters into a contract with a unit to administer and implement the district's activities and improvements.~~

~~—Sec. 5. As used in this chapter, "district plan" means a proposal for a district that contains the information described in section 9(c) of this chapter.~~

~~—Sec. 6. As used in this chapter, "improvements" means the acquisition, construction, installation, or maintenance of any tangible property in the district with an estimated useful life of five (5) years or more.~~

~~—Sec. 7. As used in this chapter, "legislative body" has the meaning set forth in IC 36-1-2-9.~~

~~—Sec. 8. As used in this chapter, "owner" refers to any person recognized by the unit as the owner of a business within the district, without regard to whether the person is the owner of the real property on which the business is located.~~

~~—Sec. 9. (a) A person that intends to file a petition for the 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.~~

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- 1 ~~—(b) A petition for the establishment of a district may be filed~~
 2 ~~with the clerk of the municipality or the county auditor not later~~
 3 ~~than one hundred twenty (120) days after the date on which the~~
 4 ~~notice of intent for the petition is filed with the clerk of the~~
 5 ~~municipality or the county auditor under subsection (a). The~~
 6 ~~petition shall include the name and legal status of the filing party~~
 7 ~~and the district plan.~~
 8 ~~—(c) The district plan shall include at least the following:~~
 9 ~~—(1) The name of the proposed district.~~
 10 ~~—(2) Subject to section 9.5 of this chapter, a map of the~~
 11 ~~proposed district, including a description of the boundaries of~~
 12 ~~the district in a manner sufficient to identify the businesses~~
 13 ~~included.~~
 14 ~~—(3) The proposed source or sources of financing, including:~~
 15 ~~—(A) the proposed method and basis of levying the special~~
 16 ~~assessment in sufficient detail to allow each owner to~~
 17 ~~calculate the amount of the special assessment that may be~~
 18 ~~levied against the owner's business; and~~
 19 ~~—(B) whether the district may issue bonds to finance~~
 20 ~~improvements.~~
 21 ~~—(4) A list of the businesses to be assessed and a statement of~~
 22 ~~the manner in which the expenses of a district using a method~~
 23 ~~allowed under section 11 of this chapter will be imposed upon~~
 24 ~~a benefited business in proportion to the benefit received by~~
 25 ~~the business, including costs for operation and maintenance.~~
 26 ~~—(5) For purposes of imposing the special assessment and~~
 27 ~~determining the benefits of the district's activities and~~
 28 ~~improvements, a classification of the types of businesses~~
 29 ~~within the proposed district. The classification may include~~
 30 ~~the following variations in the assessment formula:~~
 31 ~~—(A) Square footage of the business.~~
 32 ~~—(B) Number of employees.~~
 33 ~~—(C) Geography.~~
 34 ~~—(D) Gross sales.~~
 35 ~~—(E) Other similar factors that reasonably relate to the~~
 36 ~~benefit received.~~
 37 ~~—(6) An estimate of the amount of revenue needed to~~
 38 ~~accomplish or pay for the district's proposed activities and~~
 39 ~~improvements.~~
 40 ~~—(7) Subject to section 9.5 of this chapter, a statement~~
 41 ~~identifying the district management association, including the~~
 42 ~~district management association's board of directors and~~

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- 1 governance structure and any proposed rules or regulations
 2 that may be applicable to the district.
- 3 ~~— (8) A statement indicating where a complete copy of the~~
 4 ~~district plan, whether in hard copy or electronic form, may be~~
 5 ~~obtained or accessed.~~
- 6 ~~— (9) Any other item or matter required to be incorporated in~~
 7 ~~the district plan by the unit's legislative body. The legislative~~
 8 ~~body may require in the district plan that the boundaries of~~
 9 ~~the district be drawn to:~~
- 10 ~~— (A) exclude businesses; or~~
 11 ~~— (B) prevent overlap of the district with another district or~~
 12 ~~area in which a special assessment is imposed.~~
- 13 ~~— Sec. 9.5. Owners of the following property may not be included~~
 14 ~~within the territory of a district and the owners of such property~~
 15 ~~shall not be considered in determining whether the petition~~
 16 ~~signature requirements under section 13 of this chapter are met:~~
- 17 ~~— (1) Any property that receives a homestead standard~~
 18 ~~deduction under IC 6-1.1-12-37.~~
- 19 ~~— (2) Any property that is used for single family residential~~
 20 ~~housing.~~
- 21 ~~— (3) Any property that is used for multi-unit residential~~
 22 ~~housing.~~
- 23 ~~In addition, the property described in this section shall not be~~
 24 ~~subject to a special assessment under this chapter.~~
- 25 ~~— Sec. 10. Subject to section 9.5 of this chapter, the territory of a~~
 26 ~~tourism improvement district:~~
- 27 ~~— (1) in the case of a municipality, may include only territory~~
 28 ~~within the municipality; or~~
- 29 ~~— (2) in the case of a county, may include only territory of the~~
 30 ~~county that is not within any municipality in the county.~~
- 31 ~~— Sec. 11. (a) A special assessment on businesses located within the~~
 32 ~~district shall be levied on the basis of the estimated benefit to the~~
 33 ~~businesses within the district. The unit's legislative body may use~~
 34 ~~the classification of the types of businesses described in section~~
 35 ~~9(c)(5) of this chapter in determining the benefit to a business~~
 36 ~~provided by the district.~~
- 37 ~~— (b) The special assessment that may be levied on businesses~~
 38 ~~located within the district may take any form that confers benefits~~
 39 ~~to the assessed business and may include any combination of the~~
 40 ~~following methods:~~
- 41 ~~— (1) A percentage rate per transaction at a business within the~~
 42 ~~district.~~

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- 1 ~~—(2) A fixed rate per transaction per day at a business within~~
2 ~~the district.~~
3 ~~—(3) A percentage of gross sales at a business within the~~
4 ~~district.~~
5 ~~—(c) The special assessment may be levied on different types of~~
6 ~~businesses located within the district and is not required to be~~
7 ~~levied on the same basis or at the same rate.~~
8 ~~—Sec. 12. (a) After receipt of a petition under section 9 of this~~
9 ~~chapter, the clerk of the municipality or the county auditor shall,~~
10 ~~in the manner provided by IC 5-3-1, publish notice of a hearing on~~
11 ~~the proposed district. The clerk of the municipality or the county~~
12 ~~auditor shall mail a copy of the notice to each owner within the~~
13 ~~proposed district. The notice must include the boundaries of the~~
14 ~~proposed district, a description of the proposed activities and~~
15 ~~improvements, the proposed formula for determining the~~
16 ~~percentage of the total benefit to be received by each business, the~~
17 ~~method of determining the benefit received by each business, and~~
18 ~~the hearing date. The date of the hearing may not be more than~~
19 ~~sixty (60) days after the date on which the notice is mailed.~~
20 ~~—(b) At the public hearing under subsection (a), the legislative~~
21 ~~body shall hear all owners in the proposed district (who appear~~
22 ~~and request to be heard) upon the questions of:~~
23 ~~—(1) the sufficiency of the notice;~~
24 ~~—(2) whether the proposed activities and improvements are of~~
25 ~~public utility and benefit;~~
26 ~~—(3) whether the formula or method to be used for the~~
27 ~~assessment of special benefits is appropriate;~~
28 ~~—(4) whether the district contains all, or more or less than all,~~
29 ~~of the territory specially benefited by the activities and~~
30 ~~improvements; and~~
31 ~~—(5) whether each individual business owner:~~
32 ~~—(A) that did not sign to approve the petition; and~~
33 ~~—(B) would be subject to the assessment of the district that~~
34 ~~has otherwise reached the approval threshold;~~
35 ~~—wishes to make a request for exclusion from the district, to be~~
36 ~~approved or denied by the legislative body before the final~~
37 ~~passage of the ordinance establishing the district.~~
38 ~~—Sec. 13. (a) After conducting a hearing on the proposed district,~~
39 ~~the legislative body may adopt an ordinance establishing the~~
40 ~~district if it determines that:~~
41 ~~—(1) the petition meets the requirements of this section and~~
42 ~~sections 9 through 11 of this chapter;~~

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- 1 ~~—(2) the activities and improvements to be undertaken in the~~
2 ~~district will provide special benefits to businesses in the~~
3 ~~district and will be of public utility and benefit;~~
4 ~~—(3) the benefits provided by the activities and improvements~~
5 ~~will be new benefits that do not replace benefits existing~~
6 ~~before the establishment of the district; and~~
7 ~~—(4) the formula or method to be used for the assessment of~~
8 ~~special benefits is appropriate;~~
9 ~~—(b) The legislative body may adopt the ordinance only if it~~
10 ~~determines that the petition has been signed by:~~
11 ~~—(1) at least sixty-seven percent (67%) of the owners of~~
12 ~~businesses within the proposed district; and~~
13 ~~—(2) the owners of businesses within the proposed district that~~
14 ~~constitute more than fifty percent (50%) of the revenue to be~~
15 ~~collected from the special assessments;~~
16 ~~—(c) The ordinance shall:~~
17 ~~—(1) incorporate the information set forth in the district plan;~~
18 ~~—(2) specify the time and manner in which special assessments~~
19 ~~levied under this chapter are to be collected and paid to the~~
20 ~~unit's fiscal officer for deposit in the tourism improvement~~
21 ~~fund established under section 14 of this chapter; and~~
22 ~~—(3) include any other content that the legislative body~~
23 ~~determines is reasonable as it relates to the operation of the~~
24 ~~district.~~
25 ~~For purposes of subdivision (2), the collection of special~~
26 ~~assessments under this chapter may occur at the same time and in~~
27 ~~the same manner as for an innkeeper's tax under IC 6-9, including~~
28 ~~the application of any enforcement mechanisms and interest and~~
29 ~~penalty attributable to innkeeper's taxes under IC 6-9-29.~~
30 ~~—(d) The adoption of an ordinance establishing a district does not~~
31 ~~affect and may not be construed to authorize any decrease in the~~
32 ~~level of publicly funded tourism promotion services that existed~~
33 ~~before the district's establishment.~~
34 ~~—Sec. 14. (a) The unit's fiscal officer shall establish a special fund,~~
35 ~~known as the tourism improvement fund, and shall deposit in the~~
36 ~~tourism improvement fund all special assessments received under~~
37 ~~this chapter and any other amounts received by the fiscal officer.~~
38 ~~—(b) The unit's fiscal officer may transfer money in the tourism~~
39 ~~improvement fund to the district management association to be~~
40 ~~used only for the purposes specified in the ordinance establishing~~
41 ~~the district. Any bonds issued under this chapter are payable solely~~

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1 from special assessments deposited in the tourism improvement
2 fund and other revenues of the district.

3 —(c) Any money earned from investment of money in the tourism
4 improvement fund becomes a part of the tourism improvement
5 fund.

6 —Sec. 15. (a) The unit shall contract with the district management
7 association designated in the district plan to administer and
8 implement the district's activities and improvements.

9 —(b) The district management association may be either an
10 existing nonprofit corporation or a newly formed nonprofit
11 corporation. If the district management association is a new
12 nonprofit corporation created to manage the district, the certificate
13 of incorporation or bylaws of the district management association
14 shall provide for voting representation of owners within the
15 district. If the district management association is an existing
16 nonprofit corporation, the existing nonprofit corporation may
17 create a committee of district owners or owners' representatives.

18 —(c) The district management association may make
19 recommendations to the unit's legislative body with respect to any
20 matter involving or relating to the district.

21 —(d) The unit's legislative body, for any consideration that it
22 considers appropriate, may license or grant to the district
23 management association the right to undertake or permit
24 commercial activities or other private uses of the streets or other
25 parts of the district in which the unit has any real property
26 interest.

27 —Sec. 16. (a) A district may issue bonds to provide improvements.
28 The term of any bonds issued may not exceed ten (10) years. If a
29 district is renewed under section 17 of this chapter, the term of any
30 bonds issued may not exceed ten (10) years from the date of
31 renewal.

32 —(b) Bonds issued under this chapter do not constitute an
33 indebtedness of the unit within the meaning of a constitutional or
34 statutory debt limitation.

35 —Sec. 17. (a) The initial term for a district shall be at least three
36 (3) years and not more than ten (10) years.

37 —(b) A district may be renewed for one (1) additional period of
38 not more than ten (10) years by following the procedures for the
39 initial establishment of a district as set forth in sections 9 through
40 13 of this chapter.

41 —(c) If a district is renewed, any remaining revenues derived from
42 the levy of a special assessment, or any revenues derived from the

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1 ~~sale of assets acquired with the revenues, shall be transferred to the~~
 2 ~~renewed district. The following apply to the transfer of any~~
 3 ~~remaining revenues of a renewed district:~~

4 ~~—(1) If the renewed district includes a business not included in~~
 5 ~~the prior district, the remaining revenues shall be spent to~~
 6 ~~benefit only the business in the prior district.~~

7 ~~—(2) If the renewed district does not include a business included~~
 8 ~~in the prior district, the remaining revenues attributable to~~
 9 ~~the parcel shall be refunded to the owners of the business by~~
 10 ~~applying the method the district used under section 11 of this~~
 11 ~~chapter to calculate the special assessment before the renewal.~~

12 ~~—(d) The boundaries, special assessments, improvements, or~~
 13 ~~activities of a renewed district are not required to be the same as~~
 14 ~~the original or prior district.~~

15 ~~—Sec. 18. An ordinance adopted under section 13 of this chapter~~
 16 ~~may be amended if notice of the proposed amendment is published~~
 17 ~~and mailed in the manner provided by section 12 of this chapter.~~
 18 ~~However, if an amendment proposes to:~~

19 ~~—(1) levy a new or increased special assessment;~~

20 ~~—(2) change the district's boundaries; or~~

21 ~~—(3) issue a new bond;~~

22 ~~the unit's legislative body shall require compliance with the~~
 23 ~~procedures set forth in sections 9 through 13 of this chapter before~~
 24 ~~amending the ordinance.~~

25 ~~—Sec. 19. (a) During the operation of the district, there shall be a~~
 26 ~~thirty (30) day period, beginning one (1) year after the date of the~~
 27 ~~district's establishment and in each year thereafter, in which the~~
 28 ~~owners may request dissolution of the district in accordance with~~
 29 ~~this section.~~

30 ~~—(b) After a public hearing before the unit's legislative body, the~~
 31 ~~legislative body may dissolve a district by ordinance in either of the~~
 32 ~~following circumstances:~~

33 ~~—(1) If the legislative body finds there has been~~
 34 ~~misappropriation of funds, malfeasance, or a violation of law~~
 35 ~~in connection with the management of the district.~~

36 ~~—(2) At any time during the annual thirty (30) day period~~
 37 ~~described in subsection (a):~~

38 ~~—(c) Upon the written petitions of the owners or authorized~~
 39 ~~representatives of businesses in the district that pay fifty percent~~
 40 ~~(50%) or more of the special assessments levied, the unit's~~
 41 ~~legislative body shall pass a resolution of intention to dissolve the~~
 42 ~~district.~~

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~~—(d) The unit's legislative body shall first adopt a resolution of intention to dissolve the district before the public hearing to dissolve a district under this section. The resolution of intention must include each of the following items:~~

~~—(1) The reason for the dissolution;~~

~~—(2) The time and place of the public hearing;~~

~~—(3) A proposal to dispose of any assets acquired with the revenues of the special assessments levied within the district;~~

~~The notice of the hearing on the resolution of intent to dissolve the district shall be published in the manner provided by IC 5-3-1 and must also be given by mail to the owner of each business subject to a special assessment in the district. The legislative body shall conduct the public hearing on the resolution of intention to dissolve the district not later than thirty (30) days after the date the notice is mailed to the assessed owners.~~

~~—(e) The public hearing to dissolve the district shall be held not more than sixty (60) days after the date of the adoption of the resolution of intention.~~

~~—(f) A dissolution of a district under this section has the effect of repealing the ordinance adopted under section 13 of this chapter that established the district.~~

~~—Sec. 20. (a) The district management association shall submit an annual report to the legislative body and the fiscal body before January 1 of each year, beginning in the year after the first year of the district's establishment.~~

~~—(b) The report shall contain the following information:~~

~~—(1) The use of revenue collected from special assessments levied under this chapter for that year;~~

~~—(2) The activities and improvements to be provided for the ensuing year and an estimate of the cost of providing the activities and improvements for the ensuing year;~~

~~—(3) The estimated amount of any surplus or deficit revenues to be carried over from the prior year.~~

~~—Sec. 21. (a) Upon the dissolution or expiration without renewal of a district, any remaining revenues, after all outstanding debts are paid, derived from the:~~

~~—(1) levy of special assessments; or~~

~~—(2) sale of assets acquired with the revenues of the district or from bond reserve funds or construction funds;~~

~~shall be refunded to the owners located within the district on or before the date of the district's dissolution or expiration without renewal.~~

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~~—(b) The amount of the refund provided under subsection (a) to an owner shall be determined by applying the method the district used under section 11 of this chapter to calculate the special assessment in the year:~~

~~—(1) in which the district was dissolved or allowed to expire without renewal; or~~

~~—(2) before the district was dissolved or allowed to expire without renewal if a special assessment had not been levied.~~

~~However, in lieu of providing a refund, the unit's legislative body may instead elect to spend any remaining revenues on activities and improvements specified in the ordinance that established the district before its dissolution or expiration without renewal.~~

~~—(c) Any liabilities incurred by the district are not an obligation of the unit and are payable solely from the collection of special assessments deposited in the special fund under section 14 of this chapter and other revenues of the district.~~

~~—Sec. 22. Notwithstanding any other provision of this chapter, special assessments levied to pay the principal and interest on any bonds issued under this chapter may not be reduced or terminated if doing so would interfere with the timely retirement of the debt.~~

~~—SECTION 165. IC 36-7.5-2-10.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE FEBRUARY 28, 2026 (RETROACTIVE)]: Sec. 10.5.~~

~~(a) All bonds, notes, evidences of indebtedness, leases, or other written obligations issued or executed under this article by or in the name of the:~~

~~—(1) Indiana finance authority;~~

~~—(2) development authority; and~~

~~—(3) city of Gary, the Lake County board of commissioners, or the Lake County convention center authority established by IC 36-7.5-7-9;~~

~~as authorized or approved by resolution or ordinance adopted by the entity before February 28, 2026, are hereby legalized and declared valid.~~

~~—(b) Any pledge, dedication or designation of revenues, conveyance, or mortgage securing the bonds, notes, evidences of indebtedness, leases, or other written obligations issued or executed under this article by or in the name of the:~~

~~—(1) Indiana finance authority;~~

~~—(2) development authority; and~~

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~~—(3) city of Gary, the Lake County board of commissioners, or the Lake County convention center authority established by IC 36-7.5-7-9;~~

~~as authorized or approved by resolution or ordinance adopted by the entity before February 28, 2026, are hereby legalized and declared valid.~~

~~—(c) Any resolutions adopted, proceedings had, and actions taken under this article by the:~~

~~—(1) Indiana finance authority;~~

~~—(2) development authority; and~~

~~—(3) city of Gary, the Lake County board of commissioners, or the Lake County convention center authority established by IC 36-7.5-7-9;~~

~~before February 28, 2026, under which the bonds, notes, evidences of indebtedness, leases, or other written obligations were or will be issued or under which the pledge, dedication or designation of revenues, conveyance, or mortgage was or will be granted are hereby legalized and declared valid.~~

~~—(d) An action to contest the validity of any action taken under this article may not be brought after the fifteenth day following the date the resolution of the:~~

~~—(1) Indiana finance authority;~~

~~—(2) development authority; or~~

~~—(3) city of Gary, the Lake County board of commissioners, or the Lake County convention center authority established by IC 36-7.5-7-9;~~

~~is adopted approving the action taken.~~

~~—(e) If an action challenging an action taken under this article is not brought within the time prescribed by this section, the lease, contract, bonds, notes, obligations, or other action taken shall be conclusively presumed to be fully authorized and valid under the laws of the state and any person is estopped from further questioning the authorization, validity, execution, delivery, or issuance of the lease, contract, bonds, notes, obligations, or other action.~~

~~—SECTION 166~~ [\[256\]](#). IC 36-7.5-4.5-18, AS AMENDED BY P.L.236-2023, SECTION 194, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 18. If a district is established, the following apply to the administration and use of incremental property tax revenue by the development authority, or a redevelopment commission in the case of a district located in a cash participant county, in the district:

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(1) 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 a reassessment and the annual adjustment of the real property in the district in the same manner as provided in IC 36-7-14-39(h). **The county auditor shall, in the manner prescribed by the department of local government finance, submit the forms required by this subdivision to the department of local government finance no later than July 15 of each year.**

(2) Proceeds of the property taxes approved by the voters in a referendum or local public question 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 in the 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.

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1 (H) To pay expenses incurred by the development authority for
 2 local public improvements that are in the district or serving the
 3 district.

4 SECTION ~~<167>~~ [257]. IC 36-7.5-6-4, AS ADDED BY
 5 P.L.195-2023, SECTION 6, IS AMENDED TO READ AS FOLLOWS
 6 [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) The blighted property
 7 demolition fund is established to provide grants to the city of Gary to
 8 demolish qualified properties.

9 (b) The fund consists of:
 10 (1) appropriations from the general assembly;
 11 (2) available federal funds;
 12 (3) transfers of money under ~~IC 4-33-13-2.5(b)(1);~~ ~~<168>~~ [**IC 4-33-13-5(a)(3)(B);**
 13
 14 (4) deposits required under section 5(a) and 5(b) of this chapter;
 15 and
 16 (5) gifts, grants, donations, or other contributions from any other
 17 public or private source.

18 (c) The development authority shall administer the fund.
 19 (d) The treasurer of state shall invest the money in the fund not
 20 currently needed to meet the obligations of the fund in the same
 21 manner as other public funds may be invested.

22 (e) The money remaining in the fund at the end of a state fiscal year
 23 does not revert to the state general fund.

24 (f) Money in the fund is continuously appropriated for the purposes
 25 of this chapter.

26 SECTION ~~<168>~~ [258]. IC 36-7.5-7-5, AS ADDED BY
 27 P.L.195-2023, SECTION 7, IS AMENDED TO READ AS FOLLOWS
 28 [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) The Lake County
 29 economic development and convention fund is established. The fund
 30 shall be administered by the development authority.

31 (b) The convention fund consists of:
 32 (1) deposits under ~~IC 4-33-13-2.5(b)(2);~~ ~~<168>~~ [**IC 4-33-13-5(a)(2)(C) and IC 4-33-13-5(a)(3)(A);**
 33
 34 (2) deposits under subsection (c);
 35 (3) appropriations to the fund;
 36 (4) gifts, grants, loans, bond proceeds, and other money received
 37 for deposit in the fund; and
 38 (5) other deposits or transfers of funds from local units located in
 39 Lake County.

40 (c) If a proposal is approved as provided under this chapter, each
 41 state fiscal year, beginning with the first state fiscal year that begins
 42 after the proposal is approved, the approved entity shall deposit up to

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1 five million dollars (\$5,000,000) in the convention fund. **The**
 2 **obligation of the city of Gary, as the approved entity, for each state**
 3 **fiscal year under this subsection is satisfied by the distributions**
 4 **made by the state comptroller on behalf of the city of Gary under**
 5 **IC 4-33-13-5(a)(2)(C). However, if the total amount distributed**
 6 **under IC 4-33-13-5(a)(2)(C) on behalf of the city of Gary with**
 7 **respect to a particular state fiscal year is less than the amount**
 8 **required by this subsection, the fiscal officer of the city of Gary**
 9 **shall transfer the amount of the shortfall to the convention fund**
 10 **from any source of revenue available to the city of Gary other than**
 11 **property taxes. The state comptroller shall certify the amount of**
 12 **any shortfall to the fiscal officer of the city of Gary after making**
 13 **the distribution required by IC 4-33-13-5(a)(2)(C) on behalf of the**
 14 **city of Gary with respect to a particular state fiscal year.**

15 (d) The development authority shall administer money, including
 16 determining amounts to be used and the specific purposes, from the
 17 convention fund.

18 (e) Except as provided in section 8(d) of this chapter, the money
 19 remaining in the convention fund at the end of a state fiscal year does
 20 not revert to the state general fund.

21 (f) Money in the convention fund is continuously appropriated for
 22 the purposes of this chapter.

23 (g) Subject to budget committee review, but except as provided in
 24 subsection (i), the development authority may receive reimbursement
 25 for expenses incurred and a reasonable and customary amount for
 26 providing administrative services from money in the convention fund.

27 (h) The development authority shall quarterly report to the budget
 28 committee on all uses of money in the convention fund and the status
 29 of the convention and event center project.

30 (i) The development authority shall conduct an updated feasibility
 31 study related to a potential convention and event center located in Lake
 32 County. The development authority shall be reimbursed for the costs
 33 of obtaining the updated feasibility study from money in the fund.
 34 Budget committee review is not required for reimbursement under this
 35 subsection.

36 SECTION ~~<169>~~ [259]. IC 36-7.5-7-9, AS ADDED BY
 37 P.L.195-2023, SECTION 7, IS AMENDED TO READ AS FOLLOWS
 38 [EFFECTIVE UPON PASSAGE]: Sec. 9. (a) If a proposal is approved
 39 under section 8 of this chapter, following the approval of the proposal,
 40 **and when the construction of the convention and event center is**
 41 **substantially completed so that the convention and event center can**
 42 **be used for its intended purpose,** the Lake County convention center

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authority is established for the purpose of holding an equal share of ownership of the Lake County convention and event center with the entity whose proposal is approved and for providing general oversight of the upkeep, improvements, and management team as outlined in the accepted proposal. Subject to subsection (e), the convention center authority consists of seven (7) members, appointed as follows:

(1) Three (3) members appointed by the entity whose proposal is approved under section 8 of this chapter.

(2) Three (3) members appointed by the Lake County board of commissioners.

(3) One (1) member appointed by the governor.

Individuals appointed to the convention center authority must **be Indiana residents and** have professional experience in commercial facility management. **An appointing authority may not appoint an attorney in active standing as a member of the authority.**

(b) The term of office for a member of the board is two (2) years. The term begins July 1 of the year in which the member is appointed and ends on June 30 of the second year following the member's appointment. A member may be reappointed after the member's term has expired.

(c) A vacancy in membership must be filled in the same manner as the original appointment. Appointments made to fill a vacancy that occurs before the expiration of a term are for the remainder of the unexpired term.

(d) The member appointed under subsection (a)(3) shall serve as the chairperson of the convention center authority. The convention center authority shall meet at the call of the chairperson.

(e) An individual may not be appointed to the convention center authority if the individual is a party to a contract or agreement with the entity whose proposal is approved, is employed by the entity whose proposal is approved, or otherwise has a direct or indirect financial interest in the entity whose proposal is approved under this chapter.

SECTION ~~<170>~~^[260]. IC 36-7.5-7-10, AS ADDED BY P.L.195-2023, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) A local county fund known as the Lake County convention and event center reserve fund is established to pay for:

(1) additions;

(2) refurbishment; and

(3) budget shortfalls or other unusual costs;

of a convention and event center that is constructed using money from the convention fund under this chapter.

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(b) The reserve fund consists of:

(1) transfers under IC 6-9-2-1.5(c); and

(2) gifts, grants, donations, or other contributions from any other public or private source.

(c) **The Lake County commissioners shall administer the reserve fund until the convention center authority is established. Thereafter,** the convention center authority shall administer the reserve fund.

SECTION ~~<171>~~[261]. IC 36-7.5-8-3, AS ADDED BY P.L.195-2023, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) The Gary Metro Center station revitalization fund is established to provide funding for the Gary Metro Center station revitalization project.

(b) The fund consists of:

(1) appropriations from the general assembly;

(2) available federal funds;

(3) transfers of money under ~~IC 4-33-13-2.5(b)(3);~~ ~~<172>~~[**IC 4-33-13-5(a)(3)(C);**

(4) deposits required under section 4 of this chapter; and

(5) gifts, grants, donations, or other contributions from any other public or private source.

(c) The development authority shall administer the fund.

(d) The money remaining in the fund at the end of a state fiscal year does not revert to the state general fund.

(e) Money in the fund is continuously appropriated for the purposes of this chapter.

(f) Subject to budget committee review, the development authority may receive reimbursement for expenses incurred and a reasonable and customary amount for providing administrative services from money in the fund.

SECTION ~~<172>~~[262]. IC 36-8-11-12, AS AMENDED BY P.L.236-2023, SECTION 197, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 12. (a) This section does not apply to the appointment of a governing board under section 12.5 of this chapter.

(b) Within thirty (30) days after the ordinance or resolution establishing the district becomes final, the county legislative body shall appoint a board of fire trustees. The trustees must be qualified by knowledge and experience in matters pertaining to fire protection and related activities in the district. A person who:

(1) is a party to a contract with the district; ~~or~~

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(2) is a member, an employee, a director, or a shareholder of any corporation or association that has a contract with the district; **or**

(3) does not reside in the district;

may not be appointed or serve as a trustee. The legislative body shall appoint one (1) trustee from each township or part of a township contained in the district and one (1) trustee from each municipality contained in the district. If the number of trustees selected by this method is an even number, the legislative body shall appoint one (1) additional trustee so that the number of trustees is always an odd number. If the requirements of this section do not provide at least three (3) trustees, the legislative body shall make additional appointments so that there is a minimum of three (3) trustees.

(c) The original trustees shall be appointed as follows:

(1) One (1) for a term of one (1) year.

(2) One (1) for a term of two (2) years.

(3) One (1) for a term of three (3) years.

(4) All others for a term of four (4) years.

The terms expire on the first Monday of January of the year their appointments expire. As the terms expire, each new appointment is for a term of four (4) years.

(d) If a vacancy occurs on the board, the county legislative body shall appoint a trustee with the qualifications specified in subsection (b) for the unexpired term.

(e) On December 31, 2026, the term of any person serving as a trustee who does not reside in the district for which the person serves as a trustee is terminated. The county legislative body shall make new appointments as soon as possible after December 31, 2026, to serve for the remainder of the unexpired term.

SECTION ~~<173>~~263. IC 36-8-11-12.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 12.1 (a) This section applies to a county having a population of more than three hundred fifty thousand (350,000) and less than four hundred thousand (400,000)

(b) This section is an alternative to section 12 of this chapter if the appointment of the governing board under section 12 of this chapter would exceed nine (9) members. The county legislative body may instead opt to appoint the governing board under this section.

(c) The board of trustees appointed under this section is composed of nine (9) members appointed as follows:

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(1) Six (6) trustees appointed by the county commissioners, with not more than two (2) appointments coming from each original fire protection district or fire protection territory.

(2) Three (3) trustees appointed by the county council with not more than one (1) appointment coming from each original fire protection district or fire protection territory.

The county commissioners and county council shall consult with each other to appoint the most equal representation of the original fire protection districts and fire protection territories.

(d) The initial term of a trustee appointed under subsection (c) is as follows:

(1) Two (2) county commissioner appointments and one (1) county council appointment for a term of one (1) year.

(2) Two (2) county commissioner and one (1) county council appointment for a term of two (2) years.

(3) Two (2) county commissioner appointments and one (1) county council appointment for a term of three (3) years.

(e) The terms expire on the first Monday of January of the year their appointments expire. As the terms expire, each new appointment is for a term of four (4) years.

(f) If a vacancy occurs on the board, the county legislative body shall appoint a trustee with the qualifications specified in section 12(b) of this chapter for the unexpired term. Members appointed must comply with section 12 of this chapter.

SECTION 264. IC 36-8-11-16 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]:
Sec. 16. (a) All the real property within a fire protection district constitutes a taxing district for the purpose of levying taxes to pay for the construction, operation, and maintenance of district programs and facilities. A tax levied must be levied at a uniform rate upon all taxable property within the district. A fire protection district is a municipal corporation within the meaning of the Constitution of Indiana and all general statutes.

(b) This subsection applies to a fire protection district established by an ordinance or a resolution adopted under this chapter after December 31, 2025. The district may not impose a tax rate on the taxable property within the district that exceeds forty cents (\$0.40) per one hundred dollars (\$100) of assessed valuation.

SECTION 265. IC 36-8-12-16, AS AMENDED BY P.L.186-2025, SECTION 258, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]:
Sec. 16. (a) A volunteer fire department that provides service within a jurisdiction served by the department

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1 may establish a schedule of charges for the services that the department
 2 provides not to exceed the state fire marshal's recommended schedule
 3 for services. The volunteer fire department or its agent may collect a
 4 service charge according to this schedule from the owner of property
 5 that receives service if the following conditions are met:

6 (1) At the following times, the department gives notice under
 7 ~~IC 5-3-1-4(d)~~ IC 5-3-1-1.5 in each political subdivision served by
 8 the department of the amount of the service charge for each
 9 service that the department provides:

10 (A) Before the schedule of service charges is initiated.

11 (B) When there is a change in the amount of a service charge.

12 (2) The property owner has not sent written notice to the
 13 department to refuse service by the department to the owner's
 14 property.

15 (3) The bill for payment of the service charge:

16 (A) is submitted to the property owner in writing within thirty
 17 (30) days after the services are provided;

18 (B) includes a copy of a fire incident report in the form
 19 prescribed by the state fire marshal, if the service was
 20 provided for an event that requires a fire incident report;

21 (C) must contain verification that the bill has been approved
 22 by the chief of the volunteer fire department; and

23 (D) must contain language indicating that correspondence
 24 from the property owner and any question from the property
 25 owner regarding the bill should be directed to the department.

26 (4) Payment is remitted directly to the governmental unit
 27 providing the service.

28 (b) A volunteer fire department shall use the revenue collected from
 29 the fire service charges under this section:

30 (1) for the purchase of equipment, buildings, and property for
 31 firefighting, fire protection, or other emergency services;

32 (2) for deposit in the township firefighting and emergency
 33 services fund established under IC 36-8-13-4(a)(1) or the
 34 township firefighting fund established under
 35 IC 36-8-13-4(a)(2)(A); or

36 (3) to pay principal and interest on a loan made by the department
 37 of homeland security established by IC 10-19-2-1 or a division of
 38 the department for the purchase of new or used firefighting and
 39 other emergency equipment or apparatus.

40 (c) Any administrative fees charged by a fire department's agent
 41 must be paid only from fees that are collected and allowed by Indiana
 42 law and the fire marshal's schedule of fees.

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(d) An agent who processes fees on behalf of a fire department shall send all bills, notices, and other related materials to both the fire department and the person being billed for services.

(e) All fees allowed by Indiana law and the fire marshal's fee schedule must be itemized separately from any other charges.

(f) If at least twenty-five percent (25%) of the money received by a volunteer fire department for providing fire protection or emergency services is received under one (1) or more contracts with one (1) or more political subdivisions (as defined in IC 34-6-2.1-155), the legislative body of a contracting political subdivision must approve the schedule of service charges established under subsection (a) before the schedule of service charges is initiated in that political subdivision.

(g) A volunteer fire department that:

(1) has contracted with a political subdivision to provide fire protection or emergency services; and

(2) charges for services under this section;

must submit a report to the legislative body of the political subdivision before April 1 of each year indicating the amount of service charges collected during the previous calendar year and how those funds have been expended.

(h) The state fire marshal shall annually prepare and publish a recommended schedule of service charges for fire protection services.

(i) The volunteer fire department or its agent may maintain a civil action to recover an unpaid service charge under this section and may, if it prevails, recover all costs of the action, including reasonable attorney's fees.

SECTION 266. IC 36-8-12-17, AS AMENDED BY P.L.186-2025, SECTION 259, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 17. (a) If a political subdivision has not imposed its own false alarm fee or service charge, a volunteer fire department that provides service within the jurisdiction may establish a service charge for responding to false alarms. The volunteer fire department may collect the false alarm service charge from the owner of the property if the volunteer fire department dispatches firefighting apparatus or personnel to a building or premises in the township in response to:

(1) an alarm caused by improper installation or improper maintenance; or

(2) a drill or test, if the fire department is not previously notified that the alarm is a drill or test.

However, if the owner of property that constitutes the owner's residence establishes that the alarm is under a maintenance contract with an

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1 alarm company and that the alarm company has been notified of the
 2 improper installation or maintenance of the alarm, the alarm company
 3 is liable for the payment of the fee or service charge.

4 (b) Before establishing a false alarm service charge, the volunteer
 5 fire department must provide notice under IC 5-3-1-4(d) IC 5-3-1-1.5
 6 in each political subdivision served by the department of the amount of
 7 the false alarm service charge. The notice required by this subsection
 8 must be given:

9 (1) before the false alarm service charge is initiated; and

10 (2) before a change in the amount of the false alarm service
 11 charge.

12 (c) A volunteer fire department may not collect a false alarm service
 13 charge from a property owner or alarm company unless the
 14 department's bill for payment of the service charge:

15 (1) is submitted to the property owner in writing within thirty (30)
 16 days after the false alarm; and

17 (2) includes a copy of a fire incident report in the form prescribed
 18 by the state fire marshal.

19 (d) A volunteer fire department shall use the money collected from
 20 the false alarm service charge imposed under this section:

21 (1) for the purchase of equipment, buildings, and property for fire
 22 fighting, fire protection, or other emergency services;

23 (2) for deposit in the township firefighting and emergency
 24 services fund established under IC 36-8-13-4(a)(1) or the
 25 township firefighting fund established under
 26 IC 36-8-13-4(a)(2)(A); or

27 (3) to pay principal and interest on a loan made by the department
 28 of homeland security established by IC 10-19-2-1 or a division of
 29 the department for the purchase of new or used firefighting and
 30 other emergency equipment or apparatus.

31 (e) If at least twenty-five percent (25%) of the money received by a
 32 volunteer fire department for providing fire protection or emergency
 33 services is received under one (1) or more contracts with one (1) or
 34 more political subdivisions (as defined in IC 34-6-2.1-155), the
 35 legislative body of a contracting political subdivision must approve the
 36 false alarm service charge established under subsection (a) before the
 37 service charge is initiated in that political subdivision.

38 (f) A volunteer fire department that:

39 (1) has contracted with a political subdivision to provide fire
 40 protection or emergency services; and

41 (2) imposes a false alarm service charge under this section;

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1 must submit a report to the legislative body of the political subdivision
 2 before April 1 of each year indicating the amount of false alarm
 3 charges collected during the previous calendar year and how those
 4 funds have been expended.

5 (g) The volunteer fire department may maintain a civil action to
 6 recover unpaid false alarm service charges imposed under this section
 7 and may, if it prevails, recover all costs of the action, including
 8 reasonable attorney's fees.

9 SECTION 267]. IC 36-8-19-7.5, AS AMENDED BY P.L.68-2025,
 10 SECTION 241, IS AMENDED TO READ AS FOLLOWS
 11 [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]: Sec. 7.5. (a)

12 This section applies to:

13 (1) local income tax distributions; and

14 (2) excise tax distributions;

15 made after December 31, 2009.

16 (b) Except as provided in subsection (c), for purposes of allocating
 17 local income tax distributions that are based on a taxing unit's
 18 allocation amount before January 1, ~~2028~~, **2029**, or that an adopting
 19 body allocates under IC 6-3.6-6 to economic development before
 20 January 1, ~~2028~~, **2029**, or excise tax distributions that are distributed
 21 based on the amount of a taxing unit's property tax levies, each
 22 participating unit in a territory is considered to have imposed a part of
 23 the property tax levy imposed for the territory. The part of the property
 24 tax levy imposed for the territory for a particular year that shall be
 25 attributed to a participating unit is equal to the amount determined in
 26 the following STEPS:

27 STEP ONE: Determine the total amount of all property taxes
 28 imposed by the participating unit in the year before the year in
 29 which a property tax levy was first imposed for the territory.

30 STEP TWO: Determine the sum of the STEP ONE amounts for
 31 all participating units.

32 STEP THREE: Divide the STEP ONE result by the STEP TWO
 33 result.

34 STEP FOUR: Multiply the STEP THREE result by the property
 35 tax levy imposed for the territory for the particular year.

36 (c) This subsection applies to a determination under subsection (b)
 37 made in calendar years 2018, 2019, and 2020. The department of local
 38 government finance may, for distributions made in calendar year 2022,
 39 adjust the allocation amount determined under subsection (b) to correct
 40 for any clerical or mathematical errors made in any determination for
 41 calendar year 2018, 2019, or 2020, as applicable, including the
 42 allocation amount for any taxing unit whose distribution was affected

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by the clerical or mathematical error in those years. The department of local government finance may apply the adjustment to the allocation amount for a taxing unit over a period not to exceed ten (10) years in order to offset the effect of the adjustment on the distribution.

(d) This subsection applies to a territory established by an ordinance or a resolution adopted under this chapter after December 31, 2024. Before additional revenue from a local income tax rate may be allocated to the provider unit of a new territory due to an increased property tax levy resulting from the establishment of the territory, the county fiscal body must adopt an ordinance or resolution approving the allocation.

SECTION ~~174~~ [268]. IC 36-8-19-8.5, AS AMENDED BY P.L.255-2017, SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 8.5. (a) Participating units may agree to establish an equipment replacement fund under this section to be used to purchase fire protection equipment, including housing, that will be used to serve the entire territory. To establish the fund, the legislative bodies of each participating unit must adopt an ordinance (in the case of a county or municipality) or a resolution (in the case of a township or fire protection district), and the following requirements must be met:

(1) The ordinance or resolution is identical to the ordinances and resolutions adopted by the other participating units under this section.

(2) Before adopting the ordinance or resolution, each participating unit must comply with the notice and hearing requirements of IC 6-1.1-41-3.

(3) The ordinance or resolution authorizes the provider unit to establish the fund.

(4) The ordinance or resolution includes at least the following:

(A) The name of each participating unit and the provider unit.

(B) An agreement to impose a uniform tax rate upon all of the taxable property within the territory for the equipment replacement fund.

(C) The contents of the agreement to establish the fund.

An ordinance or a resolution adopted under this section takes effect as provided in IC 6-1.1-41.

(b) If a fund is established, the participating units may agree to:

(1) impose a property tax to provide for the accumulation of money in the fund to purchase fire protection equipment;

(2) incur debt to purchase fire protection equipment and impose a property tax to retire the loan; or

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(3) transfer an amount from the fire protection territory fund to the fire equipment replacement fund not to exceed five percent (5%) of the levy for the fire protection territory fund for that year; or any combination of these options.

(c) The property tax rate for the levy imposed under this section is **considered part of the maximum permissible ad valorem property tax levy and** may not exceed three and thirty-three hundredths cents (\$0.0333) per one hundred dollars (\$100) of assessed value. Before debt may be incurred, the fiscal body of a participating unit must adopt an ordinance (in the case of a county or municipality) or a resolution (in the case of a township or fire protection district) that specifies the amount and purpose of the debt. The ordinance or resolution must be identical to the other ordinances and resolutions adopted by the participating units. Except as provided in subsection (d), if debt is to be incurred for the purposes of a fund, the provider unit shall negotiate for and hold the debt on behalf of the territory. However, the participating units and the provider unit of the territory are jointly liable for any debt incurred by the provider unit for the purposes of the fund. The most recent adjusted value of taxable property for the entire territory must be used to determine the debt limit under IC 36-1-15-6. A provider unit shall comply with all general statutes and rules relating to the incurrence of debt under this subsection.

(d) A participating unit of a territory may, to the extent allowed by law, incur debt in the participating unit's own name to acquire fire protection equipment or other property that is to be owned by the participating unit. A participating unit that acquires fire protection equipment or other property under this subsection may afterward enter into an interlocal agreement under IC 36-1-7 with the provider unit to furnish the fire protection equipment or other property to the provider unit for the provider unit's use or benefit in accomplishing the purposes of the territory. A participating unit shall comply with all general statutes and rules relating to the incurrence of debt under this subsection.

(e) Money in the fund may be used by the provider unit only for those purposes set forth in the agreement among the participating units that permits the establishment of the fund.

(f) The requirements and procedures specified in IC 6-1.1-41 concerning the establishment or reestablishment of a cumulative fund, the imposing of a property tax for a cumulative fund, and the increasing of a property tax rate for a cumulative fund apply to:

(1) the establishment or reestablishment of a fund under this section;

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- 1 (2) the imposing of a property tax for a fund under this section;
 2 and
 3 (3) the increasing of a property tax rate for a fund under this
 4 section.

5 (g) Notwithstanding IC 6-1.1-18-12, if a fund established under this
 6 section is reestablished in the manner provided in IC 6-1.1-41, the
 7 property tax rate imposed for the fund in the first year after the fund is
 8 reestablished may not exceed three and thirty-three hundredths cents
 9 (\$0.0333) per one hundred dollars (\$100) of assessed value.

10 SECTION ~~<175>~~[269. IC 36-9-27-79.1, AS AMENDED BY
 11 P.L.164-2019, SECTION 8, IS AMENDED TO READ AS FOLLOWS
 12 [EFFECTIVE JULY 1, 2026]: Sec. 79.1. Notwithstanding sections 77
 13 and 78 of this chapter, the following provisions apply whenever the
 14 board estimates that the amount of the contracts to be let is not more
 15 than ~~one hundred fifty thousand dollars (\$150,000): the threshold for~~
 16 **public bidding of a public works project under IC 36-1-12-4:**

17 (1) The board need not advertise in the manner provided by
 18 section 78 of this chapter. If the board does not advertise, it shall
 19 mail or send by electronic means written invitations for bids to at
 20 least three (3) persons believed to be interested in bidding on the
 21 work. The invitations shall be mailed or sent by electronic means
 22 at least seven (7) days before the date the board will receive bids,
 23 and must state the nature of the contracts to be let and the date,
 24 time, and place bids will be received.

25 (2) The board may authorize the county surveyor to contract for
 26 the work in the name of the board.

27 (3) The contracts may be for a stated sum or may be for a variable
 28 sum based on per unit prices or on the hiring of labor and the
 29 purchase of material.

30 (4) The contracts shall be let in accordance with the statutes
 31 governing public purchase, including IC 5-22.

32 (5) The board may for good cause waive any requirement for the
 33 furnishing by the bidder of a bid bond or surety and the furnishing
 34 by a successful bidder of a performance bond.

35 SECTION 270. IC 36-9-27-97.5, AS AMENDED BY P.L.255-2017,
 36 SECTION 55, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 37 JULY 1, 2026]: Sec. 97.5. (a) Whenever the board determines by
 38 resolution spread upon its minutes that the cost of constructing or
 39 reconstructing a particular drain is an amount that the owners of land
 40 to be assessed may conveniently pay in installments over a ~~five (5) ten~~
 41 **(10)** year period, it may ask the county fiscal body to:

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1 (1) obtain a loan from a bank, trust company, savings association,
 2 or savings bank authorized to engage in business in the county; or
 3 (2) obtain funds in the manner prescribed by IC 36-2-6-18,
 4 IC 36-2-6-19, and IC 36-2-6-20;
 5 to finance that construction or reconstruction.

6 (b) A loan obtained under this section:

- 7 (1) must have a fixed or variable interest rate;
 8 (2) must mature within ~~six (6)~~ **eleven (11)** years after the day it is
 9 obtained;
 10 (3) shall be repaid from installments collected from assessments
 11 of landowners over a ~~five (5)~~ **ten (10)** year period;
 12 (4) is not subject to the provisions of section 94 of this chapter
 13 that concern interest; and
 14 (5) is not subject to the penalty provisions under IC 6-1.1-37-10
 15 if the installments are timely paid.

16 (c) A construction loan fund is established for each construction or
 17 reconstruction project loan that the board and the county fiscal body
 18 authorize under this section. A construction loan fund consists of all
 19 payments received from the owners assessed for the construction or
 20 reconstruction project and may be used only to repay the associated
 21 loan. If money remains in a construction loan fund after the associated
 22 loan is paid in full, the remaining money in the fund may be transferred
 23 to the general drain improvement fund.

24 (d) A county auditor shall maintain a separate ledger sheet for each
 25 construction loan fund established under subsection (c) and record on
 26 the separate ledger sheet all payments of principal and interest received
 27 from the owners assessed for the associated construction or
 28 reconstruction project.

29 (e) A county auditor shall deposit all payments of principal and
 30 interest received from the owners assessed for a construction or
 31 reconstruction project in the associated construction loan fund.

32 (f) The board shall determine whether interest on the loan is to be
 33 a part of the final assessment under section 84(a) of this chapter.

34 (g) Notwithstanding section 85(c) of this chapter, interest on the
 35 loan may be charged back to the benefited landowner at a rate that is
 36 set in accordance with subsection (b).

37 SECTION 271]. IC 36-9-37-14 IS AMENDED TO READ AS
 38 FOLLOWS [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]:
 39 Sec. 14. (a) **With respect to a property owner who has secured the**
 40 **right to pay the property owner's assessments in deferred installments**
 41 **by the filing of a waiver, ~~may~~, the municipal works board shall**
 42 **establish a policy to permit an owner of real property in the**

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1 **municipality to prepay the property owner's assessment in full by**
 2 **either of the following methods:**

3 (1) At any time after the expiration of the first year after the filing,
 4 pay the entire balance of the assessment and be relieved of the
 5 lien on the property owner's property. A property owner may not
 6 pay the property owner's entire balance under this subsection
 7 unless at the same time the property owner pays all interest due
 8 at the next interest paying period.

9 (2) **At any time, including within the year of the filing, pay the**
 10 **entire balance of the assessment and be relieved of the lien on**
 11 **the property owner's property. A property owner may not**
 12 **pay the property owner's entire balance under this subsection**
 13 **unless at the same time the property owner pays all interest**
 14 **due at the next interest paying period.**

15 (b) If a person who exercises the right to prepay the person's
 16 assessment fully pays the assessment and interest, all interest and
 17 liability as to the assessed property ceases.

18 [SECTION 272. IC 36-10-4-5, AS AMENDED BY P.L.152-2021,
 19 SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 20 JULY 1, 2026]: Sec. 5. (a) In a second class city, the board may adopt
 21 a resolution to extend the boundaries of the district to the county
 22 boundaries unless the county has already established a park district
 23 under IC 36-10-3. The board must file a certified copy of the resolution
 24 with the county auditor and county treasurer. Notice of the adoption of
 25 the resolution shall be given by publication once each week for two (2)
 26 weeks in accordance with IC 5-3-1:

27 (1) with each publication of notice in a newspaper in accordance
 28 with IC 5-3-1 in the county; or

29 (2) with the first publication of notice in a newspaper described
 30 in subdivision (1) and the second publication of notice:

31 (A) in accordance with IC 5-3-5; and

32 (B) on the official web site of the county.

33 (b) Whenever the board has adopted a resolution under subsection
 34 (a), remonstrances may be filed by the affected voters within ninety
 35 (90) days after the last publication under subsection (a). Remonstrances
 36 must be signed in ink by the voter in person and state the address of
 37 each signer and that the signer is a registered voter. A person who signs
 38 a remonstrance when the person is not a registered voter commits a
 39 Level 6 felony. More than one (1) voter may sign the same
 40 remonstrance.

41 (c) A vote on the public question shall be held if at least the number
 42 of the registered voters of the county required under IC 3-8-6-3 to place

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a candidate on the ballot file remonstrances under subsection (b) with the county clerk protesting the extension of the district.

(d) The county clerk shall certify to the county election board in accordance with IC 3-10-9-3 whether or not the required number of registered voters of the county have filed remonstrances. If sufficient remonstrances have been filed, the county election board shall publish a notice of the election once a week for two (2) consecutive weeks in accordance with ~~IC 5-3-1-4~~; **IC 5-3-1-1.5**:

(1) with each publication of notice in a newspaper in accordance with IC 5-3-1 in the county; or

(2) with the first publication of notice in a newspaper described in subdivision (1) and the second publication of notice:

(A) in accordance with IC 5-3-5; and

(B) on the official web site of the county.

The first publication of the notice must be at least thirty (30) days before the date of the election. The question presented to the voters at the election shall be placed on the ballot in the form prescribed by IC 3-10-9-4 and must state "Shall the county park district be established?". The election is governed by IC 3 whenever not in conflict with this chapter. The county election board shall make a return of the votes cast at the referendum.

(e) If a majority of the votes cast are against the extension of the district, the district is not extended. If sufficient remonstrances are not filed or if a majority of the votes cast support the extension of the district, the district is extended.

(f) The extension of the district is effective on January 1 of the year following the adoption of the resolution or, if an election is held, on January 1 of the year following the date of the election.

(g) A municipality that becomes part of a district by reason of the extension of the district under this section may continue to establish, maintain, and operate parks and other recreational facilities under any other law. The parks and other recreational facilities shall be operated by the municipality separate from the parks and other recreational facilities under the jurisdiction of the board in the same manner as they would be operated by the municipality if it was not within the district.

(h) The operation of separate parks or recreational facilities by a municipality does not affect the obligation of property owners within the municipality to pay all taxes imposed on property within the district.

(i) The legislative body of a municipality may elect that the separate parks or other recreational facilities of the municipality be maintained or operated as a part of the district by adopting a resolution or an

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ordinance to that effect. The separate park or other recreational facility comes under the jurisdiction of the board at the time specified in the resolution or ordinance.

] SECTION ~~<176>~~[273]. [EFFECTIVE JANUARY 1, 2024 (RETROACTIVE)] (a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.

(b) This SECTION applies to assessment dates after December 31, 2023, and before January 1, 2026.

(c) As used in this SECTION, "eligible property" means any real property:

(1) that is owned, occupied, and used by a taxpayer that:

(A) is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code; and

(B) has a mission focused on preserving Indiana landmarks;

(2) that is used for one (1) or more of the purposes described in IC 6-1.1-10-16;

(3) that is a parcel that:

(A) was transferred to the taxpayer before January 1, 2024; and

(B) is located in Vanderburgh County;

(4) on which property taxes were imposed for the 2024 and 2025 assessment dates; and

(5) that would have been eligible for an exemption under IC 6-1.1-10-16 for the 2024 and 2025 assessment dates if an exemption application had been properly and timely filed under IC 6-1.1 for the property.

(d) Before September 1, 2026, the owner of eligible property may file a property tax exemption application and supporting documents claiming a property tax exemption under this SECTION for the eligible property for the 2024 and 2025 assessment dates.

(e) A property tax exemption application filed as provided in subsection (d) is considered to have been properly and timely filed for each assessment date.

(f) The following apply if the owner of eligible property files a property tax exemption application as provided in subsection (d):

(1) The property tax exemption for the eligible property shall be allowed and granted for the applicable assessment date by the county assessor and county auditor of the county in which the eligible property is located.

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(2) The owner of the eligible property is not required to pay any property taxes, penalties, or interest with respect to the eligible property for the applicable assessment date.

(g) The exemption allowed by this SECTION shall be applied 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.

(h) To the extent the owner of the eligible property has paid any property taxes, penalties, or interest with respect to the eligible property for an applicable date and to the extent that the eligible property is exempt from taxation as provided in this SECTION, the owner of the eligible property is entitled to a refund of the amounts paid. The owner is not entitled to any interest on the refund under IC 6-1.1 or any other law to the extent interest has not been paid by or on behalf of the owner. Notwithstanding the filing deadlines for a claim under IC 6-1.1-26, any claim for a refund filed by the owner of eligible property under this SECTION before September 1, 2026, is considered timely filed. The county auditor shall pay the refund due under this SECTION in one (1) installment.

(i) This SECTION expires June 30, 2027.

SECTION ~~<177>~~ [274]. [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)] (a) IC 6-1.1-10.2, as added by this act, applies to assessment dates occurring after December 31, 2025, for property taxes first due and payable in 2027.

(b) This SECTION expires July 1, 2030.

SECTION ~~<178>~~ [275]. [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)] (a) The amendments made by this act to:

[(1) IC 6-1.1-12.6-~~<2>~~ [4];

(2) IC 6-1.1-12.6-~~<4>~~ [8];

(3) IC 6-1.1-12.~~<6-8>~~ [8-4];

(4) IC 6-1.1-12.8-~~<3>~~ [9]; [and]

(5) IC 6-1.1-12.8-~~<4>~~ [10];]

~~<6>~~ IC 6-1.1-12.8-9; and

~~<7>~~ IC 6-1.1-12.8-10;

>[] apply to assessment dates occurring after December 31, 2025.

(b) This SECTION expires January 1, 2028.

SECTION ~~<179>~~ [276]. [EFFECTIVE UPON PASSAGE] (a) IC 6-3.6-6-3 was amended by P.L.137-2024, SECTION 9, effective July 1, 2024, until July 1, 2027, and by P.L.68-2025, SECTION 124, effective July 1, 2027, and the effective date of the amendment

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made by P.L.68-2025, SECTION 124 is delayed by this act until July 1, 2028. The general assembly recognizes that this act amends, effective July 1, 2026, the version of IC 6-3.6-6-3 amended by P.L.137-2024, SECTION 9. The general assembly intends for the version of IC 6-3.6-6-3:

↔ (1) as amended effective July 1, 2026, to expire July 1, 2028; and

(2) as amended by P.L.68-2025, SECTION 124, to take effect July 1, 2028.

(b) This SECTION expires December 31, 2028.

SECTION ~~+80~~ [277]. [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)] (a) IC 6-3.1-38-4 and IC 6-3.1-38-7, both as amended by this act, and IC 6-3.1-38-4.5, as added by this act, apply to taxable years beginning after December 31, 2025.

(b) This SECTION expires January 1, 2028.

SECTION ~~+81~~ [278]. [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)] (a) IC 6-1.1-51.3-5 and IC 6-1.1-51.3-6, both as added by this act, apply to property taxes imposed for assessment dates after December 31, 2025.

(b) This SECTION expires January 1, 2028.

SECTION ~~+82~~ [279]. [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)] (a) IC 6-1.1-12-14, as amended by this act, applies to property taxes for assessment dates after December 31, 2025.

(b) This SECTION expires January 1, 2028.

SECTION ~~+83~~ [280]. [EFFECTIVE UPON PASSAGE] (a) Notwithstanding the effective date of the following sections amended by P.L.68-2025 (SEA 1-2025), the effective date for these sections is July 1, 2028, and not July 1, 2027:

(1) IC 5-1-14-14, as amended by P.L.68-2025 (SEA 1-2025), SECTION 2.

(2) IC 5-16-9-3, as amended by P.L.68-2025 (SEA 1-2025), SECTION 4.

(3) IC 6-1.1-10.3-3, as amended by P.L.68-2025 (SEA 1-2025), SECTION 16 and as amended by this act.

(4) IC 6-1.1-10.3-5, as amended by P.L.68-2025 (SEA 1-2025), SECTION 17.

(5) IC 6-1.1-10.3-7, as amended by P.L.68-2025 (SEA 1-2025), SECTION 18.

(6) IC 6-3-2-27.5, as amended by P.L.68-2025 (SEA 1-2025), SECTION 86.

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- 1 (7) IC 6-3.5-4-1, as amended by P.L.68-2025 (SEA 1-2025),
- 2 SECTION 87.
- 3 (8) IC 6-3.5-4-1.1, as amended by P.L.68-2025 (SEA 1-2025),
- 4 SECTION 88.
- 5 (9) IC 6-3.5-5-1, as amended by P.L.68-2025 (SEA 1-2025),
- 6 SECTION 89.
- 7 (10) IC 6-3.5-5-1.1, as amended by P.L.68-2025 (SEA 1-2025),
- 8 SECTION 90.
- 9 (11) IC 6-3.6-1-1, as amended by P.L.68-2025 (SEA 1-2025),
- 10 SECTION 91.
- 11 (12) IC 6-3.6-1-1.5, as amended by P.L.68-2025 (SEA 1-2025),
- 12 SECTION 92 and as amended by this act.
- 13 (13) IC 6-3.6-1-3, as amended by P.L.68-2025 (SEA 1-2025),
- 14 SECTION 93 and as amended by this act.
- 15 (14) IC 6-3.6-1-4, as amended by P.L.68-2025 (SEA 1-2025),
- 16 SECTION 94.
- 17 (15) IC 6-3.6-2-5, as amended by P.L.68-2025 (SEA 1-2025),
- 18 SECTION 97.
- 19 (16) IC 6-3.6-3-1, as amended by P.L.68-2025 (SEA 1-2025),
- 20 SECTION 102.
- 21 (17) IC 6-3.6-3-3, as amended by P.L.68-2025 (SEA 1-2025),
- 22 SECTION 103 and as amended by this act.
- 23 (18) IC 6-3.6-3-4, as amended by P.L.68-2025 (SEA 1-2025),
- 24 SECTION 105 and as amended by this act.
- 25 (19) IC 6-3.6-3-5, as amended by P.L.68-2025 (SEA 1-2025),
- 26 SECTION 106 and as amended by this act.
- 27 (20) IC 6-3.6-6-2, as amended by P.L.68-2025 (SEA 1-2025),
- 28 SECTION 118 and as amended by this act.
- 29 (21) IC 6-3.6-6-3, as amended by P.L.68-2025 (SEA 1-2025),
- 30 SECTION 124.
- 31 (22) IC 6-3.6-6-4, as amended by P.L.68-2025 (SEA 1-2025),
- 32 SECTION 126 and as amended by this act.
- 33 (23) IC 6-3.6-6-8, as amended by P.L.68-2025 (SEA 1-2025),
- 34 SECTION 130.
- 35 (24) IC 6-3.6-6-8.5, as amended by P.L.68-2025 (SEA 1-2025),
- 36 SECTION 131.
- 37 (25) IC 6-3.6-6-9.5, as amended by P.L.68-2025 (SEA 1-2025),
- 38 SECTION 133.
- 39 (26) IC 6-3.6-6-17, as amended by P.L.68-2025 (SEA 1-2025),
- 40 SECTION 140.
- 41 (27) IC 6-3.6-6-18, as amended by P.L.68-2025 (SEA 1-2025),
- 42 SECTION 141.

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- 1 (28) IC 6-3.6-6-19, as amended by P.L.68-2025 (SEA 1-2025),
- 2 SECTION 142.
- 3 (29) IC 6-3.6-6-21, as amended by P.L.68-2025 (SEA 1-2025),
- 4 SECTION 144.
- 5 (30) IC 6-3.6-6-21.3, as amended by P.L.68-2025 (SEA
- 6 1-2025), SECTION 146 and as amended by this act.
- 7 (31) IC 6-3.6-7-9, as amended by P.L.68-2025 (SEA 1-2025),
- 8 SECTION 149 and as amended by this act.
- 9 (32) IC 6-3.6-7-28, as amended by P.L.68-2025 (SEA 1-2025),
- 10 SECTION 150.
- 11 (33) IC 6-3.6-8-4, as amended by P.L.68-2025 (SEA 1-2025),
- 12 SECTION 152.
- 13 (34) IC 6-3.6-9-1, as amended by P.L.68-2025 (SEA 1-2025),
- 14 SECTION 154 and as amended by this act.
- 15 (35) IC 6-3.6-9-4, as amended by P.L.68-2025 (SEA 1-2025),
- 16 SECTION 156.
- 17 (36) IC 6-3.6-9-4.1, as amended by P.L.68-2025 (SEA 1-2025),
- 18 SECTION 157.
- 19 (37) IC 6-3.6-9-5, as amended by P.L.68-2025 (SEA 1-2025),
- 20 SECTION 158 and as amended by this act.
- 21 (38) IC 6-3.6-9-6, as amended by P.L.68-2025 (SEA 1-2025),
- 22 SECTION 159.
- 23 (39) IC 6-3.6-9-7, as amended by P.L.68-2025 (SEA 1-2025),
- 24 SECTION 160.
- 25 (40) IC 6-3.6-9-9, as amended by P.L.68-2025 (SEA 1-2025),
- 26 SECTION 163.
- 27 (41) IC 6-3.6-9-10, as amended by P.L.68-2025 (SEA 1-2025),
- 28 SECTION 164 and as amended by this act.
- 29 (42) IC 6-3.6-9-11, as amended by P.L.68-2025 (SEA 1-2025),
- 30 SECTION 165.
- 31 (43) IC 6-3.6-9-12, as amended by P.L.68-2025 (SEA 1-2025),
- 32 SECTION 166 and as amended by this act.
- 33 (44) IC 6-3.6-9-13, as amended by P.L.68-2025 (SEA 1-2025),
- 34 SECTION 167 and as amended by this act.
- 35 (45) IC 6-3.6-9-16, as amended by P.L.68-2025 (SEA 1-2025),
- 36 SECTION 170.
- 37 (46) IC 6-3.6-11-3, as amended by P.L.68-2025 (SEA 1-2025),
- 38 SECTION 180 and as amended by this act.
- 39 (47) IC 6-9-10.5-8, as amended by P.L.68-2025 (SEA 1-2025),
- 40 SECTION 190.
- 41 (48) IC 8-18-22-6, as amended by P.L.68-2025 (SEA 1-2025),
- 42 SECTION 195.

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(49) IC 8-22-3.5-9, as amended by P.L.68-2025 (SEA 1-2025),
SECTION 196.

(50) IC 12-20-25-34, as amended by P.L.68-2025 (SEA
1-2025), SECTION 197.

(51) IC 12-20-25-35, as amended by P.L.68-2025 (SEA
1-2025), SECTION 198.

(52) IC 36-7-14-39, as amended by P.L.68-2025 (SEA 1-2025),
SECTION 234.

(53) IC 36-7-15.1-26, as amended by P.L.68-2025 (SEA
1-2025), SECTION 235 and as amended by this act.

(54) IC 36-7-15.1-53, as amended by P.L.68-2025 (SEA
1-2025), SECTION 236 and as amended by this act.

(55) IC 36-7-30-25, as amended by P.L.68-2025 (SEA 1-2025),
SECTION 237 and as amended by this act.

(56) IC 36-7-30.5-30, as amended by P.L.68-2025 (SEA
1-2025), SECTION 238 and as amended by this act.

(57) IC 36-7.5-4-2.5, as amended by P.L.68-2025 (SEA
1-2025), SECTION 239.

(58) IC 36-8-19-8, as amended by P.L.68-2025 (SEA 1-2025),
SECTION 242.

(b) Notwithstanding the effective date of the following sections
amended by P.L.68-2025 (SEA 1-2025), the effective date for these
sections is January 1, 2029, and not January 1, 2028:

(1) IC 6-1.1-18.5-3, as amended by P.L.68-2025 (SEA 1-2025),
SECTION 60.

(2) IC 6-3.6-2-2, as amended by P.L.68-2025 (SEA 1-2025),
SECTION 95 and as amended by this act.

(3) IC 6-3.6-2-13, as amended by P.L.68-2025 (SEA 1-2025),
SECTION 100 and as amended by this act.

(4) IC 6-3.6-2-15, as amended by P.L.68-2025 (SEA 1-2025),
SECTION 101 and as amended by this act.

(5) IC 6-3.6-4-1, as amended by P.L.68-2025 (SEA 1-2025),
SECTION 113.

(6) IC 6-3.6-4-2, as amended by P.L.68-2025 (SEA 1-2025),
SECTION 114.

(7) IC 6-3.6-4-3, as amended by P.L.68-2025 (SEA 1-2025),
SECTION 115.

(8) IC 6-3.6-8-3, as amended by P.L.68-2025 (SEA 1-2025),
SECTION 151 and as amended by this act.

(9) IC 6-3.6-8-5, as amended by P.L.68-2025 (SEA 1-2025),
SECTION 153.

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(10) IC 6-3.6-10-2, as amended by P.L.68-2025 (SEA 1-2025),
SECTION 174.

(11) IC 6-3.6-10-3, as amended by P.L.68-2025 (SEA 1-2025),
SECTION 175.

(12) IC 6-3.6-10-5, as amended by P.L.68-2025 (SEA 1-2025),
SECTION 176.

(13) IC 6-3.6-10-6, as amended by P.L.68-2025 (SEA 1-2025),
SECTION 177.

(14) IC 6-3.6-11-4, as amended by P.L.68-2025 (SEA 1-2025),
SECTION 181.

(15) IC 6-3.6-11-5.5, as amended by P.L.68-2025 (SEA
1-2025), SECTION 182.

(16) IC 6-3.6-11-6, as amended by P.L.68-2025 (SEA 1-2025),
SECTION 183.

(17) IC 6-3.6-11-7, as amended by P.L.68-2025 (SEA 1-2025),
SECTION 184.

(18) IC 6-3.6-11-7.5, as amended by P.L.68-2025 (SEA
1-2025), SECTION 185.

(c) Notwithstanding the effective date of the following sections
added by P.L.68-2025 (SEA 1-2025), the effective date for these
sections is July 1, 2028, and not July 1, 2027:

(1) IC 6-3.6-3-3.3, as added by P.L.68-2025 (SEA 1-2025),
SECTION 104.

(2) IC 6-3.6-5-7, as added by P.L.68-2025 (SEA 1-2025),
SECTION 116.

(3) IC 6-3.6-6-0.5, as added by P.L.68-2025 (SEA 1-2025),
SECTION 117.

(4) IC 6-3.6-6-4.3, as added by P.L.68-2025 (SEA 1-2025),
SECTION 127 and as amended by this act.

(5) IC 6-3.6-6-4.5, as added by P.L.68-2025 (SEA 1-2025),
SECTION 128 and as amended by this act.

(6) IC 6-3.6-6-6.1, as added by P.L.68-2025 (SEA 1-2025),
SECTION 129 and as amended by this act.

(7) IC 6-3.6-6-22, as added by P.L.68-2025 (SEA 1-2025),
SECTION 147 and as amended by this act.

(8) IC 6-3.6-6-23, as added by P.L.68-2025 (SEA 1-2025),
SECTION 148 and as amended by this act.

(9) IC 6-3.6-9-1.1, as added by P.L.68-2025 (SEA 1-2025),
SECTION 155.

(10) IC 6-3.6-9-17.5, as added by P.L.68-2025 (SEA 1-2025),
SECTION 171 and as amended by this act.

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(11) IC 6-3.6-9-20, as added by P.L.68-2025 (SEA 1-2025),
SECTION 172.

(12) IC 6-3.6-9-21, as added by P.L.68-2025 (SEA 1-2025),
SECTION 173 and as amended by this act.

(d) Notwithstanding the effective date of the following sections
repealed by P.L.68-2025 (SEA 1-2025), the effective date for these
sections is July 1, 2028, and not July 1, 2027:

(1) IC 6-1.1-10.3-2, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 15.

(2) IC 6-3.6-2-4, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 96.

(3) IC 6-3.6-2-12, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 99.

(4) IC 6-3.6-3-6, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 107.

(5) IC 6-3.6-3-7, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 108.

(6) IC 6-3.6-3-8, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 109.

(7) IC 6-3.6-3-9, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 110.

(8) IC 6-3.6-3-10, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 112.

(9) IC 6-3.6-6-9, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 132.

(10) IC 6-3.6-6-10, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 134.

(11) IC 6-3.6-6-11, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 135.

(12) IC 6-3.6-6-12, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 136.

(13) IC 6-3.6-6-14, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 137.

(14) IC 6-3.6-6-15, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 138.

(15) IC 6-3.6-6-16, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 139.

(16) IC 6-3.6-6-20, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 143.

(17) IC 6-3.6-6-21.2, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 145.

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(18) IC 6-3.6-9-8, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 161.

(19) IC 6-3.6-9-8.5, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 162.

(20) IC 6-3.6-9-14, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 168.

(e) Notwithstanding the effective date of the following sections
repealed by P.L.68-2025 (SEA 1-2025), the effective date for these
sections is January 1, 2029, and not January 1, 2028:

(1) IC 6-3.6-6-2.5, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 119.

(2) IC 6-3.6-6-2.6, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 120.

(3) IC 6-3.6-6-2.7, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 121.

(4) IC 6-3.6-6-2.8, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 122.

(5) IC 6-3.6-6-2.9, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 123.

(6) IC 6-3.6-9-15, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 169.

(7) IC 6-3.6-11-1, as repealed by P.L.68-2025 (SEA 1-2025),
SECTION 179.

(f) The revisor of statutes shall print the Indiana Code to
incorporate the effective date changes to the sections of
P.L.68-2025 (SEA 1-2025) as provided in this SECTION and as
amended by this act.

SECTION ~~<184>~~ [\[281\]](#). P.L.68-2025, SECTION 246, IS
REPEALED [EFFECTIVE UPON PASSAGE]. SECTION 246:
[EFFECTIVE JUNE 30, 2027]. (a) Notwithstanding the July 1, 2027,
effective date for IC 6-3.6-6-0.5; IC 6-3.6-6-4.3; IC 6-3.6-6-4.5; and
IC 6-3.6-6-6.1; all as added by this act; the July 1, 2027; effective date
for IC 6-3.6-6-2; IC 6-3.6-6-3; IC 6-3.6-6-4; IC 6-3.6-6-8;
IC 6-3.6-6-8.5; IC 6-3.6-6-9.5; IC 6-3.6-6-17; IC 6-3.6-6-18;
IC 6-3.6-6-19; and IC 6-3.6-6-21; all as amended by this act; and the
July 1, 2027; or January 1, 2028; repeal of IC 6-3.6-6-2.5;
IC 6-3.6-6-2.6; IC 6-3.6-6-2.7; IC 6-3.6-6-2.8; IC 6-3.6-6-2.9;
IC 6-3.6-6-9; IC 6-3.6-6-10; IC 6-3.6-6-11; IC 6-3.6-6-12;
IC 6-3.6-6-14; IC 6-3.6-6-15; IC 6-3.6-6-16; and IC 6-3.6-6-20; all as
repealed by this act; the method used to determine the amount of a
particular distribution of revenue before July 1, 2027; shall continue to
be used for these determinations for all of 2027.

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(b) Notwithstanding the adoption of different tax rates by a county applicable after 2027 or the adoption of municipal tax rates under IC 6-3.6-6-22, as added by this act, applicable after 2027, or any other provision of law, the certified distribution methodology calculation for local income tax distributions made in 2027 shall continue for local income tax distributions made in 2028 and 2029 to account for the transition to any new tax rates.

(c) This SECTION expires June 30, 2030.

SECTION ~~<185>~~[282]. [EFFECTIVE JUNE 30, 2028] (a) Notwithstanding the effective date for:

(1) the amendment of sections in IC 6-3.6-6 by this act or by P.L.68-2025;

(2) the addition of sections in IC 6-3.6-6 by this act or by P.L.68-2025; or

(3) the repeal of sections in IC 6-3.6-6 by this act or by P.L.68-2025;

the method used to determine the amount of a particular distribution of revenue before July 1, 2028, shall continue to be used for these determinations for all of 2028.

(b) Notwithstanding the adoption of different tax rates by a county applicable after 2028 or the adoption of municipal tax rates under IC 6-3.6-6-22, applicable after 2028, or any other provision of law, the certified distribution methodology calculation for local income tax distributions made in 2028 shall continue for local income tax distributions made in 2029 and 2030 to account for the transition to any new tax rates.

(c) This SECTION expires June 30, 2031.

SECTION ~~<186>~~[283]. [EFFECTIVE JANUARY 1, 2024 (RETROACTIVE)] (a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.

(b) This SECTION applies to an assessment date occurring after December 31, 2023, and before January 1, 2026.

(c) As used in this SECTION, "eligible property" means real property:

(1) on which property taxes were imposed for the 2024 and 2025 assessment dates; and

(2) that is identified as follows:

(A) Parcel 1017913 located at 2237 Station Street, Indianapolis, IN, 46218.

(B) Parcel 1022147 located at 2225 North Sherman Avenue, Indianapolis, IN, 46218.

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(C) Parcel 1057962 located at 2202 North Sherman Avenue, Indianapolis, IN, 46218.

(D) Parcel 1021121 located at 2182 North Olney Street, Indianapolis, IN, 46218.

(E) Parcel 1003672 located at 3429 Massachusetts Avenue, Indianapolis, IN, 46218.

(F) Parcel 1011976 located at 2178 North Olney Street, Indianapolis, IN, 46218.

(d) As used in this SECTION, "qualified taxpayer" refers to a nonprofit organization that owns eligible property as described under subsection (c).

(e) A qualified taxpayer may, before September 1, 2026, file a property tax exemption application and supporting documents claiming a property tax exemption under IC 6-1.1-10-16 for any 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

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1 eligible property for the 2024 or 2025 assessment dates
2 were not timely paid.

3 (h) A taxpayer is entitled to the exemption from real property
4 tax as claimed on a property tax exemption application filed under
5 this SECTION, regardless of whether:

6 (1) a property tax exemption application was previously filed
7 for the same or similar property for the assessment date;

8 (2) the county property tax assessment board of appeals has
9 issued a final determination regarding any previously filed
10 property tax exemption application for the assessment date;

11 (3) the taxpayer appealed any denial of a previously filed
12 property tax exemption application for the assessment date;
13 or

14 (4) the records of the county in which the property subject to
15 the property tax exemption application is located identified
16 the taxpayer as the owner of the property on the assessment
17 date described in subsection (b) for which the property tax
18 exemption is claimed.

19 (i) The exemption allowed by this SECTION shall be applied
20 and considered approved without the need for any further ruling
21 or action by the county assessor, the county auditor, or the county
22 property tax assessment board of appeals of the county in which
23 the eligible property is located or by the Indiana board of tax
24 review. The exemption approval is final and may not be appealed
25 by the county assessor, the county property tax assessment board
26 of appeals, or any member of the county property tax assessment
27 board of appeals.

28 (j) To the extent the qualified taxpayer has paid any property
29 taxes, penalties, or interest with respect to the eligible property for
30 the 2024 or 2025 assessment dates, the eligible taxpayer is entitled
31 to a refund of the amounts paid. Notwithstanding the filing
32 deadlines for a claim in IC 6-1.1-26, any claim for a refund filed by
33 an eligible taxpayer under this subsection before September 1,
34 2026, is considered timely filed. The county auditor shall pay the
35 refund due under this SECTION in one (1) installment.

36 (k) This SECTION expires July 1, 2027.

37 [SECTION 284. [EFFECTIVE JULY 1, 2025 (RETROACTIVE)]:
38 For purposes of IC 6-9-47.5:

39 (1) the imposition and collection of tax after June 30, 2025,
40 under that chapter with regard to a taxpayer that also is
41 subject to a tax under IC 6-9-45.5 is permitted as if
42 IC 6-9-45.5-13 had been repealed by P.L.230-2025; and

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(2) no refund shall be permitted for the tax imposed under IC 6-9-47.5 after June 30, 2025, based on the imposition of tax under IC 6-9-45.5 on the same transaction.

SECTION 285. [EFFECTIVE JULY 1, 2025 (RETROACTIVE)]:

(a) Notwithstanding any other provision and in addition to the uses for the state agency contingency fund appropriations in P.L.213-2025 (HEA 1001-2025), the budget agency, subject to budget committee review, may augment the state agency contingency fund appropriations in P.L.213-2025 (HEA 1001-2025) through the state fiscal year ending before July 1, 2027, in an amount that does not exceed forty million dollars (\$40,000,000) for Indiana office of technology contracts.

(b) This SECTION expires July 1, 2027.

SECTION 286. [EFFECTIVE JULY 1, 2026] (a) The following rules are void:

(1) 50 IAC 18-1-1;

(2) 50 IAC 18-2-1;

(3) 50 IAC 18-3-1;

(4) 50 IAC 18-3-2;

(5) 50 IAC 18-4-1;

(6) 50 IAC 18-4-2;

(7) 50 IAC 18-4-3;

(8) 50 IAC 18-5-1;

(9) 50 IAC 18-5-2;

(10) 50 IAC 19-1-1;

(11) 50 IAC 19-1-2;

(12) 50 IAC 19-2-1;

(13) 50 IAC 19-2-2;

(14) 50 IAC 19-2-3; and

(15) 50 IAC 19-2-4.

(b) The publisher of the Indiana Administrative Code and Indiana Register shall remove the rules in subsection (a) from the Indiana Administrative Code.

(c) This SECTION expires January 1, 2026.

SECTION ~~<187>~~[287]. An emergency is declared for this act.

HB 1210—LS 6805/DI 134



DOCUMENT HAS NOT BEEN CHECKED FOR ACCURACY

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