

PROPOSED AMENDMENT

SB 4 # 38

DIGEST

Various fiscal matters. Provides that real property owned directly or indirectly by certain Indiana nonprofit hospital systems is not exempt from property taxation under certain circumstances and unmet conditions. Provides that certain transfer fee covenants are limited only to transfers that involve the sale of property and do not include transactions where the property is gifted, donated, or transferred. Specifies the contents of an annual report required for each community mental health center. Provides that personal property owned by certain entities remains subject to minimum valuation limitations. Provides that disannexation of certain property is effective upon filing a disannexation petition with the county auditor and recording the petition with the county recorder. Amends the percentage increase in a public library's proposed budget that determines whether the public library's proposed budget is subject to binding review by the applicable county, city, or town, fiscal body. Allows the Delaware County executive to adopt an ordinance to consolidate the functions of a board, bureau, commission, authority, or any other similar entity (former entity) authorized to administer funds received from the Delaware County: (1) innkeeper's tax; or (2) food and beverage tax; into a single, consolidated entity as designated in the consolidating ordinance. Adds certain organizations to the list of organizations for which conducted sales are exempt from state gross retail and use tax. Allows the city of Bedford to impose a food and beverage tax. Requires the Indiana economic development corporation (IEDC) to commit \$35,000,000 in redevelopment tax credits each state fiscal year among development authorities, qualified nonprofit organizations, and certain local economic development organizations that may be granted to taxpayers for qualified investments. Requires that \$15,000,000 of the \$300,000,000 of the IEDC's annual certifiable tax credit amount must be allocated to the small town opportunity initiative (initiative). Establishes the initiative. Amends the venture capital investment tax credit (tax credit) to specify: (1) that certain investment policies of funds that qualify as a "qualified Indiana investment fund" apply only to investable capital, excluding management fees, legal fees, and other expenses incurred in the operation of the fund; (2) that a taxpayer is not prevented from combining individual tax credits of less than \$10,000 for assignment; and (3) qualified business eligibility. Provides that the IEDC and an operating partner shall administer the federal Unmanned Aircraft System Test Site program in Indiana. Requires the office of the secretary of family and social services and division of family resources to require a vendor to offer certain technology solutions to prevent theft of SNAP benefits when issuing a request for proposals. Provides that if a Level 2 certified technology park (park): (1) has reached the limit of deposits for a Level 2 park; (2) maintains its certification; and (3) is located within a qualified military base enhancement area; the park shall become a Level 3 park and may receive an additional annual incremental income tax deposit of up to \$250,000 until July 1, 2029. Provides that if a student transferred to a school corporation 10 or fewer days before the 2026 spring count day, the department of education shall consider an additional seven days of instruction after that count date. Provides that if the implementation and compliance costs of a proposed rule are expected to exceed \$500,000 (instead of \$1,000,000) over a two year period, the publisher may not publish the proposed rule until the budget committee has reviewed the rule.

-
- 1 Page 2, between lines 26 and 27, begin a new paragraph and insert:
 - 2 "SECTION 2. IC 4-22-2-22.7, AS AMENDED BY P.L.93-2024,
 - 3 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

1 JULY 1, 2026]: Sec. 22.7. (a) Before complying with section 22.8,
 2 37.1, or 37.2 of this chapter, an agency shall conduct a regulatory
 3 analysis for the proposed rule that complies with the requirements of
 4 this section.

5 (b) The office of management and budget shall set standards for the
 6 criteria, analytical method, treatment technology, economic, fiscal, and
 7 other background data to be used by an agency in the regulatory
 8 analysis. The regulatory analysis must be submitted in a form that can
 9 be easily loaded into commonly used business analysis software and
 10 published in the Indiana Register using the format jointly developed by
 11 the publisher, the office of management and budget, and the budget
 12 agency. The office of management and budget may provide more
 13 stringent requirements for rules with fiscal impacts and costs above a
 14 threshold amount determined by the office of management and budget.

15 (c) At a minimum, the regulatory analysis must include findings and
 16 any supporting data, studies, or analyses prepared for a rule that
 17 demonstrate compliance with the following:

- 18 (1) The cost benefit requirements in IC 4-3-22-13.
- 19 (2) Each of the standards in section 19.5 of this chapter.
- 20 (3) If applicable, the requirements for fees, fines, and civil
 21 penalties in section 19.6 of this chapter.
- 22 (4) The annual economic impact on small businesses statement
 23 required under IC 4-22-2.1-5.
- 24 (5) If applicable, the information required under IC 13-14-9-4.
- 25 (6) A determination whether the combined implementation and
 26 compliance costs of a proposed rule are at least ~~one million~~
 27 ~~dollars (\$1,000,000)~~ **five hundred thousand dollars (\$500,000)**
 28 for businesses, units, and individuals over any two (2) year
 29 period.
- 30 (7) Any requirement under any other law to conduct an analysis
 31 of the cost, benefits, economic impact, or fiscal impact of a rule,
 32 if applicable.

33 (d) The regulatory analysis must include a statement justifying any
 34 requirement or cost that is:

- 35 (1) imposed on a regulated entity under the rule; and
- 36 (2) not expressly required by:
 - 37 (A) the statute authorizing the agency to adopt the rule; or
 - 38 (B) any other state or federal law.

39 The statement required under this subsection must include a reference
 40 to any data, studies, or analyses relied upon by the agency in

1 determining that the imposition of the requirement or cost is necessary.

2 (e) Except as provided in subsection (f), if the implementation and
3 compliance costs of a proposed rule are expected to exceed the
4 threshold set forth in subsection (c)(6), the publisher may not publish
5 the proposed rule until the budget committee has reviewed the rule.

6 (f) Subsection (e) does not apply to a proposed rule if the proposed
7 rule is:

8 (1) a provisional rule that was issued as the result of the governor
9 declaring an emergency under IC 10-14-3 and is only valid during
10 the emergency;

11 (2) a provisional or interim rule that complies only with the
12 requirements of a:

13 (A) federal law;

14 (B) federal regulation; or

15 (C) federal grant or loan program; or

16 (3) an interim rule that incorporates a new or updated:

17 (A) building;

18 (B) equipment;

19 (C) firefighting;

20 (D) safety; or

21 (E) professional;

22 code.

23 (g) If an agency has made a good faith effort to comply with this
24 section, a rule is not invalid solely because the regulatory analysis for
25 the proposed rule is insufficient or inaccurate."

26 Page 3, line 6, after "\$300,000,000" delete "." and insert ", **fifteen**
27 **million dollars (\$15,000,000) of which must be allocated to fund**
28 **qualified community projects within local government units under**
29 **IC 6-3.1-34-24."**

30 Page 3, between lines 38 and 39, begin a new paragraph and insert:

31 "SECTION 5. IC 5-28-44 IS ADDED TO THE INDIANA CODE
32 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
33 UPON PASSAGE]:

34 **Chapter 44. Unmanned Aircraft Systems Test Site**

35 **Sec. 1. In enacting this chapter, it is the intent of the general**
36 **assembly to advance the state's leadership position in technologies**
37 **related to unmanned aircraft systems to foster more opportunities**
38 **for citizens of the state with respect to unmanned aircraft system**
39 **technology and related industries and to support the federal**
40 **government in research, development, and testing in support of**

1 commerce and national security. The general assembly finds the
2 following:

3 (1) The FAA announced on January 8, 2026, that Indiana is
4 designated as a test site for UAS.

5 (2) The FAA notes that test sites help the United States assess
6 emerging technologies to modernize methods for cargo
7 delivery, Beyond Visual Line of Sight operations, and multiple
8 UAS operations while informing safety and security, ushering
9 in the safe commercialization of UAS technologies and fully
10 integrating UAS into the national airspace system.

11 (3) Indiana's designation as a test site was the result of a
12 competitive process against other states and a joint
13 application between the corporation and the operating
14 partner. The proposal was developed under a contract
15 between the corporation and the operating partner to pursue
16 similar federal programs.

17 (4) The FAA test site will require substantial reporting and
18 compliance activities to comply with federal laws and
19 regulations governing the federal UAS Test Site Program and
20 ancillary activities and is desirable for efficiency, clarity, and
21 transparency to avoid duplicating regulatory schemes at the
22 federal and state levels.

23 Sec. 2. As used in this chapter, "FAA" means the Federal
24 Aviation Administration.

25 Sec. 3. As used in this chapter, "operating partner" means the
26 Indiana based nonprofit corporation that partners with the
27 corporation to operate and maintain the UAS test site under
28 supervision of the corporation.

29 Sec. 4. As used in this chapter, "test site" means the Indiana
30 UAS test site awarded to the corporation by the FAA.

31 Sec. 5. As used in this chapter, "UAS" means an unmanned
32 aircraft system, including counter UAS and other related entities.

33 Sec. 6. Notwithstanding any other law, during the period that
34 the test site remains subject to federal requirements as part of the
35 UAS Test Site Program operated by the FAA, the corporation and
36 operating partner are not subject to any state law concerning the
37 following for purposes of operating the test site:

38 (1) State procurement requirements.

39 (2) State contracting requirements.

40 (3) State fee setting requirements.

1 **Sec. 7. (a) The operating partner shall establish a bank account**
2 **that is separate and segregated from any other bank account under**
3 **the operating partner's control and administer all funds for the test**
4 **site in the bank account.**

5 **(b) The operating partner may administer and deposit all**
6 **income, earnings, and other receipts accrued through operation of**
7 **the test site in the bank account, including any state or federal**
8 **funding received through a contract, or as a grant or loan.**

9 **(c) The operating partner may expend money from the bank**
10 **account for operations of the test site, including costs for**
11 **administration, staffing, equipment, test site activities,**
12 **communications, and marketing. The operating partner may**
13 **transfer revenue from the bank account to the corporation or any**
14 **other state agency to be used for the following purposes:**

15 **(1) To procure UAS technology for use by the state.**

16 **(2) To pursue federal funding for activities related to UAS**
17 **that benefit the state.**

18 **(3) To support economic development activities related to**
19 **UAS research or manufacturing.**

20 **(d) The operating partner shall keep a full and complete record**
21 **of funds received and disbursed by the operating partner. The**
22 **report is subject to audit and must be submitted to the corporation**
23 **board not later than July 1 of each year, or more often as required**
24 **by the corporation.**

25 **Sec. 8. The state examiner, or deputy examiners, field**
26 **examiners, or private examiners, shall make a full and complete**
27 **report of the records and receipts of the test site.**

28 **Sec. 9. The operating partner shall do the following:**

29 **(1) Respond to requests from local, regional, or state**
30 **economic development organizations for assistance with**
31 **economic activities intended to attract companies, or to**
32 **develop clusters of activity, within the UAS sector.**

33 **(2) Respond to requests from state agencies for expertise**
34 **related to the procurement of UAS technology.**

35 **(3) Respond to requests from state agencies for assistance**
36 **with the development of new UAS test activities within**
37 **particular economic sectors.**

38 **Sec. 10. The operating partner is responsible for carrying out**
39 **the FAA's requirements and obligations for the safe operation and**
40 **maintenance of the test site and for managing the day to day**

1 operations of the test site under supervision of the corporation.

2 **Sec. 11. (a) Notwithstanding any other law, the corporation may**
 3 **enter into an agreement with the operating partner to fulfill the**
 4 **requirements of this chapter and any other applicable requirement**
 5 **from the FAA or another federal agency.**

6 **(b) The corporation may dedicate resources as determined**
 7 **necessary and appropriate by the corporation to support the**
 8 **implementation and ongoing operation of the test site, including**
 9 **staff support, administrative support, and direct financial support.**

10 **Sec. 12. Not later than December 1, 2026, and, beginning after**
 11 **December 31, 2026, not later than June 1 and December 1 of each**
 12 **calendar year, the operating partner and the corporation shall**
 13 **submit a written report for review to the budget committee**
 14 **concerning the following:**

15 **(1) An itemization of each of the expenditures of money from**
 16 **the bank account established under section 7 of this chapter**
 17 **since the last report to the budget committee.**

18 **(2) Anticipated expenditures for the subsequent six (6)**
 19 **months.**

20 **(3) Funding sources for expenditures.**

21 **(4) Any other information requested by the budget committee.**

22 SECTION 6. IC 6-1.1-8-45, AS AMENDED BY P.L.230-2025,
 23 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JANUARY 1, 2025 (RETROACTIVE)]; Sec. 45. (a) This subsection
 25 applies only to a taxpayer's assessable depreciable personal property
 26 that is placed in service on or before January 1, 2025. Except as
 27 provided in subsections (b) and (c), for each assessment date, the total
 28 valuation of a taxpayer's assessable depreciable personal property in a
 29 single taxing district may not be less than thirty percent (30%) of the
 30 adjusted cost of all the taxpayer's assessable depreciable property in the
 31 taxing district.

32 (b) The limitation set forth in subsection (a) is to be applied before
 33 any special adjustment for abnormal obsolescence. The limitation does
 34 not apply to equipment not placed in service, special tooling, and
 35 permanently retired depreciable personal property.

36 (c) Depreciable personal property that is placed in service after
 37 January 1, 2025, is not subject to the minimum valuation limitation
 38 under this section. However, if depreciable personal property:

39 **(1) is placed in service after January 1, 2025, and is located in an**
 40 **existing tax increment allocation area for which the base assessed**

1 value is determined before January 1, 2025; or
 2 **(2) is owned by a light, heat, or power company, or a utility**
 3 **company owned, operated, or held in trust by a consolidated**
 4 **city;**

5 the depreciable personal property remains subject to the minimum
 6 valuation limitations under this section.

7 SECTION 7. IC 6-1.1-10-16, AS AMENDED BY P.L.230-2025,
 8 SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 9 JANUARY 1, 2027]: Sec. 16. (a) All or part of a building is exempt
 10 from property taxation if it is owned, occupied, and used by a person
 11 for educational, literary, scientific, religious, or charitable purposes.

12 (b) A building is exempt from property taxation if it is owned,
 13 occupied, and used by a town, city, township, or county for educational,
 14 literary, scientific, fraternal, or charitable purposes.

15 (c) A tract of land, including the campus and athletic grounds of an
 16 educational institution, is exempt from property taxation if:

17 (1) a building that is exempt under subsection (a) or (b) is situated
 18 on it;

19 (2) a parking lot or structure that serves a building referred to in
 20 subdivision (1) is situated on it; or

21 (3) the tract:

22 (A) is owned by a nonprofit entity established for the purpose
 23 of retaining and preserving land and water for their natural
 24 characteristics;

25 (B) does not exceed five hundred (500) acres; and

26 (C) is not used by the nonprofit entity to make a profit.

27 (d) A tract of land is exempt from property taxation if:

28 (1) it is purchased for the purpose of erecting a building that is to
 29 be owned, occupied, and used in such a manner that the building
 30 will be exempt under subsection (a) or (b); and

31 (2) not more than four (4) years after the property is purchased,
 32 and for each year after the four (4) year period, the owner
 33 demonstrates substantial progress and active pursuit towards the
 34 erection of the intended building and use of the tract for the
 35 exempt purpose. To establish substantial progress and active
 36 pursuit under this subdivision, the owner must prove the existence
 37 of factors such as the following:

38 (A) Organization of and activity by a building committee or
 39 other oversight group.

40 (B) Completion and filing of building plans with the

- 1 appropriate local government authority.
- 2 (C) Cash reserves dedicated to the project of a sufficient
- 3 amount to lead a reasonable individual to believe the actual
- 4 construction can and will begin within four (4) years.
- 5 (D) The breaking of ground and the beginning of actual
- 6 construction.
- 7 (E) Any other factor that would lead a reasonable individual to
- 8 believe that construction of the building is an active plan and
- 9 that the building is capable of being completed within eight (8)
- 10 years considering the circumstances of the owner.

11 If the owner of the property sells, leases, or otherwise transfers a tract

12 of land that is exempt under this subsection, the owner is liable for the

13 property taxes that were not imposed upon the tract of land during the

14 period beginning January 1 of the fourth year following the purchase

15 of the property and ending on December 31 of the year of the sale,

16 lease, or transfer. The county auditor of the county in which the tract

17 of land is located may establish an installment plan for the repayment

18 of taxes due under this subsection. The plan established by the county

19 auditor may allow the repayment of the taxes over a period of years

20 equal to the number of years for which property taxes must be repaid

21 under this subsection.

22 (e) Personal property is exempt from property taxation if it is owned

23 and used in such a manner that it would be exempt under subsection (a)

24 or (b) if it were a building.

25 (f) A hospital's property that is exempt from property taxation under

26 subsection (a), (b), or (e) shall remain exempt from property taxation

27 even if the property is used in part to furnish goods or services to

28 another hospital whose property qualifies for exemption under this

29 section.

30 (g) Property owned by a shared hospital services organization that

31 is exempt from federal income taxation under Section 501(c)(3) or

32 501(e) of the Internal Revenue Code is exempt from property taxation

33 if it is owned, occupied, and used exclusively to furnish goods or

34 services to a hospital whose property is exempt from property taxation

35 under subsection (a), (b), or (e).

36 (h) This section does not exempt from property tax an office or a

37 practice of a physician or group of physicians that is owned by a

38 hospital licensed under IC 16-21-2 or other property that is not

39 substantially related to or supportive of the inpatient facility of the

40 hospital unless the office, practice, or other property:

1 (1) provides or supports the provision of charity care (as defined
 2 in IC 16-18-2-52.5), including providing funds or other financial
 3 support for health care services for individuals who are indigent
 4 (as defined in IC 16-18-2-52.5(b) and IC 16-18-2-52.5(c)); or
 5 (2) provides or supports the provision of community benefits (as
 6 defined in IC 16-21-9-1), including research, education, or
 7 government sponsored indigent health care (as defined in
 8 IC 16-21-9-2).

9 However, participation in the Medicaid or Medicare program alone
 10 does not entitle an office, practice, or other property described in this
 11 subsection to an exemption under this section.

12 (i) A tract of land or a tract of land plus all or part of a structure on
 13 the land is exempt from property taxation if:

14 (1) the tract is acquired for the purpose of erecting, renovating, or
 15 improving a single family residential structure that is to be given
 16 away or sold:

17 (A) in a charitable manner;

18 (B) by a nonprofit organization; and

19 (C) to low income individuals who will:

20 (i) use the land as a family residence; and

21 (ii) not have an exemption for the land under this section;

22 (2) the tract does not exceed three (3) acres; and

23 (3) the tract of land or the tract of land plus all or part of a
 24 structure on the land is not used for profit while exempt under this
 25 section.

26 (j) An exemption under subsection (i) terminates when the property
 27 is conveyed by the nonprofit organization to another owner.

28 (k) When property that is exempt in any year under subsection (i) is
 29 conveyed to another owner, the nonprofit organization receiving the
 30 exemption must file a certified statement with the auditor of the county,
 31 notifying the auditor of the change not later than sixty (60) days after
 32 the date of the conveyance. The county auditor shall immediately
 33 forward a copy of the certified statement to the county assessor. A
 34 nonprofit organization that fails to file the statement required by this
 35 subsection is liable for the amount of property taxes due on the
 36 property conveyed if it were not for the exemption allowed under this
 37 chapter.

38 (l) If property is granted an exemption in any year under subsection
 39 (i) and the owner:

40 (1) fails to transfer the tangible property within eight (8) years

- 1 after the assessment date for which the exemption is initially
2 granted; or
3 (2) transfers the tangible property to a person who:
4 (A) is not a low income individual; or
5 (B) does not use the transferred property as a residence for at
6 least one (1) year after the property is transferred;
7 the person receiving the exemption shall notify the county recorder and
8 the county auditor of the county in which the property is located not
9 later than sixty (60) days after the event described in subdivision (1) or
10 (2) occurs. The county auditor shall immediately inform the county
11 assessor of a notification received under this subsection.
- 12 (m) If subsection (l)(1) or (l)(2) applies, the owner shall pay, not
13 later than the date that the next installment of property taxes is due, an
14 amount equal to the sum of the following:
15 (1) The total property taxes that, if it were not for the exemption
16 under subsection (i), would have been levied on the property in
17 each year in which an exemption was allowed.
18 (2) Interest on the property taxes at the rate of ten percent (10%)
19 per year.
- 20 (n) The liability imposed by subsection (m) is a lien upon the
21 property receiving the exemption under subsection (i). An amount
22 collected under subsection (m) shall be collected as an excess levy. If
23 the amount is not paid, it shall be collected in the same manner that
24 delinquent taxes on real property are collected.
- 25 (o) Property referred to in this section shall be assessed to the extent
26 required under IC 6-1.1-11-9.
- 27 (p) This subsection applies to assessment dates occurring before
28 January 1, 2026. A for-profit provider of early childhood education
29 services to children who are at least four (4) but less than six (6) years
30 of age on the annual assessment date may receive the exemption
31 provided by this section for property used for educational purposes
32 only if all the requirements of section 46 of this chapter are satisfied.
33 A for-profit provider of early childhood education services that
34 provides the services only to children younger than four (4) years of
35 age may not receive the exemption provided by this section for
36 property used for educational purposes.
- 37 (q) This subsection applies to assessment dates occurring after
38 December 31, 2025. Property used by a for-profit provider of early
39 childhood education services to children who are less than six (6) years
40 of age on the annual assessment date may receive the exemption

1 provided by this section for property used for educational purposes
2 only if all the requirements of section 46 of this chapter are satisfied.

3 **(r) This subsection applies only to an Indiana nonprofit hospital**
4 **system (as defined in IC 16-21-18-2). Notwithstanding any other**
5 **law, real property directly or indirectly owned by the nonprofit**
6 **hospital system purchased prior to July 1, 2026, is not exempt from**
7 **property taxation if, after ten (10) years from the date of purchase**
8 **of the property by the nonprofit hospital system, the property**
9 **directly or indirectly owned by the nonprofit hospital system is not**
10 **being used for the performance of revenue producing health care**
11 **services by the nonprofit hospital system that directly or indirectly**
12 **owns the property. For purposes of this subsection, "health care**
13 **services" means the:**

- 14 (1) assessment;
- 15 (2) diagnosis;
- 16 (3) evaluation;
- 17 (4) consultation;
- 18 (5) treatment; and
- 19 (6) monitoring;

20 of an entity's patients. The term includes medical education,
21 preventative care, rehabilitative services, long term care, and
22 administrative services that are necessary for the provision of a
23 patient's care.

24 **(s) This subsection applies only to an Indiana nonprofit hospital**
25 **system (as defined in IC 16-21-18-2). Real property directly or**
26 **indirectly owned by the nonprofit hospital system purchased after**
27 **June 30, 2026, is not exempt from property taxation if the property**
28 **directly or indirectly owned by the nonprofit hospital system is not**
29 **being used for the performance of revenue producing health care**
30 **services by the nonprofit hospital system that directly or indirectly**
31 **owns the property. For purposes of this subsection, "health care**
32 **services" has the meaning set forth in subsection (r).**

33 **(t) The disallowance of an exemption under subsection (r) does**
34 **not apply to a parking garage, parking lot, equipment facility area,**
35 **or any other similar property that actively serves a nonprofit**
36 **hospital system. A determination under this subsection as to**
37 **whether a parking garage, parking lot, equipment facility area, or**
38 **any other similar property actively serves a nonprofit hospital**
39 **system shall be made by the board of zoning appeals with**
40 **jurisdiction over the property.**

1 (†) (u) This subsection applies only to property taxes that are first
2 due and payable in calendar years 2025 and 2026. All or part of a
3 building is deemed to serve a charitable purpose and is exempt from
4 property taxation if it is owned by a nonprofit entity that is:

5 (1) registered as a continuing care retirement community under
6 IC 23-2-4 and charges an entry fee of not more than five hundred
7 thousand dollars (\$500,000) per unit;

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

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

12 (4) licensed under IC 31-27 and designated as a qualified
13 residential treatment provider that provides services under a
14 contract with the department of child services.

15 This subsection expires January 1, 2027.

16 SECTION 7. IC 6-1.1-17-20.3, AS AMENDED BY P.L.230-2025,
17 SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
18 JULY 1, 2026]: Sec. 20.3. (a) Except as provided in section 20.4 of this
19 chapter, this section applies only to the governing body of a public
20 library that:

21 (1) is not comprised of a majority of officials who are elected to
22 serve on the governing body; and

23 (2) has a percentage increase in the proposed budget for the
24 taxing unit for the ensuing calendar year that is ~~more than the~~
25 **result equal to or more than fifty percent (50%)** of

26 ~~(A)~~ the maximum levy growth quotient determined under
27 IC 6-1.1-18.5-2 for the ensuing calendar year, rounded to the
28 nearest thousandth (0.001). ~~minus~~

29 ~~(B) one (1)~~.

30 For purposes of this section, an individual who qualifies to be
31 appointed to a governing body or serves on a governing body because
32 of the individual's status as an elected official of another taxing unit
33 shall be treated as an official who was not elected to serve on the
34 governing body.

35 (b) This section does not apply to an entity whose tax levies are
36 subject to review and modification by a city-county legislative body
37 under IC 36-3-6-9.

38 (c) If:

39 (1) the assessed valuation of a public library's territory is entirely
40 contained within a city or town; or

1 (2) the assessed valuation of a public library's territory is not
 2 entirely contained within a city or town but more than fifty
 3 percent (50%) of the assessed valuation of the public library's
 4 territory is contained within the city or town;
 5 the governing body shall submit its proposed budget and property tax
 6 levy to the city or town fiscal body in the manner prescribed by the
 7 department of local government finance before September 2 of a year.
 8 However, the governing body shall submit its proposed budget and
 9 property tax levy to the county fiscal body in the manner provided in
 10 subsection (d), rather than to the city or town fiscal body, if more than
 11 fifty percent (50%) of the parcels of real property within the
 12 jurisdiction of the public library are located outside the city or town.

13 (d) If subsection (c) does not apply or the public library's territory
 14 covers more than one (1) county, the governing body of the public
 15 library shall submit its proposed budget and property tax levy to the
 16 county fiscal body in the county where the public library has the most
 17 assessed valuation. The proposed budget and levy shall be submitted
 18 to the county fiscal body in the manner prescribed by the department
 19 of local government finance before September 2 of a year.

20 (e) The fiscal body of the city, town, or county (whichever applies)
 21 shall review each budget and proposed tax levy and adopt a final
 22 budget and tax levy for the public library. The fiscal body may reduce
 23 or modify but not increase the proposed budget or tax levy.

24 (f) If a public library fails to file the information required in
 25 subsection (c) or (d), whichever applies, with the appropriate fiscal
 26 body by the time prescribed by this section, when calculating the
 27 maximum ad valorem property tax levy under IC 6-1.1-18.5-3(a) for
 28 the public library for the ensuing budget year, instead of multiplying
 29 the maximum levy growth quotient determined under
 30 IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e) (as applicable) for the year by
 31 the public library's maximum permissible ad valorem property tax levy
 32 for the preceding calendar year as prescribed in STEP TWO of
 33 IC 6-1.1-18.5-3(a), for purposes of STEP TWO of IC 6-1.1-18.5-3(a),
 34 the public library's maximum permissible ad valorem property tax levy
 35 for the preceding calendar year must instead be multiplied by the result
 36 of the following:

37 STEP ONE: Determine:

38 (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or STEP
 39 FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus

40 (B) one (1).

- 1 STEP TWO: Multiply:
 2 (A) the STEP ONE result; by
 3 (B) eight-tenths (0.8).

4 STEP THREE: Add one (1) to the STEP TWO result.
 5 However, if the public library files the information as required in
 6 subsection (c) or (d), whichever applies, for the budget year
 7 immediately following the budget year for which the formula under this
 8 subsection is applied, when calculating the maximum ad valorem
 9 property tax levy under IC 6-1.1-18.5-3(a) for the public library for the
 10 subsequent budget year, the public library's maximum permissible ad
 11 valorem property tax levy must be calculated as if the formula under
 12 this subsection had not been applied for the affected budget year.

13 (g) If the appropriate fiscal body fails to complete the requirements
 14 of subsection (e) before the adoption deadline in section 5 of this
 15 chapter for any public library subject to this section, when calculating
 16 the maximum ad valorem property tax levy under IC 6-1.1-18.5-3(a)
 17 for the city, town, or county for the ensuing budget year, instead of
 18 multiplying the maximum levy growth quotient determined under
 19 IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e) (as applicable) for the year by
 20 the city's, town's, or county's maximum permissible ad valorem
 21 property tax levy for the preceding calendar year as prescribed in STEP
 22 TWO of IC 6-1.1-18.5-3(a), for purposes of STEP TWO of
 23 IC 6-1.1-18.5-3(a), the city's, town's, or county's maximum permissible
 24 ad valorem property tax levy for the preceding calendar year must
 25 instead be multiplied by the result of the following:

- 26 STEP ONE: Determine:
 27 (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or STEP
 28 FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus
 29 (B) one (1).

- 30 STEP TWO: Multiply:
 31 (A) the STEP ONE result; by
 32 (B) eight-tenths (0.8).

33 STEP THREE: Add one (1) to the STEP TWO result.
 34 However, if the city, town, or county files the information as required
 35 in subsection (e) for the budget year immediately following the budget
 36 year for which the formula under this subsection is applied, when
 37 calculating the maximum ad valorem property tax levy under
 38 IC 6-1.1-18.5-3(a) for the city, town, or county for the subsequent
 39 budget year, the unit's maximum permissible ad valorem property tax
 40 levy must be calculated as if the formula under this subsection had not

1 been applied for the affected budget year.

2 SECTION 8. IC 6-2.5-5-26, AS AMENDED BY P.L.193-2023,
3 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JULY 1, 2026]: Sec. 26. (a) Sales of tangible personal property by an
5 organization are exempt from the state gross retail tax if either of the
6 following apply:

7 (1) The organization:

8 (A) is described in section 25(a)(1)(A) through 25(a)(1)(C) of
9 this chapter, section 25(a)(1)(D)(i) through 25(a)(1)(D)(iii) of
10 this chapter, or section 25(a)(1)(D)(ix) of this chapter;

11 (B) makes the sale to make money to carry on a not-for-profit
12 purpose; and

13 (C) did not make more than one hundred thousand dollars
14 (\$100,000) in sales in the current calendar year or the previous
15 calendar year.

16 (2) The organization:

17 (A) is described in section 25(a)(1)(D)(iv) through
18 25(a)(1)(D)(viii) of this chapter; ~~or~~

19 (B) is a youth organization focused on agriculture;

20 **(C) is a youth organization listed in 36 U.S.C. 101 et. seq.**
21 **that:**

22 **(i) has an educational purpose; and**

23 **(ii) promotes patriotism and civic involvement; or**

24 **(D) is an organization that:**

25 **(i) is exempt from federal income taxation under Section**
26 **501(c)(3) of the Internal Revenue Code; and**

27 **(ii) promotes youth shooting sports.**

28 Once sales of an organization that meets the qualifications under
29 subdivision (1), but does not meet the qualifications under subdivision
30 (2), exceed the amount described in subdivision (1), the organization
31 is required to collect state gross retail tax on sales on an ongoing basis
32 for the remainder of the calendar year and each calendar year thereafter
33 until the organization makes less than one hundred thousand dollars
34 (\$100,000) in sales for two (2) consecutive years.

35 (b) For purposes of subsection (a), the sales of an organization
36 include sales made by all units operating under the organization's
37 registration pursuant to section 25(c) of this chapter.

38 (c) If the qualifications of subsection (a) are not met, sales of
39 tangible personal property by an organization described in section
40 25(a)(1) of this chapter are exempt from the state gross retail tax, if:

1 (1) the organization is not operated predominantly for social
2 purposes;

3 (2) the property sold is designed and intended primarily either for
4 the organization's educational, cultural, or religious purposes, or
5 for improvement of the work skills or professional qualifications
6 of the organization's members; and

7 (3) the property sold is not designed or intended primarily for use
8 in carrying on a private or proprietary business.

9 (d) Sales of tangible personal property by a public library, or a
10 charitable organization described in section 25(a)(1) of this chapter
11 formed to support a public library, are exempt from the state gross
12 retail tax if the property sold consists of:

13 (1) items in the library's circulated and publicly available
14 collections, including items from the library's holdings; or

15 (2) items that would typically be included in the library's
16 circulated and publicly available collections and that are donated
17 by individuals or organizations to a public library or to a
18 charitable organization described in section 25(a)(1) of this
19 chapter formed to support a public library.

20 The exemption provided by this subsection does not apply to any other
21 sales of tangible personal property by a public library.

22 (e) The exemption provided by this section does not apply to an
23 accredited college or university's sales of books, stationery,
24 haberdashery, supplies, or other property.

25 (f) To obtain the exemption provided by this section, a taxpayer
26 must follow the procedures set forth in section 25(c) of this chapter.

27 SECTION 9. IC 6-3.1-24-7, AS AMENDED BY P.L.172-2011,
28 SECTION 66, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
29 JULY 1, 2026]: Sec. 7. (a) The Indiana economic development
30 corporation shall certify that a business is a qualified Indiana business
31 if the corporation determines that the business:

32 (1) has its headquarters in Indiana;

33 (2) is primarily focused on professional motor vehicle racing,
34 commercialization of research and development, technology
35 transfers, or the application of new technology, or is determined
36 by the Indiana economic development corporation to have
37 significant potential to:

38 (A) bring substantial capital into Indiana;

39 (B) create jobs;

40 (C) diversify the business base of Indiana; or

- 1 (D) significantly promote the purposes of this chapter in any
 2 other way;
- 3 (3) has had average annual revenues of less than ten million
 4 dollars (\$10,000,000) in the two (2) years preceding the year in
 5 which the business received qualified investment capital from a
 6 taxpayer claiming a credit under this chapter;
- 7 (4) has:
- 8 (A) at least fifty percent (50%) of its employees residing in
 9 Indiana; or
- 10 (B) at least seventy-five percent (75%) of its assets located in
 11 Indiana; and
- 12 (5) is not engaged in a business involving:
- 13 (A) real estate;
- 14 (B) real estate development;
- 15 (C) insurance;
- 16 (D) professional services provided by an accountant, a lawyer,
 17 or a physician;
- 18 (E) retail sales, except when:
- 19 (i) the primary purpose of the business is the development
 20 or support of electronic commerce using the Internet; or
- 21 **(ii) the business is engaged in retail sales as a method to**
 22 **sell a unique product that the business developed, for**
 23 **which the business holds patents, or of which the**
 24 **business otherwise has ownership; or**
- 25 (F) oil and gas exploration.
- 26 (b) A business shall apply to be certified as a qualified Indiana
 27 business on a form prescribed by the Indiana economic development
 28 corporation.
- 29 (c) If a business is certified as a qualified Indiana business under
 30 this section, the Indiana economic development corporation shall
 31 provide a copy of the certification to the investors in the qualified
 32 Indiana business for inclusion in tax filings.
- 33 (d) Except as provided in subsection (e), the Indiana economic
 34 development corporation may impose an application fee of not more
 35 than two hundred dollars (\$200).
- 36 (e) The Indiana economic development corporation may not impose
 37 the application fee authorized by subsection (d) for applications
 38 submitted during the period beginning July 1, 2011, and ending June
 39 30, 2013.
- 40 SECTION 10. IC 6-3.1-24-7.5, AS ADDED BY P.L.165-2021,

1 SECTION 80, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
2 JULY 1, 2026]: Sec. 7.5. (a) The Indiana economic development
3 corporation may certify that an investment fund is a qualified Indiana
4 investment fund if the corporation determines that the fund meets the
5 definition in section 2.5 of this chapter and the requirements in
6 subsection (b).

7 (b) The Indiana economic development corporation may only certify
8 a fund as a qualified Indiana investment fund if the fund makes
9 investments according to a policy that:

10 (1) requires eligible companies to be primarily focused on the
11 commercialization of research and development, technology
12 transfer, or application of new technology; and

13 (2) prioritizes investments in companies that:

14 (A) have received a grant, loan, or other investment funds
15 provided by the Indiana twenty-first century research and
16 technology fund established by IC 5-28-16-2; or

17 (B) maintain a substantial presence in Indiana.

18 **The policy referred to in this subsection shall apply only to**
19 **investable capital in the fund, excluding management fees, legal**
20 **fees, and other expenses incurred in the operation of the fund.**

21 (c) An investment fund must apply to be certified as a qualified
22 Indiana investment fund on a form prescribed by the Indiana economic
23 development corporation.

24 (d) If an investment fund is certified as a qualified Indiana
25 investment fund under this section, the Indiana economic development
26 corporation shall provide a copy of the certification to the investors in
27 the qualified Indiana investment fund for inclusion in tax filings.

28 SECTION 11. IC 6-3.1-24-12, AS AMENDED BY P.L.165-2021,
29 SECTION 85, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
30 JULY 1, 2026]: Sec. 12. (a) If the amount of the credit determined
31 under section 8 or 8.5 of this chapter for a taxpayer in a taxable year
32 exceeds the taxpayer's state tax liability for that taxable year, the
33 taxpayer may carry the excess credit over for a period not to exceed the
34 taxpayer's following five (5) taxable years. The amount of the credit
35 carryover from a taxable year shall be reduced to the extent that the
36 carryover is used by the taxpayer to obtain a credit under this chapter
37 for any subsequent taxable year. A taxpayer is not entitled to a
38 carryback or a refund of any unused credit amount.

39 (b) If the corporation certifies a credit for an investment that is made
40 after June 30, 2020, and before July 1, 2029, the taxpayer may assign

1 all or part of the credit to which the taxpayer is entitled under this
2 chapter, subject to the limitations set forth in subsection (c).

3 (c) The following apply to the assignment of a credit under this
4 chapter:

5 (1) A taxpayer may not assign all or part of a credit or credits to
6 a particular person in amounts that are less than ten thousand
7 dollars (\$10,000).

8 (2) Before a credit may be assigned, the taxpayer must notify the
9 corporation of the assignment of the credit in the manner
10 prescribed by the corporation.

11 (3) An assignment of a credit must be in writing, and both the
12 taxpayer and assignee shall report the assignment on the
13 taxpayer's and assignee's state tax returns for the year in which the
14 assignment is made, in the manner prescribed by the department.

15 (4) Once a particular credit or credits are assigned, the assignee
16 may not assign all or part of the credit or credits to another
17 person.

18 (5) A taxpayer may not receive value in connection with an
19 assignment under this section that exceeds the value of that part
20 of the credit assigned.

21 **Nothing in this subsection shall prevent a taxpayer from combining**
22 **individual credits of less than ten thousand dollars (\$10,000) for**
23 **assignment.**

24 (d) The corporation shall collect and compile data on the
25 assignments of tax credits under this chapter and determine the
26 effectiveness of each assignment in getting projects completed. The
27 corporation shall report its findings under this subsection to the
28 legislative council in an electronic format under IC 5-14-6 before
29 November 1, 2022. This subsection expires January 1, 2023.

30 SECTION 12. IC 6-3.1-34-0.5 IS ADDED TO THE INDIANA
31 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
32 [EFFECTIVE JULY 1, 2026]: **Sec. 0.5. (a) In order to facilitate the**
33 **redevelopment and rehabilitation of property in Indiana that**
34 **promotes regional collaboration and long term strategic planning,**
35 **the corporation shall commit thirty-five million dollars**
36 **(\$35,000,000) in tax credits under this chapter each state fiscal year**
37 **among:**

38 (1) **development authorities;**

39 (2) **qualified nonprofit organizations; and**

40 (3) **local economic development organizations that:**

1 **(A) represent a single unit or multiple units; and**
 2 **(B) have an economically significant impact, as determined**
 3 **by the corporation;**
 4 **which may subsequently be awarded by the corporation at the**
 5 **request of an entity described in subdivisions (1) through (3) to a**
 6 **taxpayer proposing a qualified investment in a qualified**
 7 **redevelopment site. The corporation shall consider the regional**
 8 **significance of a project when awarding the tax credits under this**
 9 **subsection.**

10 **(b) Not later than January 1, 2031, the corporation shall present**
 11 **a report to the budget committee concerning the tax credits**
 12 **awarded under this section, including the status of the projects for**
 13 **which tax credits were awarded under this section and the regional**
 14 **impact of the projects.**

15 SECTION 13. IC 6-3.1-34-2.1 IS ADDED TO THE INDIANA
 16 CODE AS A **NEW SECTION TO READ AS FOLLOWS**
 17 [EFFECTIVE JULY 1, 2026]: **Sec. 2.1. As used in this chapter,**
 18 **"development authority" refers to a regional development**
 19 **authority established under IC 36-7.5-2-1, IC 36-7.6-2-3, or**
 20 **IC 36-7.7-3-1.**

21 SECTION 14. IC 6-3.1-34-5.5 IS ADDED TO THE INDIANA
 22 CODE AS A **NEW SECTION TO READ AS FOLLOWS**
 23 [EFFECTIVE JULY 1, 2026]: **Sec. 5.5. As used in this chapter,**
 24 **"qualified nonprofit organization" means a nonprofit organization**
 25 **that:**

26 **(1) was established and obtained tax exempt status under**
 27 **Section 501 of the Internal Revenue Code before January 1,**
 28 **2016, and has since maintained tax exempt status under**
 29 **Section 501 of the Internal Revenue Code;**
 30 **(2) was formed to support economic development across the**
 31 **region; and**
 32 **(3) does not represent a single interest group or local unit or**
 33 **units within a single county.**

34 SECTION 15. IC 6-3.1-34-24 IS ADDED TO THE INDIANA
 35 CODE AS A **NEW SECTION TO READ AS FOLLOWS**
 36 [EFFECTIVE JULY 1, 2026]: **Sec. 24. (a) As used in this section,**
 37 **"downtown area" means:**

38 **(1) the central business district of a city or town; or**
 39 **(2) any commercial or mixed use area within a neighborhood**
 40 **of a city or town that has traditionally served, since the**

- 1 founding of the community, as the retail service and
2 communal focal point within the community.
- 3 (b) As used in this section, "initiative" means the small town
4 opportunity initiative established by subsection (f).
- 5 (c) As used in this section, "nonprofit taxpayer" means a
6 taxpayer:
- 7 (1) that is tax exempt under Section 501 of the Internal
8 Revenue Code;
- 9 (2) for which some or all of its mission is to revitalize the
10 community it serves; and
- 11 (3) whose leadership includes primarily members of the
12 community it serves.
- 13 (d) As used in this section, "qualified community project"
14 means a project that:
- 15 (1) is located in the:
- 16 (A) downtown area of a city or a town with a population of
17 less than thirty thousand (30,000);
- 18 (B) downtown area of a city or a town that is located in a
19 county with a population of less than seventy-five thousand
20 (75,000); or
- 21 (C) unincorporated territory of a county with a population
22 of less than seventy-five thousand (75,000) if the site of the
23 project is an area of the unincorporated territory that
24 serves as the retail service and communal focal point
25 within the unincorporated territory;
- 26 (2) involves the:
- 27 (A) historic preservation;
- 28 (B) redevelopment; or
- 29 (C) rehabilitation;
- 30 of real property; and
- 31 (3) has a total project budget of at least fifteen million dollars
32 (\$15,000,000).
- 33 (e) As used in this section, "qualified investment" means the
34 amount of the taxpayer's expenditures that are:
- 35 (1) for the redevelopment or rehabilitation of real property as
36 part of a qualified community project; and
- 37 (2) approved by the corporation before the expenditure is
38 made.
- 39 (f) The small town opportunity initiative is established.
- 40 (g) The corporation shall administer the initiative.

1 **(h) The purpose of the initiative is to undertake qualified**
2 **community projects within local government units to do the**
3 **following:**

4 **(1) Advance historic preservation.**

5 **(2) Redevelop or rehabilitate distressed buildings or**
6 **underutilized property.**

7 **(3) Redevelop or rehabilitate sites where distressed buildings**
8 **once stood.**

9 **(i) A for-profit taxpayer undertaking a qualified community**
10 **project under the initiative is entitled to a redevelopment tax credit**
11 **under this chapter equal to twenty percent (20%) of the taxpayer's**
12 **cost of the project.**

13 **(j) A nonprofit taxpayer undertaking a qualified community**
14 **project under the initiative is entitled to a redevelopment tax credit**
15 **under this chapter equal to thirty percent (30%) of the taxpayer's**
16 **cost of the project.**

17 **(k) Qualified community projects undertaken under this section**
18 **are not subject to any statutory or administrative repayment**
19 **obligation.**

20 **(l) Notwithstanding any other provision of this section, for a**
21 **nonprofit taxpayer undertaking a qualified community project**
22 **under this section, expenditures incurred to acquire, hold, or**
23 **prepare real property for redevelopment or rehabilitation before**
24 **the date the taxpayer's initial application or application for**
25 **certification is approved by the corporation shall be included in the**
26 **taxpayer's qualified investment if:**

27 **(1) the expenditures were incurred for the primary purpose**
28 **of future redevelopment consistent with subsection (h);**

29 **(2) the nonprofit taxpayer obtained site control in furtherance**
30 **of a locally supported redevelopment effort; and**

31 **(3) the corporation determines, as part of the application or**
32 **certification process, that inclusion of such expenditures is in**
33 **the public interest and supportive of early stage community**
34 **redevelopment efforts.**

35 **(m) For purposes of determining whether an expenditure is**
36 **included as part of a qualified investment under subsection (l), an**
37 **expenditure shall be treated as if it were approved by the**
38 **corporation as of the date the expenditure was originally incurred.**

1 SECTION 16. IC 6-9-30 IS ADDED TO THE INDIANA CODE AS
 2 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY
 3 1, 2026]:

4 **Chapter 30. Delaware County Hospitality Tax Board**
 5 **Consolidation Ordinance**

6 **Sec. 0.5. This chapter applies only to Delaware County.**

7 **Sec. 1. As used in this chapter, "consolidated entity" means a**
 8 **board resulting from the adoption of an ordinance under section**
 9 **4 of this chapter to consolidate the functions of each former entity**
 10 **into the consolidated entity.**

11 **Sec. 2. As used in this chapter, "executive" has the meaning set**
 12 **forth in IC 36-1-2-5.**

13 **Sec. 3. As used in this chapter, "former entity" means a board,**
 14 **bureau, commission, authority, or any other similar entity**
 15 **authorized to administer funds received from the county:**

16 (1) innkeeper's tax imposed under IC 6-9-18; or

17 (2) food and beverage tax imposed under IC 6-9-21.

18 **Sec. 4. The county executive may adopt an ordinance to**
 19 **consolidate the functions of a former entity with respect to the**
 20 **administration of funds received from the county:**

21 (1) innkeeper's tax imposed under IC 6-9-18; or

22 (2) food and beverage tax imposed under IC 6-9-21;

23 **into a single consolidated entity as designated in the ordinance to**
 24 **administer funds received from both of those taxes.**

25 **Sec. 5. If an ordinance is adopted under section 4 of this chapter,**
 26 **each former entity is abolished on the date the ordinance is**
 27 **adopted and may not exercise any of the powers, duties, or**
 28 **responsibilities conferred on the former entity under IC 6-9-18 or**
 29 **IC 6-9-21. In addition, the term of any individual serving on each**
 30 **former entity ends on the date the ordinance is adopted. The**
 31 **consolidated entity designated in the ordinance shall exercise the**
 32 **functions of each abolished former entity.**

33 **Sec. 6. (a) If an ordinance is adopted under section 4 of this**
 34 **chapter, the county executive may determine the number of**
 35 **members to serve on the consolidated entity, which must be an odd**
 36 **number. All members appointed to the consolidated entity must**
 37 **reside in the county. The county executive shall determine:**

38 (1) the qualifications to be appointed to the consolidated
 39 entity, which may not include consideration of political party
 40 affiliation;

- 1 **(2) the term of a member, which may not exceed four (4)**
 2 **years, but may provide for:**
 3 **(A) the staggering of the terms of members initially**
 4 **appointed to the consolidated entity;**
 5 **(B) reappointment following the expiration of a member's**
 6 **term; and**
 7 **(C) the filling of vacancies if a vacancy occurs;**
 8 **(3) the grounds for removal;**
 9 **(4) the number of members required for a quorum; and**
 10 **(5) any other matters that the county executive determines**
 11 **reasonably relate to the composition of the consolidated**
 12 **entity.**

13 **A member of the consolidated entity may not receive a salary or**
 14 **benefits. However, a member of the consolidated entity is entitled**
 15 **to reimbursement for necessary expenses incurred in the**
 16 **performance of the member's respective duties.**

17 **(b) Each member of the consolidated entity, before entering the**
 18 **member's duties, shall take an oath of office in the usual form, to**
 19 **be endorsed upon the member's certificate of appointment and**
 20 **promptly filed with the clerk of the circuit court of the county.**

21 **Sec. 7. If an ordinance is adopted under section 4 of this chapter,**
 22 **the ordinance is final and the county executive may not adopt a**
 23 **subsequent ordinance to restore each former entity and transfer**
 24 **the powers, duties, and responsibilities concerning the**
 25 **administration of the innkeeper's tax imposed under IC 6-9-18 or**
 26 **food and beverage tax imposed under IC 6-9-21 back to each**
 27 **former entity.**

28 **Sec. 8. If an ordinance is adopted under section 4 of this chapter,**
 29 **money in a fund established under a provision of IC 6-9-18 or**
 30 **IC 6-9-21 on the date the ordinance is adopted remains in the fund**
 31 **and is available to be administered and used by the consolidated**
 32 **entity for the purposes allowed under IC 6-9-18 or IC 6-9-21.**

33 **Sec. 9. If an ordinance is adopted under section 4 of this chapter,**
 34 **any bonds, leases, contractual agreements, or other obligations**
 35 **issued, entered into, or in effect on or before the date the ordinance**
 36 **is adopted are transferred to and assumed by the consolidated**
 37 **entity.**

38 **Sec. 10. If an ordinance is adopted under section 4 of this**
 39 **chapter, all records and property of each former entity are**

1 transferred on the date the ordinance is adopted to the
2 consolidated entity.

3 Sec. 11. If an ordinance is adopted under section 4 of this
4 chapter, the county executive must immediately send a certified
5 copy of the ordinance to each of the following:

- 6 (1) The commissioner of the department of state revenue.
- 7 (2) The treasurer of state.
- 8 (3) The state comptroller.

9 Sec. 12. If an ordinance is adopted under section 4 of this
10 chapter, a reference to a former entity in IC 6-9-18, IC 6-9-21,
11 another statute, a rule, or any other document is considered a
12 reference to the consolidated entity.

13 SECTION 17. IC 6-9-79 IS ADDED TO THE INDIANA CODE AS
14 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY
15 1, 2026]:

16 **Chapter 79. Bedford Food and Beverage Tax**

17 **Sec. 1. This chapter applies to the city of Bedford.**

18 **Sec. 2. The definitions in IC 6-9-12-1 apply throughout this**
19 **chapter.**

20 **Sec. 3. (a) The fiscal body of the city may adopt an ordinance to**
21 **impose an excise tax, known as the city food and beverage tax, on**
22 **transactions described in section 4 of this chapter. The fiscal body**
23 **of the city may adopt an ordinance under this subsection only after**
24 **the fiscal body has previously held at least one (1) separate public**
25 **hearing in which a discussion of the proposed ordinance to impose**
26 **the city food and beverage tax is the only substantive issue on the**
27 **agenda for the public hearing.**

28 **(b) If the city fiscal body adopts an ordinance under subsection**
29 **(a), the city fiscal body shall immediately send a certified copy of**
30 **the ordinance to the department of state revenue.**

31 **(c) If the city fiscal body adopts an ordinance under subsection**
32 **(a), the city food and beverage tax applies to transactions that**
33 **occur after the later of the following:**

- 34 (1) The day specified in the ordinance.
- 35 (2) The last day of the month that succeeds the month in
36 which the ordinance is adopted.

37 **Sec. 4. (a) Except as provided in subsection (c), a tax imposed**
38 **under section 3 of this chapter applies to a transaction in which**
39 **food or beverage is furnished, prepared, or served:**

- 1 (1) for consumption at a location or on equipment provided by
2 a retail merchant;
3 (2) in the city; and
4 (3) by a retail merchant for consideration.
- 5 (b) Transactions described in subsection (a)(1) include
6 transactions in which food or beverage is:
7 (1) served by a retail merchant off the merchant's premises;
8 (2) sold in a heated state or heated by a retail merchant;
9 (3) made of two (2) or more food ingredients, mixed or
10 combined by a retail merchant for sale as a single item (other
11 than food that is only cut, repackaged, or pasteurized by the
12 seller, and eggs, fish, meat, poultry, and foods containing these
13 raw animal foods requiring cooking by the consumer as
14 recommended by the federal Food and Drug Administration
15 in chapter 3, subpart 3-401.11 of its Food Code so as to
16 prevent food borne illnesses); or
17 (4) sold with eating utensils provided by a retail merchant,
18 including plates, knives, forks, spoons, glasses, cups, napkins,
19 or straws (for purposes of this subdivision, a plate does not
20 include a container or package used to transport food).
- 21 (c) The city food and beverage tax does not apply to the
22 furnishing, preparing, or serving of a food or beverage in a
23 transaction that is exempt, or to the extent the transaction is
24 exempt, from the state gross retail tax imposed by IC 6-2.5.
- 25 Sec. 5. The city food and beverage tax rate:
26 (1) must be imposed in an increment of twenty-five
27 hundredths percent (0.25%); and
28 (2) may not exceed one percent (1%);
29 of the gross retail income received by the merchant from the food
30 or beverage transaction described in section 4 of this chapter. For
31 purposes of this chapter, the gross retail income received by the
32 retail merchant from a transaction does not include the amount of
33 tax imposed on the transaction under IC 6-2.5.
- 34 Sec. 6. A tax imposed under this chapter shall be imposed, paid,
35 and collected in the same manner that the state gross retail tax is
36 imposed, paid, and collected under IC 6-2.5. However, the return
37 to be filed with the payment of the tax imposed under this chapter
38 may be made on a separate return or may be combined with the
39 return filed for the payment of the state gross retail tax, as
40 prescribed by the department of state revenue.

1 **Sec. 7. The amounts received from the tax imposed under this**
 2 **chapter shall be paid monthly by the treasurer of state to the city**
 3 **fiscal officer upon warrants issued by the state comptroller.**

4 **Sec. 8. (a) If a tax is imposed under section 3 of this chapter by**
 5 **the city, the city fiscal officer shall establish a food and beverage**
 6 **tax receipts fund.**

7 **(b) The city fiscal officer shall deposit in the fund all amounts**
 8 **received under this chapter.**

9 **(c) Money earned from the investment of money in the fund**
 10 **becomes a part of the fund.**

11 **Sec. 9. Money in the food and beverage tax receipts fund must**
 12 **be used by the city only for the following purposes:**

13 **(1) Economic development and tourism related purposes or**
 14 **facilities, including the purchase of land for economic**
 15 **development or tourism related purposes.**

16 **(2) The pledge of money under IC 5-1-14-4 for bonds, leases,**
 17 **or other obligations incurred for a purpose described in**
 18 **subdivision (1).**

19 **Revenue derived from the imposition of a tax under this chapter**
 20 **may be treated by the city as additional revenue for the purpose of**
 21 **fixing its budget for the budget year during which the revenues are**
 22 **to be distributed to the city.**

23 **Sec. 10. With respect to obligations for which a pledge has been**
 24 **made under section 9 of this chapter, the general assembly**
 25 **covenants with the holders of the obligations that this chapter will**
 26 **not be repealed or amended in a manner that will adversely affect**
 27 **the imposition or collection of the tax imposed under this chapter**
 28 **if the payment of any of the obligations is outstanding.**

29 **Sec. 11. (a) If the city imposes the tax authorized by this chapter,**
 30 **the tax terminates on January 1, 2049.**

31 **(b) This chapter expires January 1, 2049."**

32 Page 8, line 6, strike "and" and insert "**of each county located in**
 33 **the community mental health center's primary service area, the**".

34 Page 8, line 6, after "commissioners of each county" insert "**located**
 35 **in the community mental health center's primary service area, and**
 36 **the division of mental health and addiction**".

37 Page 8, line 8, strike "all" and insert "**the**".

38 Page 8, line 9, strike "centers" and insert "**center**".

39 Page 8, strike line 10.

40 Page 8, line 11, strike "this chapter".

1 Page 8, line 11, delete "that includes".

2 Page 8, between lines 21 and 22, begin a new line double block
3 indented and insert:

4 **"(E) The total amount of funding provided by the division**
5 **for purposes of programs under this chapter."**

6 Page 8, line 23, strike "centers" and insert "**center**".

7 Page 8, line 34, strike "centers." and insert "**center**".

8 Page 8, line 35, after "by" insert "**the**".

9 Page 8, line 36, strike "centers" and insert "**center**".

10 Page 8, line 37, after "of" strike "the" and insert "**any**".

11 Page 8, line 38, strike "centers" and insert "**center**".

12 Page 8, line 40, strike "division's".

13 Page 9, between lines 2 and 3, begin a new paragraph and insert:

14 "SECTION 20. IC 20-43-4-6.5, AS AMENDED BY P.L.201-2023,
15 SECTION 203, IS AMENDED TO READ AS FOLLOWS
16 [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 6.5. (a)
17 Subject to subsection (b), for purposes of determining basic tuition
18 support for a school corporation under IC 20-43-6-3, the department
19 shall review the daily attendance of each student to determine whether,
20 of the instructional services that the student receives from a school
21 corporation, at least fifty percent (50%) is virtual instruction. The
22 department shall review the daily attendance of a student under this
23 subsection as follows:

24 (1) Except as provided in section 6.7 of this chapter, for purposes
25 of the fall count of ADM, the department shall review the
26 attendance for each student on each school day from the school
27 corporation's first day of school until the fall count day of ADM
28 established under section 3 of this chapter.

29 (2) For purposes of the spring count of ADM, the department
30 shall review the attendance for each student on each school day
31 from the first day after the date described in subdivision (1) until
32 the date fixed in February by the state board under section 3 of
33 this chapter.

34 (b) In reviewing daily attendance under this section, the department
35 shall take into consideration whether a student transferred to the school
36 corporation during the dates described in subsection (a)(1) and (a)(2)
37 that the department reviews daily attendance.

38 **(c) For purposes of determining the amount of virtual**
39 **instruction a student receives, if the student transferred to a school**
40 **corporation ten (10) or fewer days before the 2026 spring count**

1 day of ADM established under section 3 of this chapter, the
 2 department shall consider an additional seven (7) days of
 3 instruction after that count date. This subsection expires July 1,
 4 2027.

5 SECTION 21. IC 32-21-14-0.5 IS ADDED TO THE INDIANA
 6 CODE AS A NEW SECTION TO READ AS FOLLOWS
 7 [EFFECTIVE UPON PASSAGE]: **Sec. 0.5. For purposes of this**
 8 **chapter, transfer fee covenants are limited to only transactions that**
 9 **involve the transfer of property for financial benefit to the owner.**

10 SECTION 22. IC 32-21-14-1, AS AMENDED BY P.L.6-2012,
 11 SECTION 207, IS AMENDED TO READ AS FOLLOWS
 12 [EFFECTIVE UPON PASSAGE]: Sec. 1. As used in this chapter,
 13 "transfer" means the transfer of an interest in real property located in
 14 Indiana by:

- 15 (1) sale;
- 16 ~~(2) gift;~~
- 17 ~~(3) conveyance;~~
- 18 ~~(4) (3) assignment; or~~
- 19 ~~(5) inheritance; or~~
- 20 ~~(6) (4) other means of transfer;~~

21 **for financial benefit to the owner.**

22 SECTION 23. IC 36-4-3-19.1 IS ADDED TO THE INDIANA
 23 CODE AS A NEW SECTION TO READ AS FOLLOWS
 24 [EFFECTIVE JULY 1, 2026]: **Sec. 19.1. (a) This section applies only**
 25 **to a town that:**

- 26 (1) was incorporated after 1990; and
- 27 (2) is located in a county having a population of more than
- 28 four hundred thousand (400,000) and less than seven hundred
- 29 thousand (700,000).

30 (b) The owner or owners of real property meeting the following
 31 requirements may file a petition to disannex the property:

- 32 (1) The property consists of:
 - 33 (A) at least thirty (30) acres; and
 - 34 (B) not more than four (4) individual parcels.
- 35 (2) The boundary of a portion of the property is contiguous to
 36 the boundary of:
 - 37 (A) the unincorporated area of the county; or
 - 38 (B) another municipality.

39 (c) The petition to disannex must include the following:

- 1 **(1) A legal description of the property that is the subject of the**
 2 **petition.**
- 3 **(2) The signed and notarized signature of the property owner**
 4 **or owners.**
- 5 **(d) The owner or owners shall:**
- 6 **(1) record the executed petition to disannex with the county**
 7 **recorder of the county in which the disannexed territory is**
 8 **located; and**
- 9 **(2) file a copy of the executed petition with the county auditor**
 10 **of the county in which the disannexed territory is located.**
- 11 **(e) The disannexation is complete and effective upon recording**
 12 **and filing the petition as provided in subsection (d). The county**
 13 **auditor shall list the disannexed property appropriately for**
 14 **taxation.**
- 15 **(f) The county auditor shall forward a list of parcels disannexed**
 16 **under this section to the following:**
- 17 **(1) The town that lost jurisdiction over the disannexed**
 18 **territory.**
- 19 **(2) The county highway department of each county in which**
 20 **the parcels affected are located.**
- 21 **(3) The county surveyor of each county in which the parcels**
 22 **affected are located.**
- 23 **(4) Each plan commission, if any, that lost or gained**
 24 **jurisdiction over the disannexed territory.**
- 25 **(5) The township trustee of each township that lost or gained**
 26 **jurisdiction over the disannexed territory.**
- 27 **(6) The sheriff of each county in which parcels affected are**
 28 **located.**
- 29 **(7) The office of the secretary of state.**
- 30 **(8) The office of census data established by IC 2-5-1.1-12.2.**
- 31 **(9) The department of local government finance, not later**
 32 **than August 1 following the disannexation, in the manner**
 33 **prescribed by the department.**
- 34 **The county auditor may require the owner to furnish an adequate**
 35 **number of copies of the list of disannexed parcels or may charge**
 36 **the owner a fee for copies of the list.**
- 37 **(g) A person may not appeal a disannexation petition that has**
 38 **been recorded and filed under this section.**
- 39 SECTION 24. IC 36-7-32-8.5, AS AMENDED BY P.L.154-2020,
 40 SECTION 50, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

1 JULY 1, 2026]: Sec. 8.5. As used in this chapter, "income tax
2 incremental amount" means the following:

3 (1) Except as provided in subdivision (2), the remainder of:

4 (A) the total amount of state adjusted gross income taxes and
5 local income taxes paid by employees employed in the
6 territory comprising the certified technology park with respect
7 to wages and salary earned for work in the territory comprising
8 the certified technology park for a particular state fiscal year;
9 minus

10 (B) the sum of the:

11 (i) income tax base period amount as defined in section 8 of
12 this chapter; and

13 (ii) tax credits awarded by the Indiana economic
14 development corporation under IC 6-3.1-13 to businesses
15 operating in a certified technology park as the result of
16 wages earned for work in the certified technology park for
17 the state fiscal year;

18 as determined by the department of state revenue.

19 (2) In the case of a certified technology park for which the amount
20 limit under section 22(c), ~~or 22(d)~~, **or 22(e)** of this chapter has
21 been exceeded, the remainder of:

22 (A) the total amount of state adjusted gross income taxes and
23 local income taxes paid by employees employed in the
24 territory comprising the certified technology park with respect
25 to wages and salary earned for work in the territory comprising
26 the certified technology park for a particular state fiscal year;
27 minus

28 (B) the sum of the:

29 (i) income tax base period amount as defined in section 8 of
30 this chapter; and

31 (ii) tax credits awarded by the Indiana economic
32 development corporation under IC 6-3.1-13 to businesses
33 operating in a certified technology park as the result of
34 wages earned for work in the certified technology park for
35 the state fiscal year;

36 as determined by the department of state revenue.

37 SECTION 25. IC 36-7-32-22, AS AMENDED BY P.L.145-2025,
38 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
39 JULY 1, 2026]: Sec. 22. (a) The treasurer of state shall establish an
40 incremental tax financing fund for each certified technology park

1 designated under this chapter. The fund shall be administered by the
 2 treasurer of state. Money in the fund does not revert to the state general
 3 fund at the end of a state fiscal year.

4 (b) Subject to subsection (c), the following amounts shall be
 5 deposited during each state fiscal year in the incremental tax financing
 6 fund established for a certified technology park under subsection (a):

7 (1) The aggregate amount of state gross retail and use taxes that
 8 are remitted under IC 6-2.5 by businesses operating in the
 9 certified technology park, until the amount of state gross retail
 10 and use taxes deposited equals the gross retail incremental
 11 amount for the certified technology park.

12 (2) Except as provided in subdivision (3), the aggregate amount
 13 of the following taxes paid by employees employed in the
 14 certified technology park with respect to wages earned for work
 15 in the certified technology park, until the amount deposited equals
 16 the income tax incremental amount as defined in section 8.5(1) of
 17 this chapter:

18 (A) The adjusted gross income tax.

19 (B) The local income tax (IC 6-3.6).

20 (3) In the case of a certified technology park to which subsection
 21 (e) **or (f)** applies, the amount determined under subsection (e) **or**
 22 **(f)**, if any **and as applicable**.

23 (c) Except as provided in subsections (d), ~~and (e)~~, **and (f)**, not more
 24 than a total of five million dollars (\$5,000,000) may be deposited in a
 25 particular incremental tax financing fund for a certified technology
 26 park over the life of the certified technology park.

27 (d) Except as provided in ~~subsection (e)~~; **subsections (e) and (f)**, in
 28 the case of a certified technology park that is operating under a written
 29 agreement entered into by two (2) or more redevelopment
 30 commissions, and subject to section 26(b)(4) of this chapter:

31 (1) not more than a total of five million dollars (\$5,000,000) may
 32 be deposited over the life of the certified technology park in the
 33 incremental tax financing fund of each redevelopment
 34 commission participating in the operation of the certified
 35 technology park; and

36 (2) the total amount that may be deposited in all incremental tax
 37 financing funds, over the life of the certified technology park, in
 38 aggregate, may not exceed the result of:

39 (A) five million dollars (\$5,000,000); multiplied by

1 (B) the number of redevelopment commissions that have
2 entered into a written agreement for the operation of the
3 certified technology park.

4 (e) If a certified technology park has reached the limit on deposits
5 under subsection (c) or (d) and maintains its certification under section
6 11(c) of this chapter, the certified technology park shall become a
7 Level 2 certified technology park and an additional annual deposit
8 amount shall be deposited in the incremental tax financing fund for the
9 certified technology park equal to the following:

10 (1) For a certified technology park to which subsection (c)
11 applies, the lesser of:

12 (A) the income tax incremental amount as defined in section
13 8.5(2) of this chapter; or

14 (B) two hundred fifty thousand dollars (\$250,000).

15 (2) For a certified technology park to which subsection (d)
16 applies, the lesser of:

17 (A) the aggregate income tax incremental amounts as defined
18 in section 8.5(2) of this chapter attributable to each
19 redevelopment commission that has entered into a written
20 agreement for the operation of the certified technology park;
21 or

22 (B) two hundred fifty thousand dollars (\$250,000) multiplied
23 by the number of redevelopment commissions that have
24 entered into a written agreement for the operation of the
25 certified technology park.

26 (3) The following apply to deposits under this subsection:

27 (A) If a certified technology park reached its limit on deposits
28 based on a state fiscal year ending before July 1, 2020, the
29 certified technology park shall receive deposits based on the
30 income tax incremental amount as defined in section 8.5(2) of
31 this chapter for each state fiscal year ending after June 30,
32 2019.

33 (B) If a certified technology park reached its limit on deposits
34 based on a state fiscal year ending after June 30, 2020, the
35 certified technology park shall receive deposits based on the
36 income tax incremental amount as defined in section 8.5(2) of
37 this chapter for the state fiscal year in which it reached its limit
38 on deposits under subsection (c) or (d) and each state fiscal
39 year thereafter.

1 (C) If a certified technology park is permitted to receive
 2 deposits under this subsection during the state fiscal year in
 3 which it reached its limit on deposits under subsection (c) or
 4 (d), the income tax incremental amount for purposes of
 5 subdivision (1)(A) or (1)(B) for that state fiscal year shall be
 6 reduced by an amount equal to:

7 (i) the deposit amount for the state fiscal year under
 8 subsection (b) required to reach the limit on deposits under
 9 subsection (c) or (d); minus

10 (ii) the gross retail incremental amount determined under
 11 section 6.5 of this chapter;

12 but not less than zero (0).

13 **(f) This subsection applies to a certified technology park that is**
 14 **located within a qualified military base enhancement area under**
 15 **IC 36-7-34. Subject to subsection (g), if a certified technology park**
 16 **has reached the limit on deposits under subsection (e) and**
 17 **maintains its certification under section 11(c) of this chapter, the**
 18 **certified technology park shall become a Level 3 certified**
 19 **technology park and an additional annual deposit amount shall be**
 20 **deposited in the incremental tax financing fund for the certified**
 21 **technology park equal to the lesser of:**

22 **(1) the aggregate income tax incremental amounts as defined**
 23 **in section 8.5(2) of this chapter attributable to each**
 24 **redevelopment commission that has entered into a written**
 25 **agreement for the operation of the certified technology park;**
 26 **or**

27 **(2) two hundred fifty thousand dollars (\$250,000) multiplied**
 28 **by the number of redevelopment commissions that have**
 29 **entered into a written agreement for the operation of the**
 30 **certified technology park.**

31 **However, no amount of state gross retail and use taxes that are**
 32 **remitted under IC 6-2.5 for transactions occurring after June 30,**
 33 **2029, by businesses operating in the certified technology park and**
 34 **no amount of adjusted gross income tax or local income tax paid by**
 35 **employees employed in the certified technology park with respect**
 36 **to wages and salary earned for work in the certified technology**
 37 **park after June 30, 2029, may be deposited in the incremental tax**
 38 **financing fund for the certified technology park, regardless of**
 39 **whether the maximum annual amount under subdivision (1) or (2)**
 40 **has been met.**

1 **(g) For purposes of calculating the income tax incremental**
 2 **amount for the additional annual deposit amount under subsection**
 3 **(f), only wages attributable to new employees hired on or after the**
 4 **date the certified technology park becomes a Level 3 certified**
 5 **technology park shall be included in the calculation. The**
 6 **department of state revenue shall determine the incremental**
 7 **amount based only on the net payroll increase over the base payroll**
 8 **determined at the time of the Level 3 designation.**

9 **(h) Once a certified technology park meets the requirements of**
 10 **designation as a Level 3 certified technology park, the department**
 11 **of state revenue shall, not later than ninety (90) days after receipt**
 12 **of all information necessary to make the determination, issue a**
 13 **written determination establishing:**

- 14 **(1) the date on which the certified technology park became a**
 15 **Level 3 certified technology park; and**
 16 **(2) the base payroll amount to be used for purposes of**
 17 **calculating the income tax incremental amount under section**
 18 **8.5 of this chapter.**

19 **The department of state revenue may require the submission of**
 20 **documentation reasonably necessary to make the determination**
 21 **under this subsection.**

22 ~~(g)~~ **(i) This subsection applies to a Level 2 or Level 3 certified**
 23 **technology park designated in subsection (e) or (f). When the office**
 24 **recertifies a certified technology park as required under section 11 of**
 25 **this chapter, the office shall make a determination of whether the**
 26 **certified technology park shall continue to be designated as a Level 2**
 27 **or Level 3 certified technology park.**

28 ~~(g)~~ **(j) On or before the twentieth day of each month, all amounts**
 29 **held in the incremental tax financing fund established for a certified**
 30 **technology park shall be distributed to the redevelopment commission**
 31 **for deposit in the certified technology park fund established under**
 32 **section 23 of this chapter."**

33 Page 9, between lines 32 and 33, begin a new paragraph and insert:

34 **"SECTION 28. [EFFECTIVE UPON PASSAGE] (a) As used in**
 35 **this SECTION, "division" means the division of family resources**
 36 **established by IC 12-13-1-1.**

37 **(b) As used in this SECTION, "EBT card" refers to a magnetic**
 38 **stripe card issued by or on behalf of the division for distribution of**
 39 **SNAP assistance through an electronic benefits transfer program.**

- 1 (c) As used in this SECTION, "SNAP" refers to the federal
- 2 Supplemental Nutrition Assistance Program under 7 U.S.C. 2011
- 3 et seq.
- 4 (d) The office of the secretary of family and social services and
- 5 division shall, when issuing a request for proposals for vendors to
- 6 implement or maintain an electronic benefits transfer program in
- 7 Indiana for SNAP assistance, require that, as part of its services,
- 8 a vendor offer a mobile application that allows the division to
- 9 implement technology solutions to prevent theft of SNAP benefits
- 10 and allow for the following:
- 11 (1) EBT card locking and unlocking.
- 12 (2) Blocking use of an EBT card for out-of-state transactions.
- 13 (3) Blocking use of an EBT card for online transactions.
- 14 (4) Receiving alerts for suspicious transactions using an EBT
- 15 card.
- 16 (e) This SECTION expires July 1, 2029.
- 17 SECTION 29. [EFFECTIVE JULY 1, 2026] (a) IC 4-22-2-22.7, as
- 18 amended by this act, applies to a rulemaking action that
- 19 commences after June 30, 2026.
- 20 (b) This SECTION expires July 1, 2028."
- 21 Renumber all SECTIONS consecutively.
- (Reference is to SB 4 as reprinted January 29, 2026.)