

# SENATE MOTION

**MADAM PRESIDENT:**

**I move** that Engrossed House Bill 1280 be amended to read as follows:

- 1           Page 6, between lines 39 and 40, begin a new paragraph and insert:  
2           "SECTION 9. IC 4-22-2-26 IS AMENDED TO READ AS  
3           FOLLOWS [EFFECTIVE JULY 1, 2012]: Sec. 26. (a) After the notices  
4           and the text of an agency's proposed rule are published under section  
5           24 of this chapter, the agency shall conduct a public hearing on the  
6           proposed rule.  
7           (b) The agency shall convene the public hearing on the date and at  
8           the time and place stated in its notices.  
9           (c) The agency may conduct the public hearing in any informal  
10          manner that allows for an orderly presentation of comments and avoids  
11          undue repetition. However, the agency shall afford any person  
12          attending the public hearing an adequate opportunity to comment on  
13          the agency's proposed rule through the presentation of oral and written  
14          facts or argument.  
15          (d) The agency may recess the public hearing and reconvene it on  
16          a different date or at a different time or place by:  
17              (1) announcing the date, time, and place of the reconvened public  
18              hearing in the original public hearing before its recess; and  
19              (2) recording the announcement in the agency's record of the  
20              public hearing.  
21          **The agency shall include information concerning the new date,**  
22          **time, and place of the reconvened public hearing on the Internet**  
23          **web site of the agency.**  
24          (e) An agency that complies with subsection (d) is not required to  
25          give any further notice of a public hearing that is to be reconvened.  
26          **(f) An agency shall provide for public comments to be presented**  
27          **electronically. The notice required under section 24 of this chapter**  
28          **must include information to allow the public to make comments**  
29          **electronically on the same date on which the public hearing is held.**  
30          **If there are additional public hearings under subsection (d),**

1 **electronic comments must be accepted on the new date. An**  
 2 **announcement of a new date for a reconvened public hearing**  
 3 **under subsection (d) must include information on how the public**  
 4 **comments are to be made."**

5 Page 7, between lines 22 and 23, begin a new paragraph and insert:

6 "SECTION 11. IC 5-28-2-4.1 IS ADDED TO THE INDIANA  
 7 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 8 [EFFECTIVE JULY 1, 2012]: **Sec. 4.1. "Full-time employee" has the**  
 9 **meaning set forth in IC 6-3.1-13-4.**

10 SECTION 12. IC 5-28-2-4.2 IS ADDED TO THE INDIANA CODE  
 11 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
 12 1, 2012]: **Sec. 4.2. (a) "Full-time permanent job" means**  
 13 **employment in which a new employee works for the recipient of a**  
 14 **job creation incentive as a full-time employee without any expected**  
 15 **date of termination.**

16 **(b) The term does not include a temporary job.**

17 SECTION 13. IC 5-28-2-4.5 IS ADDED TO THE INDIANA CODE  
 18 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
 19 1, 2012]: **Sec. 4.5. "Job creation incentive" means a tax credit, tax**  
 20 **deduction, grant, loan, or loan guarantee that a statute authorizes**  
 21 **the state or an instrumentality of the state (excluding any political**  
 22 **subdivision or other unit of local government) to award or approve**  
 23 **for the purpose of encouraging the creation of new jobs in Indiana.**

24 SECTION 14. IC 5-28-2-4.6 IS ADDED TO THE INDIANA CODE  
 25 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
 26 1, 2012]: **Sec. 4.6. "Job creation incentive agreement" or "incentive**  
 27 **agreement" means any agreement executed by the corporation and**  
 28 **the recipient of a job creation incentive setting forth the terms and**  
 29 **conditions of the job creation incentive to be provided to the**  
 30 **recipient.**

31 SECTION 15. IC 5-28-2-4.7 IS ADDED TO THE INDIANA CODE  
 32 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
 33 1, 2012]: **Sec. 4.7. "New employee" means a full-time employee**  
 34 **who:**

35 **(1) is first employed by the recipient of a job creation**  
 36 **incentive at the specific project site that is the subject of the**  
 37 **job creation incentive agreement executed by the corporation**  
 38 **and the recipient; and**

39 **(2) is employed by the recipient after the recipient enters into**  
 40 **the job creation incentive agreement.**

41 SECTION 16. IC 5-28-2-4.8 IS ADDED TO THE INDIANA CODE  
 42 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
 43 1, 2012]: **Sec. 4.8. "Part-time job" means employment in which a**  
 44 **new employee works for the recipient of a job creation incentive**  
 45 **for fewer hours each week than the number of hours necessary to**  
 46 **be considered a full-time employee.**

1 SECTION 17. IC 5-28-2-4.9 IS ADDED TO THE INDIANA CODE  
 2 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
 3 1, 2012]: **Sec. 4.9. "Retained employee" means any employee:**

- 4 **(1) who has a full-time or full-time equivalent job at a specific**  
 5 **facility or site;**  
 6 **(2) the continuance of whose job is threatened by a specific**  
 7 **and demonstrable threat, as specified by the applicant in the**  
 8 **application for a job creation incentive; and**  
 9 **(3) whose job is preserved.**

10 SECTION 18. IC 5-28-2-5.5 IS REPEALED [EFFECTIVE JULY  
 11 1, 2012]. **Sec. 5-5: "Job creation incentive" means a tax credit, tax**  
 12 **deduction, grant, loan, or loan guarantee that a statute authorizes the**  
 13 **state or an instrumentality of the state (excluding any political**  
 14 **subdivision or other unit of local government) to award or approve for**  
 15 **the purpose of encouraging the creation of new jobs in Indiana:**

16 SECTION 19. IC 5-28-2-6.5 IS ADDED TO THE INDIANA CODE  
 17 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
 18 1, 2012]: **Sec. 6.5. "Temporary job" means employment in which**  
 19 **a new employee is hired for a specific duration of time or season.**

20 SECTION 20. IC 5-28-5-9, AS ADDED BY P.L.4-2005, SECTION  
 21 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1,  
 22 2012]: **Sec. 9. (a) Except as specifically provided by law, the**  
 23 **corporation and the board are subject to IC 5-14-1.5 and IC 5-14-3.**

24 **(b) All records required to be prepared or maintained under**  
 25 **this article, including any cost analyses, audits, recipient**  
 26 **compliance reports, and any other records or proceedings of the**  
 27 **corporation must be disclosed as provided by IC 5-14-3. In**  
 28 **addition, if:**

- 29 **(1) the corporation contracts with an entity to perform a cost**  
 30 **analysis as part of a determination by the corporation of**  
 31 **whether to provide a job creation incentive; and**  
 32 **(2) the estimated contract price exceeds twenty-five thousand**  
 33 **dollars (\$25,000);**

34 **that cost analysis must be disclosed as provided by IC 5-14-3.**

35 SECTION 21. IC 5-28-6-2, AS AMENDED BY P.L.114-2011,  
 36 SECTION 4, AND AS AMENDED BY P.L.172-2011, SECTION 24,  
 37 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 38 [EFFECTIVE JULY 1, 2012]: **Sec. 2. (a) The corporation shall develop**  
 39 **and promote programs designed to make the best use of Indiana**  
 40 **resources to ensure a balanced economy and continuing economic**  
 41 **growth for Indiana, and, for those purposes, may do the following:**

- 42 **(1) Cooperate with federal, state, and local governments and**  
 43 **agencies in the coordination of programs to make the best use of**  
 44 **Indiana resources, based on a statewide study to determine**  
 45 **specific economic sectors that should be emphasized by the state**  
 46 **and by local economic development organizations within**

1 *geographic regions in Indiana, and encourage collaboration with*  
 2 *local economic development organizations within geographic*  
 3 *regions in Indiana and with the various state economic*  
 4 *development organizations within the states contiguous to*  
 5 *Indiana.*

6 (2) Receive and expend funds, grants, gifts, and contributions of  
 7 money, property, labor, interest accrued from loans made by the  
 8 corporation, and other things of value from public and private  
 9 sources, including grants from agencies and instrumentalities of  
 10 the state and the federal government. The corporation:

11 (A) may accept federal grants for providing planning  
 12 assistance, making grants, or providing other services or  
 13 functions necessary to political subdivisions, planning  
 14 commissions, or other public or private organizations;

15 (B) shall administer these grants in accordance with the terms  
 16 of the grants; and

17 (C) may contract with political subdivisions, planning  
 18 commissions, or other public or private organizations to carry  
 19 out the purposes for which the grants were made.

20 (3) Direct that assistance, information, and advice regarding the  
 21 duties and functions of the corporation be given to the corporation  
 22 by an officer, agent, or employee of the executive branch of the  
 23 state. The head of any other state department or agency may  
 24 assign one (1) or more of the department's or agency's employees  
 25 to the corporation on a temporary basis or may direct a division  
 26 or an agency under the department's or agency's supervision and  
 27 control to make a special study or survey requested by the  
 28 corporation.

29 (b) The corporation shall perform the following duties:

30 (1) Develop and implement industrial development programs to  
 31 encourage expansion of existing industrial, commercial, and  
 32 business facilities in Indiana and to encourage new industrial,  
 33 commercial, and business locations in Indiana.

34 (2) Assist businesses and industries in acquiring, improving, and  
 35 developing overseas markets and encourage international plant  
 36 locations in Indiana. The corporation, with the approval of the  
 37 governor, may establish foreign offices to assist in this function.

38 (3) Promote the growth of minority business enterprises by doing  
 39 the following:

40 (A) Mobilizing and coordinating the activities, resources, and  
 41 efforts of governmental and private agencies, businesses, trade  
 42 associations, institutions, and individuals.

43 (B) Assisting minority businesses in obtaining governmental  
 44 or commercial financing for expansion or establishment of  
 45 new businesses or individual development projects.

46 (C) Aiding minority businesses in procuring contracts from

- 1 governmental or private sources, or both.
- 2 (D) Providing technical, managerial, and counseling assistance
- 3 to minority business enterprises.
- 4 (4) Assist the office of the lieutenant governor in:
- 5 (A) community economic development planning;
- 6 (B) implementation of programs designed to further
- 7 community economic development; and
- 8 (C) the development and promotion of Indiana's tourist
- 9 resources.
- 10 (5) Assist the secretary of agriculture and rural development in
- 11 promoting and marketing of Indiana's agricultural products and
- 12 provide assistance to the director of the Indiana state department
- 13 of agriculture.
- 14 (6) With the approval of the governor, implement federal
- 15 programs delegated to the state to carry out the purposes of this
- 16 article.
- 17 (7) Promote the growth of small businesses by doing the
- 18 following:
- 19 (A) Assisting small businesses in obtaining and preparing the
- 20 permits required to conduct business in Indiana.
- 21 (B) Serving as a liaison between small businesses and state
- 22 agencies.
- 23 (C) Providing information concerning business assistance
- 24 programs available through government agencies and private
- 25 sources.
- 26 (8) Establish a public information page on its current Internet site
- 27 on the world wide web. The page must provide the following:
- 28 ~~(A) By program, cumulative information on the total amount~~
- 29 ~~of incentives awarded; the total number of companies that~~
- 30 ~~received the incentives and were assisted in a year, and the~~
- 31 ~~names and addresses of those companies.~~
- 32 **(A) The job creation incentives and compliance report**
- 33 **required by IC 5-28-28-5.**
- 34 (B) A mechanism on the page whereby the public may request
- 35 further information online about specific programs or
- 36 incentives awarded.
- 37 (C) A mechanism for the public to receive an electronic
- 38 response.
- 39 **(D) A link to the Internet web site maintained by the**
- 40 **auditor of state under IC 5-14-3.5.**
- 41 (c) The corporation may do the following:
- 42 (1) Disseminate information concerning the industrial,
- 43 commercial, governmental, educational, cultural, recreational,
- 44 agricultural, and other advantages of Indiana.
- 45 (2) Plan, direct, and conduct research activities.
- 46 (3) Assist in community economic development planning and the

- 1 implementation of programs designed to further community  
2 economic development.
- 3 SECTION 22. IC 5-28-6-6, AS ADDED BY P.L.110-2010,  
4 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
5 JULY 1, 2012]: Sec. 6. The corporation shall require an applicant for  
6 a job creation incentive to be granted by the corporation after March  
7 31, 2010, to enter into ~~an~~ **a job creation incentive** agreement with the  
8 corporation as a condition of receiving the incentive. Subject to  
9 IC 5-28-28-8, the agreement must include the following requirements:
- 10 (1) The number of individuals that are expected to be employed  
11 by the applicant.
- 12 (2) A requirement that the applicant will file with the compliance  
13 officer an annual compliance report ~~detailing the applicant's~~  
14 ~~compliance; or progress toward compliance; with subdivision (1):~~  
15 **as required by IC 5-28-28-10.**
- 16 (3) A provision that notifies the applicant that the applicant is  
17 subject to a determination of the corporation under this  
18 subdivision. The corporation, after a finding that the applicant is  
19 employing fewer individuals than the applicant agreed to employ  
20 under subdivision (1), subject to any confidentiality laws, shall  
21 hold a hearing to determine if the applicant shall be required to  
22 pay back to the state a part of the incentive granted to the  
23 applicant under the agreement. The penalty imposed must be a  
24 matter of public record and must reflect in a fair and balanced  
25 way the amount of incentive received.
- 26 (4) A ~~requirement that~~ **recapture provision requiring** the  
27 applicant ~~will~~ **to** pay back to the state the **job creation** incentive  
28 that has been received by the applicant if the applicant:
- 29 (A) moves or closes;
- 30 (B) **does not make the level of capital investment specified**  
31 **by the applicant in the application for the job creation**  
32 **incentive;**
- 33 (C) **employs fewer individuals than specified by the**  
34 **applicant in the application for the job creation incentive;**  
35 **or**
- 36 (D) **pays less in wages than specified by the applicant in the**  
37 **application for the job creation incentive.**
- 38 SECTION 23. IC 5-28-28-5, AS ADDED BY P.L.222-2007,  
39 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
40 JULY 1, 2012]: Sec. 5. (a) Beginning February 1, 2008, the corporation  
41 shall:
- 42 (1) ~~submit an economic~~ **prepare an annual job creation**  
43 **incentives and compliance report for submission:**
- 44 (A) to the governor; and  
45 (B) **to** the legislative council in an electronic format under  
46 IC 5-14-6; and

1 (2) publish the report on the corporation's Internet web site **and**  
 2 **on the Internet web site maintained by the auditor of state**  
 3 **under IC 5-14-3.5.**

4 on the schedule specified in subsection (b):

5 (b) ~~Before August 2, 2009, the corporation shall submit and publish~~  
 6 ~~before February 1 and August 1 of each year an incentives and~~  
 7 ~~compliance report that covers the six (6) month period that ends one~~  
 8 ~~(1) month before the report is due. After August 1, 2009, The~~  
 9 ~~corporation shall submit and publish before August 1 of each year an~~  
 10 **the job creation incentives and compliance report that covers under**  
 11 **subsection (a) before August 1 of each year. The report must cover**  
 12 ~~the twelve (12) month period that ends one (1) month before the report~~  
 13 ~~is due. **immediately preceding July 1 through June 30 period.**~~

14 SECTION 24. IC 5-28-28-6, AS ADDED BY P.L.222-2007,  
 15 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 16 JULY 1, 2012]: Sec. 6. The **economic job creation** incentives and  
 17 compliance report required under section 5 of this chapter must include  
 18 at least the following:

19 (1) The total amount of each of the following:

20 (A) Tax credits approved or awarded by the corporation,  
 21 **including the aggregate amount of uncollected or diverted**  
 22 **state tax revenues resulting from each tax credit, as**  
 23 **reported to the department of state revenue on tax returns**  
 24 **filed during the state fiscal year that ends immediately**  
 25 **before the due date of the report. Before July 15 of each**  
 26 **year, the department of state revenue shall submit to the**  
 27 **corporation the information necessary for the corporation**  
 28 **to include these aggregate amounts in the corporation's**  
 29 **report.**

30 (B) Loans made by the corporation.

31 (C) Grants made by the corporation.

32 (2) With respect to each recipient of a tax credit, loan, or grant  
 33 referred to in subdivision (1):

34 (A) The name and address of the recipient.

35 (B) The amount of the tax credit, loan, or grant.

36 (C) The purpose of the tax credit, loan, or grant.

37 (D) Representations of the following made by the recipient at  
 38 the time of application for the tax credit, loan, or grant:

39 (i) Numbers of employees to be hired, retained, or trained.

40 (ii) Certification by the corporation that each recipient is  
 41 meeting the program requirements and representations made  
 42 in the recipient's application concerning the wages and  
 43 compensation provided to employees who have been or are  
 44 to be hired, trained, or retrained.

45 (iii) Other benefits to be provided to employees to be hired,  
 46 retained, or trained.

- 1 (E) The extent to which the recipient has complied with the  
 2 representations referred to in clause (D).  
 3 **(3) A summary of the information submitted by certified**  
 4 **technology parks as part of the corporation's review under**  
 5 **IC 36-7-32-11.**  
 6 **(4) All data in all of the compliance reports submitted under**  
 7 **section 10 of this chapter.**  
 8 **(5) By program, cumulative information on the total amount**  
 9 **of job creation incentives awarded, the total number of**  
 10 **companies that received the job creation incentives and were**  
 11 **assisted during the year, and the names and addresses of those**  
 12 **companies.**

13 SECTION 25. IC 5-28-28-7, AS AMENDED BY P.L.110-2010,  
 14 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 15 JULY 1, 2012]: Sec. 7. (a) If, in the course of compiling information to  
 16 complete a **job creation incentives and compliance** report required by  
 17 section 5 of this chapter or upon the receipt of any other information  
 18 concerning noncompliance with the terms and conditions of an  
 19 incentive granted by the corporation, the corporation determines that  
 20 a recipient of an incentive awarded by the corporation has not complied  
 21 with the representations that the recipient made in obtaining the  
 22 incentive, the corporation shall take the actions required under  
 23 ~~subsections~~ **subsection (b) and or (d), whichever applies.**

24 (b) If the incentive is a grant or loan awarded before April 1, 2010,  
 25 the corporation shall determine:

- 26 (1) whether there was good cause for the noncompliance; and  
 27 (2) whether the recipient is in default.

28 If in the judgment of the corporation there is not good cause for any  
 29 noncompliance discovered under subsection (a), the corporation may  
 30 seek a refund or arrange other methods of reclaiming the grant or loan  
 31 from the recipient. If the corporation does seek a refund or otherwise  
 32 reclaims a grant or loan from the recipient under this section, the  
 33 amount of the refund or reclaimed part must be in proportion to the  
 34 degree of default by the recipient as determined by the corporation.

35 (c) Subsection (b) does not apply to a recipient of a grant or loan if:

- 36 (1) the grant or loan has been disbursed on a pro rata basis; and  
 37 (2) in the judgment of the corporation, the recipient's performance  
 38 in relation to the recipient's performance goals equals or exceeds  
 39 the ratio of the amount of the recipient's actual benefit from the  
 40 grant or loan to the total amount of the grant or loan originally  
 41 contemplated in the grant or loan award.

42 (d) If the incentive granted by the corporation was awarded after  
 43 March 31, 2010, the corporation shall seek a refund or arrange other  
 44 methods of reclaiming the value of the incentive granted by the  
 45 corporation from the recipient. The amount of the refund or reclaimed  
 46 part must be in proportion to the degree of default by the recipient as

1 determined by the corporation.

2 SECTION 26. IC 5-28-28-8, AS ADDED BY P.L.110-2010,  
3 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
4 JULY 1, 2012]: Sec. 8. (a) As used in this section, "recapture  
5 provision" means language that requires the recipient of **an a job**  
6 **creation** incentive to repay some part of the incentive.

7 (b) The corporation may waive or modify a recapture provision of  
8 this article or an agreement made with a person to whom the  
9 corporation has awarded **an a job creation** incentive if the corporation  
10 determines that the recipient of **an the** incentive awarded by the  
11 corporation has failed to meet a condition for receiving the incentive  
12 because of circumstances beyond the recipient's control, including:

- 13 (1) natural disaster;
- 14 (2) unforeseen industry trends;
- 15 (3) lack of available labor force;
- 16 (4) loss of a major supplier or market; or
- 17 (5) another circumstance beyond the recipient's control, as  
18 determined by the corporation.

19 SECTION 27. IC 5-28-28-9, AS ADDED BY P.L.110-2010,  
20 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
21 JULY 1, 2012]: Sec. 9. (a) Beginning in 2010, the **economic job**  
22 **creation** incentives and compliance report required under section 5 of  
23 this chapter must include **an annual report a part** containing a  
24 summary **of annual** statistics on the effectiveness of and compliance  
25 with all incentives granted by the corporation. The **part of the job**  
26 **creation incentives and compliance** report required by this section  
27 must describe:

- 28 (1) the overall compliance with the terms and conditions of  
29 incentives provided; and
- 30 (2) penalties imposed for failure to comply with the terms and  
31 conditions of incentives provided, **including a description of the**  
32 **outcomes and effectiveness of recapture provisions, organized**  
33 **by job creation incentive program, along with at least the**  
34 **following information:**
  - 35 **(A) The total number of companies receiving a job creation**  
36 **incentive.**
  - 37 **(B) The total number of recipients in violation of a job**  
38 **creation incentive agreement.**
  - 39 **(C) The total number of recapture efforts initiated.**
  - 40 **(D) The total number of recapture efforts completed.**
  - 41 **(E) The number of recapture waivers granted.**

42 The report must also be submitted to the general assembly in an  
43 electronic format under IC 5-14-6:

44 (b) Upon request, the corporation shall make available **as a public**  
45 **record under IC 5-14-3:**

- 46 (1) information specifying each person's compliance with its

- 1 incentive agreement and any incentive that had to be reduced or
- 2 paid back as a result of noncompliance with an incentive
- 3 agreement;
- 4 (2) information stating, for each incentive recipient, the total
- 5 incentive provided for each job created, computed from the date
- 6 the incentive is granted through June 30 of the year of the report;
- 7 (3) information concerning all waivers or modifications under
- 8 section 8 of this chapter; and
- 9 (4) information describing all hearings and determinations under
- 10 IC 5-28-6-6.

11 **(c) The corporation shall post the job creation incentives and**  
 12 **compliance report prepared under section 5 of this chapter on the**  
 13 **Internet web site maintained by the auditor of state under**  
 14 **IC 5-14-3.5.**

15 SECTION 28. IC 5-28-28-10 IS ADDED TO THE INDIANA  
 16 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 17 [EFFECTIVE JULY 1, 2012]: **Sec. 10. (a) Before July 15 of each**  
 18 **year, each recipient of a job creation incentive shall submit to the**  
 19 **corporation an annual compliance report covering the immediately**  
 20 **preceding July 1 through June 30 period. A recipient that is a**  
 21 **party to multiple job creation incentive agreements for a single**  
 22 **project site may file a consolidated compliance report. A**  
 23 **compliance report must include at least the following information:**

- 24 (1) Each application tracking number.
- 25 (2) The recipient's:
  - 26 (A) office mailing address;
  - 27 (B) telephone number; and
  - 28 (C) six (6) digit North American Industry Classification
  - 29 System (NAICS) code assigned to industries in the NAICS
  - 30 Manual of the United States Office of Management and
  - 31 Budget;
- 32 and the name of the recipient's chief officer or authorized
- 33 designee for the specific project site for which the job creation
- 34 incentive was approved.
- 35 (3) The job creation incentive program and the value of the
- 36 job creation incentive that was approved by the corporation.
- 37 (4) The total number of the recipient's employees at the
- 38 specific project site on the date on which the application was
- 39 submitted to the corporation, and total number of the
- 40 recipient's employees at the specific project site on the date of
- 41 the report, including, for each date:
  - 42 (A) the number of employees with full-time permanent
  - 43 jobs;
  - 44 (B) the number of employees with part-time jobs; and
  - 45 (C) the number of employees with temporary jobs;
  - 46 and a computation of the increase or decrease in the number

- 1 of employees within each category set forth in clauses (A)
- 2 through (C) between the date of submission of the application
- 3 and the date of the report.
- 4 (5) The number of:
  - 5 (A) jobs for new employees that the recipient promised in
  - 6 the job creation incentive agreement to create; and
  - 7 (B) jobs for retained employees that the recipient promised
  - 8 in the job creation incentive agreement to preserve;
  - 9 broken down by full-time permanent jobs, part-time jobs, and
  - 10 temporary jobs.
  - 11 (6) A declaration of whether the recipient is in compliance
  - 12 with each term and condition of the job creation incentive
  - 13 agreement.
  - 14 (7) The following for the full-time permanent jobs that the
  - 15 recipient created or retained as a result of the job creation
  - 16 incentive:
    - 17 (A) A detailed list of the:
      - 18 (i) occupations; or
      - 19 (ii) job classifications;
      - 20 of the jobs.
      - 21 (B) A schedule of the starting dates for the new employees
      - 22 hired for the jobs.
      - 23 (C) The actual average wage paid to the employees with
      - 24 the jobs, broken down by occupation or job classification.
      - 25 (D) The total payroll for the new employees and retained
      - 26 employees with these jobs.
      - 27 (8) A narrative, if necessary, stating whether and, if so, how
      - 28 the recipient's use of the job creation incentive during the
      - 29 reporting year has increased employment at any site in
      - 30 Indiana.
      - 31 (9) A certification by the chief officer of the recipient or the
      - 32 chief officer's authorized designee that the information in the
      - 33 compliance report contains no knowing misrepresentation of
      - 34 material facts upon which eligibility for the job creation
      - 35 incentive is based.
      - 36 (10) Any other information the corporation considers
      - 37 necessary to ensure compliance with a job creation incentive
      - 38 program.
        - 39 (b) The corporation may verify information contained in the
        - 40 recipient's compliance report, including by inspecting the specific
        - 41 project site and records of the recipient that relate to the job
        - 42 creation incentive agreement.
        - 43 (c) If a recipient of a job creation incentive fails to comply with
        - 44 subsection (a), the corporation shall suspend all current job
        - 45 creation incentives being provided to the recipient, effective the
        - 46 immediately following October 1. In addition, the corporation shall
        - 47 not complete any current job creation incentive being provided to

1 **the recipient or provide any future job creation incentive to the**  
2 **recipient until the corporation receives proof that the recipient has**  
3 **complied with subsection (a).**

4 SECTION 29. IC 6-3.1-13.5-12, AS AMENDED BY P.L.4-2005,  
5 SECTION 90, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
6 JULY 1, 2012]: Sec. 12. (a) If a taxpayer receives a credit under this  
7 chapter, the equipment, machinery, facilities improvements, facilities,  
8 buildings, or foundations for which the credit was granted must be fully  
9 installed or completed not more than five (5) years after the corporation  
10 issues a letter under section 10 of this chapter certifying that the  
11 taxpayer is entitled to claim the credit.

12 (b) If a taxpayer receives a credit under this chapter and does not  
13 make the qualified investment (or a part of the qualified investment)  
14 for which the credit was granted within the time required by subsection  
15 (a), the corporation **may shall** require the taxpayer to repay the  
16 following:

17 (1) The additional amount of state tax liability that would have  
18 been paid by the taxpayer if the credit had not been granted for  
19 the qualified investment (or part of the qualified investment) that  
20 was not made by the taxpayer within the time required by  
21 subsection (a).

22 (2) Interest at a rate established under IC 6-8.1-10-1(c) on the  
23 additional amount of state tax liability referred to in subdivision  
24 (1)."

25 Renumber all SECTIONS consecutively.  
(Reference is to EHB 1280 as printed February 24, 2012.)

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Senator BRODEN