



COMMITTEE REPORT

MR. PRESIDENT:

The Senate Committee on Appropriations, to which was referred Senate Bill No. 4, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

1 Page 2, delete lines 40 through 42, begin a new paragraph and
2 insert:
3 "SECTION 3. IC 5-28-6-9, AS AMENDED BY P.L.213-2025,
4 SECTION 69, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 UPON PASSAGE]: Sec. 9. (a) Subject to subsection (c), the aggregate
6 amount of applicable tax credits that the corporation may certify:
7 (1) for each state fiscal year ending on or before June 30, 2025,
8 for all taxpayers is two hundred fifty million dollars
9 (\$250,000,000); and
10 (2) for each state fiscal year ending on or after July 1, 2025, for all
11 taxpayers is three hundred million dollars (\$300,000,000). Each
12 certification under this subdivision **tax credit award** is subject to
13 budget committee review:
14 (A) **beginning after February 1, 2026, and before May 1,**
15 **2026, after the first calendar quarter in which the award**
16 **is made; and**
17 (B) **after April 30, 2026, at the next budget committee**
18 **meeting immediately following the date of the tax credit**
19 **award.**

7 (2) An applicable tax credit awarded by the corporation before
8 July 1, 2022, shall be counted toward the aggregate credit
9 limitation under this section.

10 (3) If an accelerated credit is awarded under IC 6-3.1-26-15, the
11 amount counted toward the aggregate credit limitation under this
12 section for a state fiscal year shall be the amount of the credit for
13 the taxable year described in subdivision (1) prior to any discount.

14 (c) Notwithstanding subsection (a), if the corporation determines
15 that:

16 (1) an applicable tax credit should be certified in a state fiscal
17 year; and

18 (2) certification of the applicable tax credit will result in an
19 aggregate amount of applicable tax credits certified for that state
20 fiscal year that exceeds the maximum amount provided in
21 subsection (a);

22 the corporation may, after review by the budget committee, certify the
23 applicable tax credit to the taxpayer.

24 (d) This section expires December 31, 2032.".

25 Page 3, delete lines 1 through 32.

26 Page 14, delete lines 35 through 42.

27 Delete pages 15 through 16.

28 Page 17, delete lines 1 through 8, begin a new paragraph and insert:

29 "SECTION 10. IC 12-29-2-1.2, AS AMENDED BY
30 P.L.182-2009(ss), SECTION 300, IS AMENDED TO READ AS
31 FOLLOWS [EFFECTIVE JULY 1, 2028]: Sec. 1.2. (a) The county
32 executive of a county may authorize the furnishing of financial
33 assistance for the purposes described in subsection (b) to a community
34 mental health center that is located or will be located:

35 (1) in the county;

36 (2) anywhere in Indiana, if the community mental health center is
37 organized to provide services to at least two (2) counties,
38 including the county executive's county; or

4 If a community mental health center is organized to serve more than
5 one (1) county, upon request of the county executive, each county fiscal
6 body may appropriate money annually from the county's general fund
7 to provide financial assistance for the community mental health center.

10 (1) Constructing a community mental health center.

11 (2) Operating a community mental health center.

16 (d) (c) For purposes of this subsection, "first calendar year" refers
17 to the first calendar year after 2008 in which the county imposes an ad
18 valorem property tax levy for the county general fund to provide
19 financial assistance under this chapter. If a county did not provide
20 financial assistance under this chapter in 2008, the county, for a
21 following calendar year:

22 (1) may propose a financial assistance budget; and
23 (2) shall refer its proposed financial assistance budget for the first
24 calendar year to the department of local government finance
25 before the tax levy is advertised.

26 The ad valorem property tax levy to fund the budget for the first
27 calendar year is subject to review and approval under IC 6-1.1-18.5-10.

28 SECTION 1. IC 12-29-2-2, AS AMENDED BY P.L.159-2020,
29 SECTION 60, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
30 JULY 1, 2028]: Sec. 2. (a) A county ~~shall~~ may provide funding for the
31 operation of community mental health centers. ~~in~~ the amount
32 determined under subsection (b) or, in the case of Marion County for
33 calendar year 2019, calendar year 2020, and calendar year 2021, the
34 amount determined under subsection (c).

35 (b) Except as provided in subsection (e), the amount of funding
36 under subsection (a) for a calendar year is equal to the following:

(1) The county's maximum appropriation amount for the operation of community mental health centers determined under this

1 chapter in the previous calendar year; if the STEP THREE result
2 under the following formula is less than or equal to zero (0):

3 STEP ONE: Determine the amount of the certified levy for
4 funds subject to the civil maximum levy in the immediately
5 preceding calendar year minus the amount of credits granted
6 under IC 6-1.1-20.6 that were allocated to funds subject to the
7 civil maximum levy in the immediately preceding calendar
8 year, as determined by the department of local government
9 finance under IC 6-1.1-20.6-11.

10 STEP TWO: Determine the amount of the certified levy for
11 funds subject to the civil maximum levy in the year prior to the
12 immediately preceding calendar year minus the amount of
13 credits granted under IC 6-1.1-20.6 that were allocated to
14 funds subject to the civil maximum levy in the year prior to the
15 immediately preceding calendar year, as determined by the
16 department of local government finance under
17 IC 6-1.1-20.6-11.

18 STEP THREE: Determine the remainder of the STEP ONE
19 amount minus the STEP TWO amount.

20 (2) If the STEP THREE result under the formula in subdivision
21 (1) is greater than zero (0), then the county's maximum
22 appropriation amount for the operation of community mental
23 health centers determined under this chapter in the previous
24 calendar year, multiplied by the greater of:

25 (A) one (1); or

26 (B) the result of STEP SIX of the following formula:

27 STEP ONE: Determine the maximum levy growth quotient
28 for the year under IC 6-1.1-18.5 minus one (1).

29 STEP TWO: Determine the amount of the certified levy for
30 funds subject to the civil maximum levy in the immediately
31 preceding calendar year minus the amount of credits granted
32 under IC 6-1.1-20.6 that were allocated to funds subject to
33 the civil maximum levy in the immediately preceding
34 calendar year, as determined by the department of local
35 government finance under IC 6-1.1-20.6-11.

36 STEP THREE: Determine the amount of the certified levy
37 for funds subject to the civil maximum levy in the
38 immediately preceding calendar year.

1 STEP FOUR: Determine the result of the STEP TWO
2 amount divided by the STEP THREE amount.

3 STEP FIVE: Determine the product of the STEP ONE
4 amount multiplied by the STEP FOUR result.

5 STEP SIX: Determine the STEP FIVE amount plus one (1).

6 The department of local government finance shall verify the maximum
7 appropriation calculation under this subsection as part of the
8 certification of the county's budget under IC 6-1.1-17. For taxes due
9 and payable in 2020, the department of local government finance shall
10 calculate the maximum appropriation under this subsection as if the
11 taxes were due and payable in 2019.

12 (e) This subsection applies only in calendar year 2019, calendar year
13 2020, and calendar year 2021. In the case of Marion County, the
14 amount of funding under subsection (a) for a calendar year is
15 determined under this subsection and is equal to the following:

16 (1) For calendar year 2019, the sum of:

17 (A) the actual amount of the appropriations by the county for
18 community mental health centers under this chapter in 2018;
19 plus

20 (B) the result of thirty-three percent (33%) multiplied by the
21 result of:

22 (i) the amount that would have, except for the application of
23 this subsection, applied to the county under subsection (b)
24 for calendar year 2019; minus

25 (ii) the actual amount of the appropriations by the county for
26 community mental health centers under this chapter in 2018.

27 (2) For calendar year 2020, the sum of:

28 (A) the actual amount of the appropriations by the county for
29 community mental health centers under this chapter in 2019;
30 plus

31 (B) the result of sixty-six percent (66%) multiplied by the
32 result of:

33 (i) the amount that would have, except for the application of
34 this subsection, applied to the county under subsection (b)
35 for calendar year 2020; minus

36 (ii) the actual amount of the appropriations by the county for
37 community mental health centers under this chapter in 2019.

38 (3) For calendar year 2021, the amount that would have, except

1 for the application of this subsection, applied to the county under
2 subsection (b) for calendar year 2021.

3 The department of local government finance shall verify the maximum
4 appropriation calculation under this subsection as part of the
5 certification of the county's budget under IC 6-1.1-17. This subsection
6 expires January 1, 2022.

7 (d) (b) The funding provided by a county under this section shall be
8 used solely for:

9 (1) the operations of community mental health centers serving the
10 county; or

11 (2) contributing to the nonfederal share of medical assistance
12 payments to community mental health centers serving the county.

13 SECTION 11. IC 12-29-2-4, AS AMENDED BY P.L.76-2018,
14 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
15 JULY 1, 2028]: Sec. 4. ~~The amount derived from the calculation under~~
16 ~~section 2(b) of this chapter or, in the case of Marion County for~~
17 ~~calendar year 2019, calendar year 2020, and calendar year 2021, the~~
18 ~~calculation under section 2(c) of this chapter represents the combined~~
19 ~~maximum appropriation to all centers serving the particular county. If~~
20 ~~the county provides funding under section 2 of this chapter for the~~
21 ~~operation of community mental health centers, the allotment to each~~
22 ~~center shall be apportioned according to the proportion of:~~

23 (1) the county's population residing in the primary service area of
24 each center that is certified by the division of mental health and
25 addiction to serve the county; to

26 (2) the total population of the county.

27 SECTION 12. IC 12-29-2-13, AS AMENDED BY P.L.143-2011,
28 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
29 JULY 1, 2028]: Sec. 13. (a) This section applies to Lake County.

30 (b) In addition to any other appropriation under this article, the
31 county annually may fund each center serving the county from the
32 county's general fund. ~~in an amount not exceeding the following:~~

33 (1) For 2004, the product of the amount determined under section
34 2(b)(1) of this chapter multiplied by seven hundred fifty-two
35 thousandths (0.752).

36 (2) For 2005 and each year thereafter, the product of the amount
37 determined under section 2(b)(2) of this chapter for that year
38 multiplied by seven hundred fifty-two thousandths (0.752).

1 (c) The receipts from the tax levied under this section shall be used
2 for the leasing, purchasing, constructing, or operating of facilities for
3 community based residential programs (as defined in IC 12-7-2-40) for
4 individuals with a mental illness.

5 (d) Money appropriated under this section must be:

6 (1) budgeted under IC 6-1.1-17; and
7 (2) included in the center's budget submitted to the division of
8 mental health and addiction.

9 (e) Permission for a levy increase in excess of the levy limitations
10 may be ordered under IC 6-1.1-18.5-15 only if the levy increase is
11 approved by the division of mental health and addiction for a
12 community mental health center.

13 SECTION 13. IC 12-29-2-20, AS AMENDED BY P.L.76-2018,
14 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
15 JULY 1, 2028]: Sec. 20. (a) Unless otherwise agreed to by the county
16 and the community mental health center, the county payment to the
17 community mental health center shall be paid by the county treasurer
18 to the treasurer of each community mental health center's board of
19 directors at least as frequently as provided in the following:

20 (1) One-half(1/2) of the county payment to the community mental
21 health center shall be made on the second Monday in July.

22 (2) One-half(1/2) of the county payment to the community mental
23 health center shall be made on the second Monday in December.

24 (b) A county making a payment under this section or from other
25 county sources to a community mental health center that qualifies as a
26 community mental health center disproportionate share provider under
27 IC 12-15-16-1 shall certify that the payment represents expenditures
28 eligible for financial participation under 42 U.S.C. 1396b(w)(6)(A) and
29 42 CFR 433.51. The office shall assist a county in making this
30 certification.

31 (c) Payments by the county fiscal body must be in the amounts:

32 (1) determined by ~~sections 2 through section~~ 4 of this chapter;
33 and
34 (2) authorized by sections 1.2 and 13 of this chapter.

35 SECTION 13. [EFFECTIVE UPON PASSAGE] (a) **The legislative**
36 **council is urged to assign to the interim study committee on courts**
37 **and the judiciary the task of undertaking a comprehensive study**
38 **of all court fees and fines, including those under IC 29, IC 31,**

1 **IC 32, IC 33, IC 34, and IC 35, and preparing a report on the study**
2 **containing:**

3 **(1) a listing of all court fees and fines;**
4 **(2) the total amount of revenue received from all court fees**
5 **and fines;**
6 **(3) a listing of the distribution source for all court fees and**
7 **fines;**
8 **(4) the court or state government entity that oversees each**
9 **distribution of all court fees and fines; and**
10 **(5) any other relevant information on court fees and fines.**

11 **(b) Before November 1, 2026, the report on the study and all**
12 **findings and recommendations of the interim study committee on**
13 **courts and the judiciary shall be submitted to the legislative council**
14 **in an electronic format under IC 5-14-6.**

15 **(c) This SECTION expires July 1, 2027.**

16 **SECTION 14. [EFFECTIVE JULY 1, 2025 (RETROACTIVE)] (a)**
17 **Notwithstanding any other provision, the budget agency, subject**
18 **to budget committee review, may use the appropriation to the**
19 **financial responsibility and opportunity growth fund in**
20 **P.L.213-2025 (HEA 1001-2025) or augment the financial**
21 **responsibility and opportunity growth fund for the purpose of**
22 **providing funding to the Child Care and Development Fund**
23 **voucher program administered by the family and social services**
24 **administration in addition to the uses for the appropriation as**
25 **authorized in P.L.213-2025 (HEA 1001-2025).**

26 **(b) This SECTION expires July 1, 2027."**

27 Renumber all SECTIONS consecutively.

(Reference is to SB 4 as introduced.)

and when so amended that said bill do pass.

Committee Vote: Yeas 8, Nays 5.

Garten

Chairperson