
SENATE BILL No. 581

DIGEST OF INTRODUCED BILL

Citations Affected: IC 4-3-22-17; IC 5-2-18.2; IC 6-3-1-3.5; IC 6-3.1-13; IC 6-5.5-1-2; IC 11-10-1-2; IC 12-7-2; IC 12-32; IC 22-4; IC 22-5; IC 34-28-8.2; IC 34-30-2-146.6; IC 35-33; IC 35-44.1; IC 35-51-12-1.

Synopsis: Immigration matters. Repeals or removes provisions concerning the following: (1) Requiring the office of management and budget to calculate the costs of illegal aliens to Indiana and make a written request to the Congress of the United States to reimburse the state for those costs not later than July 1, 2012. (2) Prohibiting governmental bodies from limiting or restricting: (A) certain actions by other governmental bodies with regard to information of the citizenship or immigration status of an individual; and (B) the enforcement of federal immigration laws to less than the full extent permitted by federal law. (3) Disallowing certain state income tax credits and deductions for individuals who are prohibited from being hired as employees, unless the employer participated in the electronic verification work authorization program (E-Verify program). (4) Requiring the department of correction to verify the citizenship or immigration status of criminal offenders. (5) Requiring an agency or political subdivision to verify the eligibility of an individual who applies for federal, state, or local public benefits. (6) Requiring the department of workforce development (DWD) to verify the status of an individual as a qualified alien through the Systematic Alien Verification for Entitlements program to determine the individual's eligibility for unemployment compensation benefits. (7) Authorizing DWD to file civil actions to obtain the reimbursement of amounts paid as unemployment insurance benefits from employers that knowingly
(Continued next page)

Effective: July 1, 2013.

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January 15, 2013, read first time and referred to Committee on Pensions and Labor.



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employed unauthorized aliens. (8) Requiring state agencies, political subdivisions, contractors with public contracts for services with the state or a political subdivision, and certain business entities to use E-Verify. (9) Requiring certain subcontractors to certify that they use E-Verify. (10) Allowing a state agency or political subdivision to terminate a public contract for services with a contractor for breach of the public contract for services if the contractor knowingly employs an unauthorized alien. (11) Prohibiting individuals from commencing day labor without completing an attestation required under federal law. (12) Establishing certain state crimes, including: (A) offenses related to consular identification; (B) false identity statement; (C) knowingly or intentionally transporting or moving an alien, for the purpose of commercial advantage or private financial gain, knowing or in reckless disregard of the fact that the alien has come to, entered, or remained in the United States in violation of the law; and (D) knowingly or intentionally concealing, harboring, or shielding from detection an alien in any place, including a building or means of transportation, for the purpose of commercial advantage or private financial gain, knowing or in reckless disregard of the fact that the alien has come to, entered, or remained in the United States in violation of law. (13) Requiring law enforcement officers to impound motor vehicles for violations of crimes related to moving, transporting, concealing, harboring, or shielding from detection aliens. (14) Allowing a law enforcement officer to arrest a person if the officer has a certain removal order, detainer, or notice of action issued for the person or if the officer has probable cause to believe the person has been indicted for or convicted of one or more certain aggravated felonies. (15) Requiring a judicial officer in setting bail to consider that the defendant is a foreign national who has not been lawfully admitted to the United States as relevant to the risk of nonappearance. (16) Establishing certain bond requirements if bail is set for a defendant who is a foreign national unlawfully present in the United States.

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First Regular Session 118th General Assembly (2013)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2012 Regular Session of the General Assembly.

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SENATE BILL No. 581

A BILL FOR AN ACT to amend the Indiana Code concerning criminal law and procedure.

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

- 1 SECTION 1. IC 4-3-22-17 IS REPEALED [EFFECTIVE JULY 1,
- 2 2013]. Sec. 17. (a) As used in this section, "alien" has the meaning set
- 3 forth in 8 U.S.C. 1101(a).
- 4 (b) As used in this section, "illegal alien" means an alien who has
- 5 come to, entered, or remained in the United States in violation of the
- 6 law.
- 7 (c) As used in this section, "total costs" includes, but is not limited
- 8 to, costs related to incarceration, education, health care, and public
- 9 assistance.
- 10 (d) Not later than July 1, 2012, the OMB shall, using existing
- 11 resources, do the following:
- 12 (1) Calculate an estimate of the total costs of illegal aliens to the
- 13 state of Indiana.
- 14 (2) Make a written request to the Congress of the United States to
- 15 reimburse the state of Indiana for the costs calculated under



1 subdivision (1):

2 ~~(e) This section expires July 1, 2013.~~

3 SECTION 2. IC 5-2-18.2 IS REPEALED [EFFECTIVE JULY 1,
4 2013]. (Citizenship and Immigration Status Information and
5 Enforcement of Federal Immigration Laws).

6 SECTION 3. IC 6-3-1-3.5, AS AMENDED BY P.L.137-2012,
7 SECTION 52, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
8 JULY 1, 2013]: Sec. 3.5. When used in this article, the term "adjusted
9 gross income" shall mean the following:

10 (a) In the case of all individuals, "adjusted gross income" (as
11 defined in Section 62 of the Internal Revenue Code), modified as
12 follows:

13 (1) Subtract income that is exempt from taxation under this article
14 by the Constitution and statutes of the United States.

15 (2) Add an amount equal to any deduction or deductions allowed
16 or allowable pursuant to Section 62 of the Internal Revenue Code
17 for taxes based on or measured by income and levied at the state
18 level by any state of the United States.

19 (3) Subtract one thousand dollars (\$1,000), or in the case of a
20 joint return filed by a husband and wife, subtract for each spouse
21 one thousand dollars (\$1,000).

22 (4) Subtract one thousand dollars (\$1,000) for:

23 (A) each of the exemptions provided by Section 151(c) of the
24 Internal Revenue Code;

25 (B) each additional amount allowable under Section 63(f) of
26 the Internal Revenue Code; and

27 (C) the spouse of the taxpayer if a separate return is made by
28 the taxpayer and if the spouse, for the calendar year in which
29 the taxable year of the taxpayer begins, has no gross income
30 and is not the dependent of another taxpayer.

31 (5) Subtract:

32 (A) one thousand five hundred dollars (\$1,500) for each of the
33 exemptions allowed under Section 151(c)(1)(B) of the Internal
34 Revenue Code (as effective January 1, 2004); and

35 (B) five hundred dollars (\$500) for each additional amount
36 allowable under Section 63(f)(1) of the Internal Revenue Code
37 if the adjusted gross income of the taxpayer, or the taxpayer
38 and the taxpayer's spouse in the case of a joint return, is less
39 than forty thousand dollars (\$40,000).

40 This amount is in addition to the amount subtracted under
41 subdivision (4).

42 (6) Subtract an amount equal to the lesser of:

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- 1 (A) that part of the individual's adjusted gross income (as
2 defined in Section 62 of the Internal Revenue Code) for that
3 taxable year that is subject to a tax that is imposed by a
4 political subdivision of another state and that is imposed on or
5 measured by income; or
6 (B) two thousand dollars (\$2,000).
- 7 (7) Add an amount equal to the total capital gain portion of a
8 lump sum distribution (as defined in Section 402(e)(4)(D) of the
9 Internal Revenue Code) if the lump sum distribution is received
10 by the individual during the taxable year and if the capital gain
11 portion of the distribution is taxed in the manner provided in
12 Section 402 of the Internal Revenue Code.
- 13 (8) Subtract any amounts included in federal adjusted gross
14 income under Section 111 of the Internal Revenue Code as a
15 recovery of items previously deducted as an itemized deduction
16 from adjusted gross income.
- 17 (9) Subtract any amounts included in federal adjusted gross
18 income under the Internal Revenue Code which amounts were
19 received by the individual as supplemental railroad retirement
20 annuities under 45 U.S.C. 231 and which are not deductible under
21 subdivision (1).
- 22 (10) Subtract an amount equal to the amount of federal Social
23 Security and Railroad Retirement benefits included in a taxpayer's
24 federal gross income by Section 86 of the Internal Revenue Code.
- 25 (11) In the case of a nonresident taxpayer or a resident taxpayer
26 residing in Indiana for a period of less than the taxpayer's entire
27 taxable year, the total amount of the deductions allowed pursuant
28 to subdivisions (3), (4), (5), and (6) shall be reduced to an amount
29 which bears the same ratio to the total as the taxpayer's income
30 taxable in Indiana bears to the taxpayer's total income.
- 31 (12) In the case of an individual who is a recipient of assistance
32 under IC 12-10-6-1, IC 12-10-6-2.1, IC 12-15-2-2, or IC 12-15-7,
33 subtract an amount equal to that portion of the individual's
34 adjusted gross income with respect to which the individual is not
35 allowed under federal law to retain an amount to pay state and
36 local income taxes.
- 37 (13) In the case of an eligible individual, subtract the amount of
38 a Holocaust victim's settlement payment included in the
39 individual's federal adjusted gross income.
- 40 (14) Subtract an amount equal to the portion of any premiums
41 paid during the taxable year by the taxpayer for a qualified long
42 term care policy (as defined in IC 12-15-39.6-5) for the taxpayer

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- 1 or the taxpayer's spouse, or both.
2 (15) Subtract an amount equal to the lesser of:
3 (A) two thousand five hundred dollars (\$2,500); or
4 (B) the amount of property taxes that are paid during the
5 taxable year in Indiana by the individual on the individual's
6 principal place of residence.
7 (16) Subtract an amount equal to the amount of a September 11
8 terrorist attack settlement payment included in the individual's
9 federal adjusted gross income.
10 (17) Add or subtract the amount necessary to make the adjusted
11 gross income of any taxpayer that owns property for which bonus
12 depreciation was allowed in the current taxable year or in an
13 earlier taxable year equal to the amount of adjusted gross income
14 that would have been computed had an election not been made
15 under Section 168(k) of the Internal Revenue Code to apply bonus
16 depreciation to the property in the year that it was placed in
17 service.
18 (18) Add an amount equal to any deduction allowed under
19 Section 172 of the Internal Revenue Code.
20 (19) Add or subtract the amount necessary to make the adjusted
21 gross income of any taxpayer that placed Section 179 property (as
22 defined in Section 179 of the Internal Revenue Code) in service
23 in the current taxable year or in an earlier taxable year equal to
24 the amount of adjusted gross income that would have been
25 computed had an election for federal income tax purposes not
26 been made for the year in which the property was placed in
27 service to take deductions under Section 179 of the Internal
28 Revenue Code in a total amount exceeding twenty-five thousand
29 dollars (\$25,000).
30 (20) Add an amount equal to the amount that a taxpayer claimed
31 as a deduction for domestic production activities for the taxable
32 year under Section 199 of the Internal Revenue Code for federal
33 income tax purposes.
34 (21) Subtract an amount equal to the amount of the taxpayer's
35 qualified military income that was not excluded from the
36 taxpayer's gross income for federal income tax purposes under
37 Section 112 of the Internal Revenue Code.
38 (22) Subtract income that is:
39 (A) exempt from taxation under IC 6-3-2-21.7; and
40 (B) included in the individual's federal adjusted gross income
41 under the Internal Revenue Code.
42 (23) Subtract any amount of a credit (including an advance refund

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- 1 of the credit) that is provided to an individual under 26 U.S.C.
 2 6428 (federal Economic Stimulus Act of 2008) and included in
 3 the individual's federal adjusted gross income.
- 4 (24) Add any amount of unemployment compensation excluded
 5 from federal gross income, as defined in Section 61 of the Internal
 6 Revenue Code, under Section 85(c) of the Internal Revenue Code.
- 7 (25) Add the amount excluded from gross income under Section
 8 108(a)(1)(e) of the Internal Revenue Code for the discharge of
 9 debt on a qualified principal residence.
- 10 (26) Add an amount equal to any income not included in gross
 11 income as a result of the deferral of income arising from business
 12 indebtedness discharged in connection with the reacquisition after
 13 December 31, 2008, and before January 1, 2011, of an applicable
 14 debt instrument, as provided in Section 108(i) of the Internal
 15 Revenue Code. Subtract the amount necessary from the adjusted
 16 gross income of any taxpayer that added an amount to adjusted
 17 gross income in a previous year to offset the amount included in
 18 federal gross income as a result of the deferral of income arising
 19 from business indebtedness discharged in connection with the
 20 reacquisition after December 31, 2008, and before January 1,
 21 2011, of an applicable debt instrument, as provided in Section
 22 108(i) of the Internal Revenue Code.
- 23 (27) Add the amount necessary to make the adjusted gross income
 24 of any taxpayer that placed qualified restaurant property in service
 25 during the taxable year and that was classified as 15-year property
 26 under Section 168(e)(3)(E)(v) of the Internal Revenue Code equal
 27 to the amount of adjusted gross income that would have been
 28 computed had the classification not applied to the property in the
 29 year that it was placed in service.
- 30 (28) Add the amount necessary to make the adjusted gross income
 31 of any taxpayer that placed qualified retail improvement property
 32 in service during the taxable year and that was classified as
 33 15-year property under Section 168(e)(3)(E)(ix) of the Internal
 34 Revenue Code equal to the amount of adjusted gross income that
 35 would have been computed had the classification not applied to
 36 the property in the year that it was placed in service.
- 37 (29) Add or subtract the amount necessary to make the adjusted
 38 gross income of any taxpayer that claimed the special allowance
 39 for qualified disaster assistance property under Section 168(n) of
 40 the Internal Revenue Code equal to the amount of adjusted gross
 41 income that would have been computed had the special allowance
 42 not been claimed for the property.

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- 1 (30) Add or subtract the amount necessary to make the adjusted
 2 gross income of any taxpayer that made an election under Section
 3 179C of the Internal Revenue Code to expense costs for qualified
 4 refinery property equal to the amount of adjusted gross income
 5 that would have been computed had an election for federal
 6 income tax purposes not been made for the year.
- 7 (31) Add or subtract the amount necessary to make the adjusted
 8 gross income of any taxpayer that made an election under Section
 9 181 of the Internal Revenue Code to expense costs for a qualified
 10 film or television production equal to the amount of adjusted
 11 gross income that would have been computed had an election for
 12 federal income tax purposes not been made for the year.
- 13 (32) Add or subtract the amount necessary to make the adjusted
 14 gross income of any taxpayer that treated a loss from the sale or
 15 exchange of preferred stock in:
- 16 (A) the Federal National Mortgage Association, established
 17 under the Federal National Mortgage Association Charter Act
 18 (12 U.S.C. 1716 et seq.); or
- 19 (B) the Federal Home Loan Mortgage Corporation, established
 20 under the Federal Home Loan Mortgage Corporation Act (12
 21 U.S.C. 1451 et seq.);
- 22 as an ordinary loss under Section 301 of the Emergency
 23 Economic Stabilization Act of 2008 in the current taxable year or
 24 in an earlier taxable year equal to the amount of adjusted gross
 25 income that would have been computed had the loss not been
 26 treated as an ordinary loss.
- 27 (33) Add the amount excluded from federal gross income under
 28 Section 103 of the Internal Revenue Code for interest received on
 29 an obligation of a state other than Indiana, or a political
 30 subdivision of such a state, that is acquired by the taxpayer after
 31 December 31, 2011.
- 32 (34) Add the amount deducted from gross income under Section
 33 198 of the Internal Revenue Code for the expensing of
 34 environmental remediation costs.
- 35 (35) Add the amount excluded from gross income under Section
 36 408(d)(8) of the Internal Revenue Code for a charitable
 37 distribution from an individual retirement plan.
- 38 (36) Add the amount deducted from gross income under Section
 39 222 of the Internal Revenue Code for qualified tuition and related
 40 expenses.
- 41 (37) Add the amount deducted from gross income under Section
 42 62(a)(2)(D) of the Internal Revenue Code for certain expenses of

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- 1 elementary and secondary school teachers.
2 (38) Add the amount excluded from gross income under Section
3 127 of the Internal Revenue Code as annual employer provided
4 education expenses.
5 (39) Add the amount deducted from gross income under Section
6 179E of the Internal Revenue Code for any qualified advanced
7 mine safety equipment property.
8 (40) Add the monthly amount excluded from gross income under
9 Section 132(f)(1)(A) and 132(f)(1)(B) of the Internal Revenue
10 Code that exceeds one hundred dollars (\$100) a month for a
11 qualified transportation fringe.
12 (41) Add the amount deducted from gross income under Section
13 221 of the Internal Revenue Code that exceeds the amount the
14 taxpayer could deduct under Section 221 of the Internal Revenue
15 Code before it was amended by the Tax Relief, Unemployment
16 Insurance Reauthorization, and Job Creation Act of 2010 (P.L.
17 111-312).
18 (42) Add the amount necessary to make the adjusted gross income
19 of any taxpayer that placed any qualified leasehold improvement
20 property in service during the taxable year and that was classified
21 as 15-year property under Section 168(e)(3)(E)(iv) of the Internal
22 Revenue Code equal to the amount of adjusted gross income that
23 would have been computed had the classification not applied to
24 the property in the year that it was placed into service.
25 (43) Add the amount necessary to make the adjusted gross income
26 of any taxpayer that placed a motorsports entertainment complex
27 in service during the taxable year and that was classified as 7-year
28 property under Section 168(e)(3)(C)(ii) of the Internal Revenue
29 Code equal to the amount of adjusted gross income that would
30 have been computed had the classification not applied to the
31 property in the year that it was placed into service.
32 (44) Add the amount deducted under Section 195 of the Internal
33 Revenue Code for start-up expenditures that exceeds the amount
34 the taxpayer could deduct under Section 195 of the Internal
35 Revenue Code before it was amended by the Small Business Jobs
36 Act of 2010 (P.L. 111-240).
37 (45) Add the amount necessary to make the adjusted gross income
38 of any taxpayer for which tax was not imposed on the net
39 recognized built-in gain of an S corporation under Section
40 1374(d)(7) of the Internal Revenue Code as amended by the
41 Small Business Jobs Act of 2010 (P.L. 111-240) equal to the
42 amount of adjusted gross income that would have been computed

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1 before Section 1374(d)(7) of the Internal Revenue Code as
 2 amended by the Small Business Jobs Act of 2010 (P.L. 111-240).
 3 ~~(46) This subdivision does not apply to payments made for~~
 4 ~~services provided to a business that was enrolled and participated~~
 5 ~~in the E-Verify program (as defined in IC 22-5-1.7-3) during the~~
 6 ~~time the taxpayer conducted business in Indiana in the taxable~~
 7 ~~year. For a taxable year beginning after June 30, 2011, add the~~
 8 ~~amount of any trade or business deduction allowed under the~~
 9 ~~Internal Revenue Code for wages, reimbursements, or other~~
 10 ~~payments made for services provided in Indiana by an individual~~
 11 ~~for services as an employee, if the individual was, during the~~
 12 ~~period of service, prohibited from being hired as an employee~~
 13 ~~under 8 U.S.C. 1324a.~~

14 (b) In the case of corporations, the same as "taxable income" (as
 15 defined in Section 63 of the Internal Revenue Code) adjusted as
 16 follows:

17 (1) Subtract income that is exempt from taxation under this article
 18 by the Constitution and statutes of the United States.

19 (2) Add an amount equal to any deduction or deductions allowed
 20 or allowable pursuant to Section 170 of the Internal Revenue
 21 Code.

22 (3) Add an amount equal to any deduction or deductions allowed
 23 or allowable pursuant to Section 63 of the Internal Revenue Code
 24 for taxes based on or measured by income and levied at the state
 25 level by any state of the United States.

26 (4) Subtract an amount equal to the amount included in the
 27 corporation's taxable income under Section 78 of the Internal
 28 Revenue Code.

29 (5) Add or subtract the amount necessary to make the adjusted
 30 gross income of any taxpayer that owns property for which bonus
 31 depreciation was allowed in the current taxable year or in an
 32 earlier taxable year equal to the amount of adjusted gross income
 33 that would have been computed had an election not been made
 34 under Section 168(k) of the Internal Revenue Code to apply bonus
 35 depreciation to the property in the year that it was placed in
 36 service.

37 (6) Add an amount equal to any deduction allowed under Section
 38 172 of the Internal Revenue Code.

39 (7) Add or subtract the amount necessary to make the adjusted
 40 gross income of any taxpayer that placed Section 179 property (as
 41 defined in Section 179 of the Internal Revenue Code) in service
 42 in the current taxable year or in an earlier taxable year equal to

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1 the amount of adjusted gross income that would have been
2 computed had an election for federal income tax purposes not
3 been made for the year in which the property was placed in
4 service to take deductions under Section 179 of the Internal
5 Revenue Code in a total amount exceeding twenty-five thousand
6 dollars (\$25,000).

7 (8) Add an amount equal to the amount that a taxpayer claimed as
8 a deduction for domestic production activities for the taxable year
9 under Section 199 of the Internal Revenue Code for federal
10 income tax purposes.

11 (9) Add to the extent required by IC 6-3-2-20 the amount of
12 intangible expenses (as defined in IC 6-3-2-20) and any directly
13 related intangible interest expenses (as defined in IC 6-3-2-20) for
14 the taxable year that reduced the corporation's taxable income (as
15 defined in Section 63 of the Internal Revenue Code) for federal
16 income tax purposes.

17 (10) Add an amount equal to any deduction for dividends paid (as
18 defined in Section 561 of the Internal Revenue Code) to
19 shareholders of a captive real estate investment trust (as defined
20 in section 34.5 of this chapter).

21 (11) Subtract income that is:

22 (A) exempt from taxation under IC 6-3-2-21.7; and

23 (B) included in the corporation's taxable income under the
24 Internal Revenue Code.

25 (12) Add an amount equal to any income not included in gross
26 income as a result of the deferral of income arising from business
27 indebtedness discharged in connection with the reacquisition after
28 December 31, 2008, and before January 1, 2011, of an applicable
29 debt instrument, as provided in Section 108(i) of the Internal
30 Revenue Code. Subtract from the adjusted gross income of any
31 taxpayer that added an amount to adjusted gross income in a
32 previous year the amount necessary to offset the amount included
33 in federal gross income as a result of the deferral of income
34 arising from business indebtedness discharged in connection with
35 the reacquisition after December 31, 2008, and before January 1,
36 2011, of an applicable debt instrument, as provided in Section
37 108(i) of the Internal Revenue Code.

38 (13) Add the amount necessary to make the adjusted gross income
39 of any taxpayer that placed qualified restaurant property in service
40 during the taxable year and that was classified as 15-year property
41 under Section 168(e)(3)(E)(v) of the Internal Revenue Code equal
42 to the amount of adjusted gross income that would have been

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- 1 computed had the classification not applied to the property in the
- 2 year that it was placed in service.
- 3 (14) Add the amount necessary to make the adjusted gross income
- 4 of any taxpayer that placed qualified retail improvement property
- 5 in service during the taxable year and that was classified as
- 6 15-year property under Section 168(e)(3)(E)(ix) of the Internal
- 7 Revenue Code equal to the amount of adjusted gross income that
- 8 would have been computed had the classification not applied to
- 9 the property in the year that it was placed in service.
- 10 (15) Add or subtract the amount necessary to make the adjusted
- 11 gross income of any taxpayer that claimed the special allowance
- 12 for qualified disaster assistance property under Section 168(n) of
- 13 the Internal Revenue Code equal to the amount of adjusted gross
- 14 income that would have been computed had the special allowance
- 15 not been claimed for the property.
- 16 (16) Add or subtract the amount necessary to make the adjusted
- 17 gross income of any taxpayer that made an election under Section
- 18 179C of the Internal Revenue Code to expense costs for qualified
- 19 refinery property equal to the amount of adjusted gross income
- 20 that would have been computed had an election for federal
- 21 income tax purposes not been made for the year.
- 22 (17) Add or subtract the amount necessary to make the adjusted
- 23 gross income of any taxpayer that made an election under Section
- 24 181 of the Internal Revenue Code to expense costs for a qualified
- 25 film or television production equal to the amount of adjusted
- 26 gross income that would have been computed had an election for
- 27 federal income tax purposes not been made for the year.
- 28 (18) Add or subtract the amount necessary to make the adjusted
- 29 gross income of any taxpayer that treated a loss from the sale or
- 30 exchange of preferred stock in:
- 31 (A) the Federal National Mortgage Association, established
- 32 under the Federal National Mortgage Association Charter Act
- 33 (12 U.S.C. 1716 et seq.); or
- 34 (B) the Federal Home Loan Mortgage Corporation, established
- 35 under the Federal Home Loan Mortgage Corporation Act (12
- 36 U.S.C. 1451 et seq.);
- 37 as an ordinary loss under Section 301 of the Emergency
- 38 Economic Stabilization Act of 2008 in the current taxable year or
- 39 in an earlier taxable year equal to the amount of adjusted gross
- 40 income that would have been computed had the loss not been
- 41 treated as an ordinary loss.
- 42 (19) Add the amount deducted from gross income under Section

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1 198 of the Internal Revenue Code for the expensing of
 2 environmental remediation costs.
 3 (20) Add the amount deducted from gross income under Section
 4 179E of the Internal Revenue Code for any qualified advanced
 5 mine safety equipment property.
 6 (21) Add the amount necessary to make the adjusted gross income
 7 of any taxpayer that placed any qualified leasehold improvement
 8 property in service during the taxable year and that was classified
 9 as 15-year property under Section 168(e)(3)(E)(iv) of the Internal
 10 Revenue Code equal to the amount of adjusted gross income that
 11 would have been computed had the classification not applied to
 12 the property in the year that it was placed into service.
 13 (22) Add the amount necessary to make the adjusted gross income
 14 of any taxpayer that placed a motorsports entertainment complex
 15 in service during the taxable year and that was classified as 7-year
 16 property under Section 168(e)(3)(C)(ii) of the Internal Revenue
 17 Code equal to the amount of adjusted gross income that would
 18 have been computed had the classification not applied to the
 19 property in the year that it was placed into service.
 20 (23) Add the amount deducted under Section 195 of the Internal
 21 Revenue Code for start-up expenditures that exceeds the amount
 22 the taxpayer could deduct under Section 195 of the Internal
 23 Revenue Code before it was amended by the Small Business Jobs
 24 Act of 2010 (P.L. 111-240).
 25 (24) This subdivision does not apply to payments made for
 26 services provided to a business that was enrolled and participated
 27 in the E-Verify program (as defined in IC 22-5-1.7-3) during the
 28 time the taxpayer conducted business in Indiana in the taxable
 29 year. For a taxable year beginning after June 30, 2011, add the
 30 amount of any trade or business deduction allowed under the
 31 Internal Revenue Code for wages, reimbursements, or other
 32 payments made for services provided in Indiana by an individual
 33 for services as an employee, if the individual was, during the
 34 period of service, prohibited from being hired as an employee
 35 under 8 U.S.C. 1324a.
 36 (25) (24) Add the amount excluded from federal gross income
 37 under Section 103 of the Internal Revenue Code for interest
 38 received on an obligation of a state other than Indiana, or a
 39 political subdivision of such a state, that is acquired by the
 40 taxpayer after December 31, 2011.
 41 (c) In the case of life insurance companies (as defined in Section
 42 816(a) of the Internal Revenue Code) that are organized under Indiana

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1 law, the same as "life insurance company taxable income" (as defined
2 in Section 801 of the Internal Revenue Code), adjusted as follows:

3 (1) Subtract income that is exempt from taxation under this article
4 by the Constitution and statutes of the United States.

5 (2) Add an amount equal to any deduction allowed or allowable
6 under Section 170 of the Internal Revenue Code.

7 (3) Add an amount equal to a deduction allowed or allowable
8 under Section 805 or Section 831(c) of the Internal Revenue Code
9 for taxes based on or measured by income and levied at the state
10 level by any state.

11 (4) Subtract an amount equal to the amount included in the
12 company's taxable income under Section 78 of the Internal
13 Revenue Code.

14 (5) Add or subtract the amount necessary to make the adjusted
15 gross income of any taxpayer that owns property for which bonus
16 depreciation was allowed in the current taxable year or in an
17 earlier taxable year equal to the amount of adjusted gross income
18 that would have been computed had an election not been made
19 under Section 168(k) of the Internal Revenue Code to apply bonus
20 depreciation to the property in the year that it was placed in
21 service.

22 (6) Add an amount equal to any deduction allowed under Section
23 172 or Section 810 of the Internal Revenue Code.

24 (7) Add or subtract the amount necessary to make the adjusted
25 gross income of any taxpayer that placed Section 179 property (as
26 defined in Section 179 of the Internal Revenue Code) in service
27 in the current taxable year or in an earlier taxable year equal to
28 the amount of adjusted gross income that would have been
29 computed had an election for federal income tax purposes not
30 been made for the year in which the property was placed in
31 service to take deductions under Section 179 of the Internal
32 Revenue Code in a total amount exceeding twenty-five thousand
33 dollars (\$25,000).

34 (8) Add an amount equal to the amount that a taxpayer claimed as
35 a deduction for domestic production activities for the taxable year
36 under Section 199 of the Internal Revenue Code for federal
37 income tax purposes.

38 (9) Subtract income that is:

39 (A) exempt from taxation under IC 6-3-2-21.7; and

40 (B) included in the insurance company's taxable income under
41 the Internal Revenue Code.

42 (10) Add an amount equal to any income not included in gross

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1 income as a result of the deferral of income arising from business
 2 indebtedness discharged in connection with the reacquisition after
 3 December 31, 2008, and before January 1, 2011, of an applicable
 4 debt instrument, as provided in Section 108(i) of the Internal
 5 Revenue Code. Subtract from the adjusted gross income of any
 6 taxpayer that added an amount to adjusted gross income in a
 7 previous year the amount necessary to offset the amount included
 8 in federal gross income as a result of the deferral of income
 9 arising from business indebtedness discharged in connection with
 10 the reacquisition after December 31, 2008, and before January 1,
 11 2011, of an applicable debt instrument, as provided in Section
 12 108(i) of the Internal Revenue Code.

13 (11) Add the amount necessary to make the adjusted gross income
 14 of any taxpayer that placed qualified restaurant property in service
 15 during the taxable year and that was classified as 15-year property
 16 under Section 168(e)(3)(E)(v) of the Internal Revenue Code equal
 17 to the amount of adjusted gross income that would have been
 18 computed had the classification not applied to the property in the
 19 year that it was placed in service.

20 (12) Add the amount necessary to make the adjusted gross income
 21 of any taxpayer that placed qualified retail improvement property
 22 in service during the taxable year and that was classified as
 23 15-year property under Section 168(e)(3)(E)(ix) of the Internal
 24 Revenue Code equal to the amount of adjusted gross income that
 25 would have been computed had the classification not applied to
 26 the property in the year that it was placed in service.

27 (13) Add or subtract the amount necessary to make the adjusted
 28 gross income of any taxpayer that claimed the special allowance
 29 for qualified disaster assistance property under Section 168(n) of
 30 the Internal Revenue Code equal to the amount of adjusted gross
 31 income that would have been computed had the special allowance
 32 not been claimed for the property.

33 (14) Add or subtract the amount necessary to make the adjusted
 34 gross income of any taxpayer that made an election under Section
 35 179C of the Internal Revenue Code to expense costs for qualified
 36 refinery property equal to the amount of adjusted gross income
 37 that would have been computed had an election for federal
 38 income tax purposes not been made for the year.

39 (15) Add or subtract the amount necessary to make the adjusted
 40 gross income of any taxpayer that made an election under Section
 41 181 of the Internal Revenue Code to expense costs for a qualified
 42 film or television production equal to the amount of adjusted

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- 1 gross income that would have been computed had an election for
- 2 federal income tax purposes not been made for the year.
- 3 (16) Add or subtract the amount necessary to make the adjusted
- 4 gross income of any taxpayer that treated a loss from the sale or
- 5 exchange of preferred stock in:
- 6 (A) the Federal National Mortgage Association, established
- 7 under the Federal National Mortgage Association Charter Act
- 8 (12 U.S.C. 1716 et seq.); or
- 9 (B) the Federal Home Loan Mortgage Corporation, established
- 10 under the Federal Home Loan Mortgage Corporation Act (12
- 11 U.S.C. 1451 et seq.);
- 12 as an ordinary loss under Section 301 of the Emergency
- 13 Economic Stabilization Act of 2008 in the current taxable year or
- 14 in an earlier taxable year equal to the amount of adjusted gross
- 15 income that would have been computed had the loss not been
- 16 treated as an ordinary loss.
- 17 (17) Add an amount equal to any exempt insurance income under
- 18 Section 953(e) of the Internal Revenue Code that is active
- 19 financing income under Subpart F of Subtitle A, Chapter 1,
- 20 Subchapter N of the Internal Revenue Code.
- 21 (18) Add the amount necessary to make the adjusted gross income
- 22 of any taxpayer that placed any qualified leasehold improvement
- 23 property in service during the taxable year and that was classified
- 24 as 15-year property under Section 168(e)(3)(E)(iv) of the Internal
- 25 Revenue Code equal to the amount of adjusted gross income that
- 26 would have been computed had the classification not applied to
- 27 the property in the year that it was placed into service.
- 28 (19) Add the amount necessary to make the adjusted gross income
- 29 of any taxpayer that placed a motorsports entertainment complex
- 30 in service during the taxable year and that was classified as 7-year
- 31 property under Section 168(e)(3)(C)(ii) of the Internal Revenue
- 32 Code equal to the amount of adjusted gross income that would
- 33 have been computed had the classification not applied to the
- 34 property in the year that it was placed into service.
- 35 (20) Add the amount deducted under Section 195 of the Internal
- 36 Revenue Code for start-up expenditures that exceeds the amount
- 37 the taxpayer could deduct under Section 195 of the Internal
- 38 Revenue Code before it was amended by the Small Business Jobs
- 39 Act of 2010 (P.L. 111-240).
- 40 (21) Add the amount deducted from gross income under Section
- 41 198 of the Internal Revenue Code for the expensing of
- 42 environmental remediation costs.

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1 (22) Add the amount deducted from gross income under Section
 2 179E of the Internal Revenue Code for any qualified advanced
 3 mine safety equipment property.

4 (23) This subdivision does not apply to payments made for
 5 services provided to a business that was enrolled and participated
 6 in the E-Verify program (as defined in IC 22-5-1.7-3) during the
 7 time the taxpayer conducted business in Indiana in the taxable
 8 year. For a taxable year beginning after June 30, 2011, add the
 9 amount of any trade or business deduction allowed under the
 10 Internal Revenue Code for wages, reimbursements, or other
 11 payments made for services provided in Indiana by an individual
 12 for services as an employee, if the individual was, during the
 13 period of service, prohibited from being hired as an employee
 14 under 8 U.S.C. 1324a.

15 (24) (23) Add the amount excluded from federal gross income
 16 under Section 103 of the Internal Revenue Code for interest
 17 received on an obligation of a state other than Indiana, or a
 18 political subdivision of such a state, that is acquired by the
 19 taxpayer after December 31, 2011.

20 (d) In the case of insurance companies subject to tax under Section
 21 831 of the Internal Revenue Code and organized under Indiana law, the
 22 same as "taxable income" (as defined in Section 832 of the Internal
 23 Revenue Code), adjusted as follows:

24 (1) Subtract income that is exempt from taxation under this article
 25 by the Constitution and statutes of the United States.

26 (2) Add an amount equal to any deduction allowed or allowable
 27 under Section 170 of the Internal Revenue Code.

28 (3) Add an amount equal to a deduction allowed or allowable
 29 under Section 805 or Section 831(c) of the Internal Revenue Code
 30 for taxes based on or measured by income and levied at the state
 31 level by any state.

32 (4) Subtract an amount equal to the amount included in the
 33 company's taxable income under Section 78 of the Internal
 34 Revenue Code.

35 (5) Add or subtract the amount necessary to make the adjusted
 36 gross income of any taxpayer that owns property for which bonus
 37 depreciation was allowed in the current taxable year or in an
 38 earlier taxable year equal to the amount of adjusted gross income
 39 that would have been computed had an election not been made
 40 under Section 168(k) of the Internal Revenue Code to apply bonus
 41 depreciation to the property in the year that it was placed in
 42 service.

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- 1 (6) Add an amount equal to any deduction allowed under Section
2 172 of the Internal Revenue Code.
- 3 (7) Add or subtract the amount necessary to make the adjusted
4 gross income of any taxpayer that placed Section 179 property (as
5 defined in Section 179 of the Internal Revenue Code) in service
6 in the current taxable year or in an earlier taxable year equal to
7 the amount of adjusted gross income that would have been
8 computed had an election for federal income tax purposes not
9 been made for the year in which the property was placed in
10 service to take deductions under Section 179 of the Internal
11 Revenue Code in a total amount exceeding twenty-five thousand
12 dollars (\$25,000).
- 13 (8) Add an amount equal to the amount that a taxpayer claimed as
14 a deduction for domestic production activities for the taxable year
15 under Section 199 of the Internal Revenue Code for federal
16 income tax purposes.
- 17 (9) Subtract income that is:
- 18 (A) exempt from taxation under IC 6-3-2-21.7; and
19 (B) included in the insurance company's taxable income under
20 the Internal Revenue Code.
- 21 (10) Add an amount equal to any income not included in gross
22 income as a result of the deferral of income arising from business
23 indebtedness discharged in connection with the reacquisition after
24 December 31, 2008, and before January 1, 2011, of an applicable
25 debt instrument, as provided in Section 108(i) of the Internal
26 Revenue Code. Subtract from the adjusted gross income of any
27 taxpayer that added an amount to adjusted gross income in a
28 previous year the amount necessary to offset the amount included
29 in federal gross income as a result of the deferral of income
30 arising from business indebtedness discharged in connection with
31 the reacquisition after December 31, 2008, and before January 1,
32 2011, of an applicable debt instrument, as provided in Section
33 108(i) of the Internal Revenue Code.
- 34 (11) Add the amount necessary to make the adjusted gross income
35 of any taxpayer that placed qualified restaurant property in service
36 during the taxable year and that was classified as 15-year property
37 under Section 168(e)(3)(E)(v) of the Internal Revenue Code equal
38 to the amount of adjusted gross income that would have been
39 computed had the classification not applied to the property in the
40 year that it was placed in service.
- 41 (12) Add the amount necessary to make the adjusted gross income
42 of any taxpayer that placed qualified retail improvement property

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1 in service during the taxable year and that was classified as
 2 15-year property under Section 168(e)(3)(E)(ix) of the Internal
 3 Revenue Code equal to the amount of adjusted gross income that
 4 would have been computed had the classification not applied to
 5 the property in the year that it was placed in service.

6 (13) Add or subtract the amount necessary to make the adjusted
 7 gross income of any taxpayer that claimed the special allowance
 8 for qualified disaster assistance property under Section 168(n) of
 9 the Internal Revenue Code equal to the amount of adjusted gross
 10 income that would have been computed had the special allowance
 11 not been claimed for the property.

12 (14) Add or subtract the amount necessary to make the adjusted
 13 gross income of any taxpayer that made an election under Section
 14 179C of the Internal Revenue Code to expense costs for qualified
 15 refinery property equal to the amount of adjusted gross income
 16 that would have been computed had an election for federal
 17 income tax purposes not been made for the year.

18 (15) Add or subtract the amount necessary to make the adjusted
 19 gross income of any taxpayer that made an election under Section
 20 181 of the Internal Revenue Code to expense costs for a qualified
 21 film or television production equal to the amount of adjusted
 22 gross income that would have been computed had an election for
 23 federal income tax purposes not been made for the year.

24 (16) Add or subtract the amount necessary to make the adjusted
 25 gross income of any taxpayer that treated a loss from the sale or
 26 exchange of preferred stock in:

27 (A) the Federal National Mortgage Association, established
 28 under the Federal National Mortgage Association Charter Act
 29 (12 U.S.C. 1716 et seq.); or

30 (B) the Federal Home Loan Mortgage Corporation, established
 31 under the Federal Home Loan Mortgage Corporation Act (12
 32 U.S.C. 1451 et seq.);

33 as an ordinary loss under Section 301 of the Emergency
 34 Economic Stabilization Act of 2008 in the current taxable year or
 35 in an earlier taxable year equal to the amount of adjusted gross
 36 income that would have been computed had the loss not been
 37 treated as an ordinary loss.

38 (17) Add an amount equal to any exempt insurance income under
 39 Section 953(e) of the Internal Revenue Code that is active
 40 financing income under Subpart F of Subtitle A, Chapter 1,
 41 Subchapter N of the Internal Revenue Code.

42 (18) Add the amount necessary to make the adjusted gross income

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1 of any taxpayer that placed any qualified leasehold improvement
 2 property in service during the taxable year and that was classified
 3 as 15-year property under Section 168(e)(3)(E)(iv) of the Internal
 4 Revenue Code equal to the amount of adjusted gross income that
 5 would have been computed had the classification not applied to
 6 the property in the year that it was placed into service.

7 (19) Add the amount necessary to make the adjusted gross income
 8 of any taxpayer that placed a motorsports entertainment complex
 9 in service during the taxable year and that was classified as 7-year
 10 property under Section 168(e)(3)(C)(ii) of the Internal Revenue
 11 Code equal to the amount of adjusted gross income that would
 12 have been computed had the classification not applied to the
 13 property in the year that it was placed into service.

14 (20) Add the amount deducted under Section 195 of the Internal
 15 Revenue Code for start-up expenditures that exceeds the amount
 16 the taxpayer could deduct under Section 195 of the Internal
 17 Revenue Code before it was amended by the Small Business Jobs
 18 Act of 2010 (P.L. 111-240).

19 (21) Add the amount deducted from gross income under Section
 20 198 of the Internal Revenue Code for the expensing of
 21 environmental remediation costs.

22 (22) Add the amount deducted from gross income under Section
 23 179E of the Internal Revenue Code for any qualified advanced
 24 mine safety equipment property.

25 ~~(23) This subdivision does not apply to payments made for~~
 26 ~~services provided to a business that was enrolled and participated~~
 27 ~~in the E-Verify program (as defined in IC 22-5-1.7-3) during the~~
 28 ~~time the taxpayer conducted business in Indiana in the taxable~~
 29 ~~year. For a taxable year beginning after June 30, 2011, add the~~
 30 ~~amount of any trade or business deduction allowed under the~~
 31 ~~Internal Revenue Code for wages, reimbursements, or other~~
 32 ~~payments made for services provided in Indiana by an individual~~
 33 ~~for services as an employee, if the individual was, during the~~
 34 ~~period of service, prohibited from being hired as an employee~~
 35 ~~under 8 U.S.C. 1324a.~~

36 ~~(24)~~ **(23)** Add the amount excluded from federal gross income
 37 under Section 103 of the Internal Revenue Code for interest
 38 received on an obligation of a state other than Indiana, or a
 39 political subdivision of such a state, that is acquired by the
 40 taxpayer after December 31, 2011.

41 (e) In the case of trusts and estates, "taxable income" (as defined for
 42 trusts and estates in Section 641(b) of the Internal Revenue Code)

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- 1 adjusted as follows:
- 2 (1) Subtract income that is exempt from taxation under this article
- 3 by the Constitution and statutes of the United States.
- 4 (2) Subtract an amount equal to the amount of a September 11
- 5 terrorist attack settlement payment included in the federal
- 6 adjusted gross income of the estate of a victim of the September
- 7 11 terrorist attack or a trust to the extent the trust benefits a victim
- 8 of the September 11 terrorist attack.
- 9 (3) Add or subtract the amount necessary to make the adjusted
- 10 gross income of any taxpayer that owns property for which bonus
- 11 depreciation was allowed in the current taxable year or in an
- 12 earlier taxable year equal to the amount of adjusted gross income
- 13 that would have been computed had an election not been made
- 14 under Section 168(k) of the Internal Revenue Code to apply bonus
- 15 depreciation to the property in the year that it was placed in
- 16 service.
- 17 (4) Add an amount equal to any deduction allowed under Section
- 18 172 of the Internal Revenue Code.
- 19 (5) Add or subtract the amount necessary to make the adjusted
- 20 gross income of any taxpayer that placed Section 179 property (as
- 21 defined in Section 179 of the Internal Revenue Code) in service
- 22 in the current taxable year or in an earlier taxable year equal to
- 23 the amount of adjusted gross income that would have been
- 24 computed had an election for federal income tax purposes not
- 25 been made for the year in which the property was placed in
- 26 service to take deductions under Section 179 of the Internal
- 27 Revenue Code in a total amount exceeding twenty-five thousand
- 28 dollars (\$25,000).
- 29 (6) Add an amount equal to the amount that a taxpayer claimed as
- 30 a deduction for domestic production activities for the taxable year
- 31 under Section 199 of the Internal Revenue Code for federal
- 32 income tax purposes.
- 33 (7) Subtract income that is:
- 34 (A) exempt from taxation under IC 6-3-2-21.7; and
- 35 (B) included in the taxpayer's taxable income under the
- 36 Internal Revenue Code.
- 37 (8) Add an amount equal to any income not included in gross
- 38 income as a result of the deferral of income arising from business
- 39 indebtedness discharged in connection with the reacquisition after
- 40 December 31, 2008, and before January 1, 2011, of an applicable
- 41 debt instrument, as provided in Section 108(i) of the Internal
- 42 Revenue Code. Subtract from the adjusted gross income of any

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- 1 taxpayer that added an amount to adjusted gross income in a
- 2 previous year the amount necessary to offset the amount included
- 3 in federal gross income as a result of the deferral of income
- 4 arising from business indebtedness discharged in connection with
- 5 the reacquisition after December 31, 2008, and before January 1,
- 6 2011, of an applicable debt instrument, as provided in Section
- 7 108(i) of the Internal Revenue Code.
- 8 (9) Add the amount necessary to make the adjusted gross income
- 9 of any taxpayer that placed qualified restaurant property in service
- 10 during the taxable year and that was classified as 15-year property
- 11 under Section 168(e)(3)(E)(v) of the Internal Revenue Code equal
- 12 to the amount of adjusted gross income that would have been
- 13 computed had the classification not applied to the property in the
- 14 year that it was placed in service.
- 15 (10) Add the amount necessary to make the adjusted gross income
- 16 of any taxpayer that placed qualified retail improvement property
- 17 in service during the taxable year and that was classified as
- 18 15-year property under Section 168(e)(3)(E)(ix) of the Internal
- 19 Revenue Code equal to the amount of adjusted gross income that
- 20 would have been computed had the classification not applied to
- 21 the property in the year that it was placed in service.
- 22 (11) Add or subtract the amount necessary to make the adjusted
- 23 gross income of any taxpayer that claimed the special allowance
- 24 for qualified disaster assistance property under Section 168(n) of
- 25 the Internal Revenue Code equal to the amount of adjusted gross
- 26 income that would have been computed had the special allowance
- 27 not been claimed for the property.
- 28 (12) Add or subtract the amount necessary to make the adjusted
- 29 gross income of any taxpayer that made an election under Section
- 30 179C of the Internal Revenue Code to expense costs for qualified
- 31 refinery property equal to the amount of adjusted gross income
- 32 that would have been computed had an election for federal
- 33 income tax purposes not been made for the year.
- 34 (13) Add or subtract the amount necessary to make the adjusted
- 35 gross income of any taxpayer that made an election under Section
- 36 181 of the Internal Revenue Code to expense costs for a qualified
- 37 film or television production equal to the amount of adjusted
- 38 gross income that would have been computed had an election for
- 39 federal income tax purposes not been made for the year.
- 40 (14) Add or subtract the amount necessary to make the adjusted
- 41 gross income of any taxpayer that treated a loss from the sale or
- 42 exchange of preferred stock in:

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1 (A) the Federal National Mortgage Association, established
2 under the Federal National Mortgage Association Charter Act
3 (12 U.S.C. 1716 et seq.); or
4 (B) the Federal Home Loan Mortgage Corporation, established
5 under the Federal Home Loan Mortgage Corporation Act (12
6 U.S.C. 1451 et seq.);
7 as an ordinary loss under Section 301 of the Emergency
8 Economic Stabilization Act of 2008 in the current taxable year or
9 in an earlier taxable year equal to the amount of adjusted gross
10 income that would have been computed had the loss not been
11 treated as an ordinary loss.
12 (15) Add the amount excluded from gross income under Section
13 108(a)(1)(e) of the Internal Revenue Code for the discharge of
14 debt on a qualified principal residence.
15 (16) Add the amount necessary to make the adjusted gross income
16 of any taxpayer that placed any qualified leasehold improvement
17 property in service during the taxable year and that was classified
18 as 15-year property under Section 168(e)(3)(E)(iv) of the Internal
19 Revenue Code equal to the amount of adjusted gross income that
20 would have been computed had the classification not applied to
21 the property in the year that it was placed into service.
22 (17) Add the amount necessary to make the adjusted gross income
23 of any taxpayer that placed a motorsports entertainment complex
24 in service during the taxable year and that was classified as 7-year
25 property under Section 168(e)(3)(C)(ii) of the Internal Revenue
26 Code equal to the amount of adjusted gross income that would
27 have been computed had the classification not applied to the
28 property in the year that it was placed into service.
29 (18) Add the amount deducted under Section 195 of the Internal
30 Revenue Code for start-up expenditures that exceeds the amount
31 the taxpayer could deduct under Section 195 of the Internal
32 Revenue Code before it was amended by the Small Business Jobs
33 Act of 2010 (P.L. 111-240).
34 (19) Add the amount deducted from gross income under Section
35 198 of the Internal Revenue Code for the expensing of
36 environmental remediation costs.
37 (20) Add the amount deducted from gross income under Section
38 179E of the Internal Revenue Code for any qualified advanced
39 mine safety equipment property.
40 (21) Add the amount necessary to make the adjusted gross income
41 of any taxpayer for which tax was not imposed on the net
42 recognized built-in gain of an S corporation under Section

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1 1374(d)(7) of the Internal Revenue Code as amended by the
 2 Small Business Jobs Act of 2010 (P.L. 111-240) equal to the
 3 amount of adjusted gross income that would have been computed
 4 before Section 1374(d)(7) of the Internal Revenue Code as
 5 amended by the Small Business Jobs Act of 2010 (P.L. 111-240).

6 (22) This subdivision does not apply to payments made for
 7 services provided to a business that was enrolled and participated
 8 in the E-Verify program (as defined in IC 22-5-1.7-3) during the
 9 time the taxpayer conducted business in Indiana in the taxable
 10 year. For a taxable year beginning after June 30, 2011, add the
 11 amount of any trade or business deduction allowed under the
 12 Internal Revenue Code for wages, reimbursements, or other
 13 payments made for services provided in Indiana by an individual
 14 for services as an employee, if the individual was, during the
 15 period of service, prohibited from being hired as an employee
 16 under 8 U.S.C. 1324a.

17 (23) (22) Add the amount excluded from federal gross income
 18 under Section 103 of the Internal Revenue Code for interest
 19 received on an obligation of a state other than Indiana, or a
 20 political subdivision of such a state, that is acquired by the
 21 taxpayer after December 31, 2011.

22 SECTION 4. IC 6-3.1-13-5, AS AMENDED BY P.L.171-2011,
 23 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JULY 1, 2013]: Sec. 5. (a) As used in this chapter, "incremental
 25 income tax withholdings" means the total amount withheld under
 26 IC 6-3-4-8 by the taxpayer during the taxable year from the
 27 compensation of new employees.

28 (b) The term does not include, for withholding periods beginning
 29 after June 30, 2011, any amount withheld from an individual for
 30 services provided in Indiana as an employee, if the:

31 (1) individual was, during the period of service, prohibited from
 32 being hired as an employee under 8 U.S.C. 1324a; and

33 (2) taxpayer was not enrolled and participating in the E-Verify
 34 program (as defined in IC 22-5-1.7-3) during the time the
 35 taxpayer conducted business in Indiana in the taxable year.

36 SECTION 5. IC 6-3.1-13-18, AS AMENDED BY P.L.171-2011,
 37 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 JULY 1, 2013]: Sec. 18. (a) The corporation shall determine the
 39 amount and duration of a tax credit awarded under this chapter. The
 40 duration of the credit may not exceed ten (10) taxable years. The credit
 41 may be stated as a percentage of the incremental income tax
 42 withholdings attributable to the applicant's project and may include a

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1 fixed dollar limitation. In the case of a credit awarded for a project to
 2 create new jobs in Indiana, the credit amount may not exceed the
 3 incremental income tax withholdings. However, the credit amount
 4 claimed for a taxable year may exceed the taxpayer's state tax liability
 5 for the taxable year, in which case the excess may, at the discretion of
 6 the corporation, be refunded to the taxpayer.

7 (b) For state fiscal year 2006 and each state fiscal year thereafter,
 8 the aggregate amount of credits awarded under this chapter for projects
 9 to retain existing jobs in Indiana may not exceed ten million dollars
 10 (\$10,000,000) per year.

11 (c) ~~This subsection does not apply to a business that was enrolled
 12 and participated in the E-Verify program (as defined in IC 22-5-1.7-3)
 13 during the time the taxpayer conducted business in Indiana in the
 14 taxable year. A credit under this chapter may not be computed on any
 15 amount withheld from an individual or paid to an individual for
 16 services provided in Indiana as an employee, if the individual was,
 17 during the period of service, prohibited from being hired as an
 18 employee under 8 U.S.C. 1324a.~~

19 SECTION 6. IC 6-5.5-1-2, AS AMENDED BY P.L.6-2012,
 20 SECTION 56, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 21 JULY 1, 2013]: Sec. 2. (a) Except as provided in subsections (b)
 22 through (d), "adjusted gross income" means taxable income as defined
 23 in Section 63 of the Internal Revenue Code, adjusted as follows:

24 (1) Add the following amounts:

25 (A) An amount equal to a deduction allowed or allowable
 26 under Section 166, Section 585, or Section 593 of the Internal
 27 Revenue Code.

28 (B) An amount equal to a deduction allowed or allowable
 29 under Section 170 of the Internal Revenue Code.

30 (C) An amount equal to a deduction or deductions allowed or
 31 allowable under Section 63 of the Internal Revenue Code for
 32 taxes based on or measured by income and levied at the state
 33 level by a state of the United States or levied at the local level
 34 by any subdivision of a state of the United States.

35 (D) The amount of interest excluded under Section 103 of the
 36 Internal Revenue Code or under any other federal law, minus
 37 the associated expenses disallowed in the computation of
 38 taxable income under Section 265 of the Internal Revenue
 39 Code.

40 (E) An amount equal to the deduction allowed under Section
 41 172 or 1212 of the Internal Revenue Code for net operating
 42 losses or net capital losses.



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(F) For a taxpayer that is not a large bank (as defined in Section 585(c)(2) of the Internal Revenue Code), an amount equal to the recovery of a debt, or part of a debt, that becomes worthless to the extent a deduction was allowed from gross income in a prior taxable year under Section 166(a) of the Internal Revenue Code.

(G) Add the amount necessary to make the adjusted gross income of any taxpayer that owns property for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation to the property in the year that it was placed in service.

(H) Add the amount necessary to make the adjusted gross income of any taxpayer that placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election for federal income tax purposes not been made for the year in which the property was placed in service to take deductions under Section 179 of the Internal Revenue Code in a total amount exceeding twenty-five thousand dollars (\$25,000).

(I) Add an amount equal to the amount that a taxpayer claimed as a deduction for domestic production activities for the taxable year under Section 199 of the Internal Revenue Code for federal income tax purposes.

(J) Add an amount equal to any income not included in gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code. Subtract from the adjusted gross income of any taxpayer that added an amount to adjusted gross income in a previous year the amount necessary to offset the amount included in federal gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code.

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- 1 (K) Add the amount necessary to make the adjusted gross
 2 income of any taxpayer that placed qualified restaurant
 3 property in service during the taxable year and that was
 4 classified as 15-year property under Section 168(e)(3)(E)(v) of
 5 the Internal Revenue Code equal to the amount of adjusted
 6 gross income that would have been computed had the
 7 classification not applied to the property in the year that it was
 8 placed in service.
- 9 (L) Add the amount necessary to make the adjusted gross
 10 income of any taxpayer that placed qualified retail
 11 improvement property in service during the taxable year and
 12 that was classified as 15-year property under Section
 13 168(e)(3)(E)(ix) of the Internal Revenue Code equal to the
 14 amount of adjusted gross income that would have been
 15 computed had the classification not applied to the property in
 16 the year that it was placed in service.
- 17 (M) Add or subtract the amount necessary to make the
 18 adjusted gross income of any taxpayer that claimed the special
 19 allowance for qualified disaster assistance property under
 20 Section 168(n) of the Internal Revenue Code equal to the
 21 amount of adjusted gross income that would have been
 22 computed had the special allowance not been claimed for the
 23 property.
- 24 (N) Add or subtract the amount necessary to make the adjusted
 25 gross income of any taxpayer that made an election under
 26 Section 179C of the Internal Revenue Code to expense costs
 27 for qualified refinery property equal to the amount of adjusted
 28 gross income that would have been computed had an election
 29 for federal income tax purposes not been made for the year.
- 30 (O) Add or subtract the amount necessary to make the adjusted
 31 gross income of any taxpayer that made an election under
 32 Section 181 of the Internal Revenue Code to expense costs for
 33 a qualified film or television production equal to the amount
 34 of adjusted gross income that would have been computed had
 35 an election for federal income tax purposes not been made for
 36 the year.
- 37 (P) Add or subtract the amount necessary to make the adjusted
 38 gross income of any taxpayer that treated a loss from the sale
 39 or exchange of preferred stock in:
- 40 (i) the Federal National Mortgage Association, established
 41 under the Federal National Mortgage Association Charter
 42 Act (12 U.S.C. 1716 et seq.); or

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- 1 (ii) the Federal Home Loan Mortgage Corporation,
- 2 established under the Federal Home Loan Mortgage
- 3 Corporation Act (12 U.S.C. 1451 et seq.);
- 4 as an ordinary loss under Section 301 of the Emergency
- 5 Economic Stabilization Act of 2008 in the current taxable year
- 6 or in an earlier taxable year equal to the amount of adjusted
- 7 gross income that would have been computed had the loss not
- 8 been treated as an ordinary loss.
- 9 (Q) Add an amount equal to any exempt insurance income
- 10 under Section 953(e) of the Internal Revenue Code for active
- 11 financing income under Subpart F, Subtitle A, Chapter 1,
- 12 Subchapter N of the Internal Revenue Code.
- 13 (R) Add the amount necessary to make the adjusted gross
- 14 income of any taxpayer that placed any qualified leasehold
- 15 improvement property in service during the taxable year and
- 16 that was classified as 15-year property under Section
- 17 168(e)(3)(E)(iv) of the Internal Revenue Code equal to the
- 18 amount of adjusted gross income that would have been
- 19 computed had the classification not applied to the property in
- 20 the year that it was placed into service.
- 21 (S) Add the amount deducted from gross income under
- 22 Section 198 of the Internal Revenue Code for the expensing of
- 23 environmental remediation costs.
- 24 (T) Add the amount deducted from gross income under
- 25 Section 179E of the Internal Revenue Code for any qualified
- 26 advanced mine safety equipment property.
- 27 (U) Add the amount necessary to make the adjusted gross
- 28 income of any taxpayer that placed a motorsports
- 29 entertainment complex in service during the taxable year and
- 30 that was classified as 7-year property under Section
- 31 168(e)(3)(C)(ii) of the Internal Revenue Code equal to the
- 32 amount of adjusted gross income that would have been
- 33 computed had the classification not applied to the property in
- 34 the year that it was placed into service.
- 35 (V) Add the amount deducted under Section 195 of the
- 36 Internal Revenue Code for start-up expenditures that exceeds
- 37 the amount the taxpayer could deduct under Section 195 of the
- 38 Internal Revenue Code before it was amended by the Small
- 39 Business Jobs Act of 2010 (P.L. 111-240).
- 40 (W) Add the amount necessary to make the adjusted gross
- 41 income of any taxpayer for which tax was not imposed on the
- 42 net recognized built-in gain of an S corporation under Section

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1 1374(d)(7) of the Internal Revenue Code as amended by the
 2 Small Business Jobs Act of 2010 (P.L. 111-240) equal to the
 3 amount of adjusted gross income that would have been
 4 computed before Section 1374(d)(7) of the Internal Revenue
 5 Code as amended by the Small Business Jobs Act of 2010
 6 (P.L. 111-240).

7 (2) Subtract the following amounts:

8 (A) Income that the United States Constitution or any statute
 9 of the United States prohibits from being used to measure the
 10 tax imposed by this chapter.

11 (B) Income that is derived from sources outside the United
 12 States, as defined by the Internal Revenue Code.

13 (C) An amount equal to a debt or part of a debt that becomes
 14 worthless, as permitted under Section 166(a) of the Internal
 15 Revenue Code.

16 (D) An amount equal to any bad debt reserves that are
 17 included in federal income because of accounting method
 18 changes required by Section 585(c)(3)(A) or Section 593 of
 19 the Internal Revenue Code.

20 (E) The amount necessary to make the adjusted gross income
 21 of any taxpayer that owns property for which bonus
 22 depreciation was allowed in the current taxable year or in an
 23 earlier taxable year equal to the amount of adjusted gross
 24 income that would have been computed had an election not
 25 been made under Section 168(k) of the Internal Revenue Code
 26 to apply bonus depreciation.

27 (F) The amount necessary to make the adjusted gross income
 28 of any taxpayer that placed Section 179 property (as defined
 29 in Section 179 of the Internal Revenue Code) in service in the
 30 current taxable year or in an earlier taxable year equal to the
 31 amount of adjusted gross income that would have been
 32 computed had an election for federal income tax purposes not
 33 been made for the year in which the property was placed in
 34 service to take deductions under Section 179 of the Internal
 35 Revenue Code in a total amount exceeding twenty-five
 36 thousand dollars (\$25,000).

37 (G) Income that is:

38 (i) exempt from taxation under IC 6-3-2-21.7; and

39 (ii) included in the taxpayer's taxable income under the
 40 Internal Revenue Code.

41 ~~(H) This clause does not apply to payments made for services~~
 42 ~~provided to a business that was enrolled and participated in the~~

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1 E-Verify program (as defined in IC 22-5-1.7-3) during the time
 2 the taxpayer conducted business in Indiana in the taxable year.
 3 For a taxable year beginning after June 30, 2011, add the
 4 amount of any trade or business deduction allowed under the
 5 Internal Revenue Code for wages, reimbursements, or other
 6 payments made for services provided in Indiana by an
 7 individual for services as an employee, if the individual was,
 8 during the period of service, prohibited from being hired as an
 9 employee under 8 U.S.C. 1324a.

10 (b) In the case of a credit union, "adjusted gross income" for a
 11 taxable year means the total transfers to undivided earnings minus
 12 dividends for that taxable year after statutory reserves are set aside
 13 under IC 28-7-1-24.

14 (c) In the case of an investment company, "adjusted gross income"
 15 means the company's federal taxable income plus the amount excluded
 16 from federal gross income under Section 103 of the Internal Revenue
 17 Code for interest received on an obligation of a state other than Indiana,
 18 or a political subdivision of such a state, that is acquired by the
 19 taxpayer after December 31, 2011, multiplied by the quotient of:

20 (1) the aggregate of the gross payments collected by the company
 21 during the taxable year from old and new business upon
 22 investment contracts issued by the company and held by residents
 23 of Indiana; divided by

24 (2) the total amount of gross payments collected during the
 25 taxable year by the company from the business upon investment
 26 contracts issued by the company and held by persons residing
 27 within Indiana and elsewhere.

28 (d) As used in subsection (c), "investment company" means a
 29 person, copartnership, association, limited liability company, or
 30 corporation, whether domestic or foreign, that:

31 (1) is registered under the Investment Company Act of 1940 (15
 32 U.S.C. 80a-1 et seq.); and

33 (2) solicits or receives a payment to be made to itself and issues
 34 in exchange for the payment:

- 35 (A) a so-called bond;
- 36 (B) a share;
- 37 (C) a coupon;
- 38 (D) a certificate of membership;
- 39 (E) an agreement;
- 40 (F) a pretended agreement; or
- 41 (G) other evidences of obligation;

42 entitling the holder to anything of value at some future date, if the

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1 gross payments received by the company during the taxable year
 2 on outstanding investment contracts, plus interest and dividends
 3 earned on those contracts (by prorating the interest and dividends
 4 earned on investment contracts by the same proportion that
 5 certificate reserves (as defined by the Investment Company Act
 6 of 1940) is to the company's total assets) is at least fifty percent
 7 (50%) of the company's gross payments upon investment
 8 contracts plus gross income from all other sources except
 9 dividends from subsidiaries for the taxable year. The term
 10 "investment contract" means an instrument listed in clauses (A)
 11 through (G).

12 SECTION 7. IC 11-10-1-2, AS AMENDED BY P.L.171-2011,
 13 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 JULY 1, 2013]: Sec. 2. (a) A committed criminal offender shall, within
 15 a reasonable time, be evaluated regarding:

- 16 (1) the offender's medical, psychological, educational, vocational,
 17 economic and social condition, and history;
 18 (2) the circumstances surrounding the offender's present
 19 commitment;
 20 (3) the offender's history of criminality; **and**
 21 ~~(4) the citizenship or immigration status of the offender by~~
 22 ~~making a reasonable effort to verify the offender's citizenship or~~
 23 ~~immigration status with the United States Department of~~
 24 ~~Homeland Security under 8 U.S.C. 1373(c); and~~
 25 ~~(5) (4) any additional relevant matters.~~

26 (b) In making the evaluation prescribed in subsection (a), the
 27 department may utilize any presentence report, any presentence
 28 memorandum filed by the offender, any reports of any presentence
 29 physical or mental examination, the record of the sentencing hearing,
 30 or other information forwarded by the sentencing court or other agency,
 31 if that information meets the department's minimum standards for
 32 criminal offender evaluation.

33 (c) If an offender has undergone, within two (2) years before the
 34 date of the offender's commitment, a previous departmental evaluation
 35 under this section, the department may rely on the previous evaluation
 36 and the information used at that time. However, this subsection does
 37 not deprive an offender of the right to a medical and dental
 38 examination under IC 11-10-3.

39 ~~(d) If the department is unable to verify the citizenship or~~
 40 ~~immigration status of a committed criminal offender, the department~~
 41 ~~shall notify the United States Department of Homeland Security that~~
 42 ~~the citizenship or immigration status of the offender could not be~~



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1 verified. The department shall provide the United States Department
 2 of Homeland Security with any information regarding the committed
 3 criminal offender that:

- 4 (1) is requested by the United States Department of Homeland
 5 Security; and
 6 (2) is in the department's possession or the department is able to
 7 obtain:

8 SECTION 8. IC 12-7-2-9, AS AMENDED BY P.L.171-2011,
 9 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 10 JULY 1, 2013]: Sec. 9. "Agency" means the following:

- 11 (1) For purposes of IC 12-10-12, the meaning set forth in
 12 IC 12-10-12-1.
 13 (2) For purposes of IC 12-12.7-2, the meaning set forth in
 14 IC 12-12.7-2-1.
 15 (3) For purposes of IC 12-32-1, the meaning set forth in
 16 IC 12-32-1-1.

17 SECTION 9. IC 12-7-2-85.4 IS REPEALED [EFFECTIVE JULY
 18 1, 2013]. Sec. 85.4. "Federal public benefit", for purposes of
 19 IC 12-32-1, has the meaning set forth in IC 12-32-1-2.

20 SECTION 10. IC 12-7-2-142, AS AMENDED BY P.L.171-2011,
 21 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 22 JULY 1, 2013]: Sec. 142. "Political subdivision", for purposes of the
 23 following statutes, has the meaning set forth in IC 36-1-2-13:

- 24 (1) IC 12-8.
 25 (2) IC 12-13-4.
 26 (3) IC 12-32-1.

27 SECTION 11. IC 12-7-2-185.5 IS REPEALED [EFFECTIVE JULY
 28 1, 2013]. Sec. 185.5. "State or local public benefit", for purposes of
 29 IC 12-32-1, has the meaning set forth in IC 12-32-1-3.

30 SECTION 12. IC 12-32 IS REPEALED [EFFECTIVE JULY 1,
 31 2013]. (Restrictions on Public Benefits).

32 SECTION 13. IC 22-4-14-9, AS AMENDED BY P.L.171-2011,
 33 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 34 JULY 1, 2013]: Sec. 9. (a) As used in this section, "SAVE program"
 35 refers to the Systematic Alien Verification for Entitlements program
 36 operated by the United States Department of Homeland Security or a
 37 successor program designated by the United States Department of
 38 Homeland Security.

39 (b) For weeks of unemployment occurring subsequent to December
 40 31, 1977, benefits may not be paid on the basis of services performed
 41 by an alien unless the alien is an individual who has been lawfully
 42 admitted for permanent residence at the time the services are

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1 performed, is lawfully present for purposes of performing the services,
2 or otherwise is permanently residing in the United States under color
3 of law at the time the services are performed (including an alien who
4 is lawfully present in the United States as a result of the application of
5 the provisions of Section 207, Section 208, or Section 212(d)(5) of the
6 Immigration and Nationality Act (8 U.S.C. 1157 through 1158).

7 (1) Any data or information required of individuals applying for
8 benefits to determine whether benefits are not payable to them
9 because of their alien status shall be uniformly required from all
10 applicants for benefits.

11 (2) In the case of an individual whose application for benefits
12 would otherwise be approved, no determination that benefits to
13 the individual are not payable because of the individual's alien
14 status may be made except upon a preponderance of the evidence.

15 (3) Any modifications to the provisions of Section 3304(a)(14) of
16 the Federal Unemployment Tax Act, as provided by P.L.94-566,
17 which specify other conditions or other effective date than stated
18 in this section for the denial of benefits based on services
19 performed by aliens and which are required to be implemented
20 under state law as a condition for full tax credit against the tax
21 imposed by the Federal Unemployment Tax Act, shall be
22 considered applicable under this section.

23 (c) ~~If an individual who applies for benefits is not a citizen or
24 national of the United States, the department shall verify the status of
25 the individual as a qualified alien (as defined in 8 U.S.C. 1641) through
26 the SAVE program to determine the individual's eligibility for benefits.
27 The department shall implement this subsection in accordance with
28 federal law.~~

29 SECTION 14. IC 22-4-39.5 IS REPEALED [EFFECTIVE JULY 1,
30 2013]. (Reimbursements by Employers of Unauthorized Aliens).

31 SECTION 15. IC 22-5-1.7 IS REPEALED [EFFECTIVE JULY 1,
32 2013]. (Public Contract for Services; Business Entities; Unauthorized
33 Aliens).

34 SECTION 16. IC 22-5-6 IS REPEALED [EFFECTIVE JULY 1,
35 2013]. (Completion of Federal Attestation).

36 SECTION 17. IC 34-28-8.2 IS REPEALED [EFFECTIVE JULY 1,
37 2013]. (Offenses Related to Consular Identification).

38 SECTION 18. IC 34-30-2-146.6 IS REPEALED [EFFECTIVE
39 JULY 1, 2013]. ~~Sec. 146.6. IC 35-33-8-4.5(b) (Concerning a
40 defendant's failure to appear).~~

41 SECTION 19. IC 35-33-1-1, AS AMENDED BY P.L.171-2011,
42 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

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1 JULY 1, 2013]: Sec. 1. (a) A law enforcement officer may arrest a
2 person when the officer has:

- 3 (1) a warrant commanding that the person be arrested;
4 (2) probable cause to believe the person has committed or
5 attempted to commit, or is committing or attempting to commit,
6 a felony;
7 (3) probable cause to believe the person has violated the
8 provisions of IC 9-26-1-1(1), IC 9-26-1-1(2), IC 9-26-1-2(1),
9 IC 9-26-1-2(2), IC 9-26-1-3, IC 9-26-1-4, or IC 9-30-5;
10 (4) probable cause to believe the person is committing or
11 attempting to commit a misdemeanor in the officer's presence;
12 (5) probable cause to believe the person has committed a:
13 (A) battery resulting in bodily injury under IC 35-42-2-1; or
14 (B) domestic battery under IC 35-42-2-1.3.

15 The officer may use an affidavit executed by an individual alleged
16 to have direct knowledge of the incident alleging the elements of
17 the offense of battery to establish probable cause;

- 18 (6) probable cause to believe that the person violated
19 IC 35-46-1-15.1 (invasion of privacy);
20 (7) probable cause to believe that the person violated
21 IC 35-47-2-1 (carrying a handgun without a license) or
22 IC 35-47-2-22 (counterfeit handgun license);
23 (8) probable cause to believe that the person is violating or has
24 violated an order issued under IC 35-50-7;
25 (9) probable cause to believe that the person is violating or has
26 violated IC 35-47-6-1.1 (undisclosed transport of a dangerous
27 device); **or**
28 (10) probable cause to believe that the person is:
29 (A) violating or has violated IC 35-45-2-5 (interference with
30 the reporting of a crime); and
31 (B) interfering with or preventing the reporting of a crime
32 involving domestic or family violence (as defined in
33 IC 34-6-2-34.5).
34 (†1) a removal order issued for the person by an immigration
35 court;
36 (†2) a detainer or notice of action for the person issued by the
37 United States Department of Homeland Security; or
38 (†3) probable cause to believe that the person has been indicted
39 for or convicted of one (†) or more aggravated felonies (as
40 defined in 8 U.S.C. 1101(a)(43));
41 (b) A person who:
42 (1) is employed full time as a federal enforcement officer;

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1 (2) is empowered to effect an arrest with or without warrant for a
 2 violation of the United States Code; and

3 (3) is authorized to carry firearms in the performance of the
 4 person's duties;

5 may act as an officer for the arrest of offenders against the laws of this
 6 state where the person reasonably believes that a felony has been or is
 7 about to be committed or attempted in the person's presence.

8 SECTION 20. IC 35-33-8-4, AS AMENDED BY P.L.171-2011,
 9 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 10 JULY 1, 2013]: Sec. 4. (a) The court shall order the amount in which
 11 a person charged by an indictment or information is to be held to bail,
 12 and the clerk shall enter the order on the order book and indorse the
 13 amount on each warrant when issued. If no order fixing the amount of
 14 bail has been made, the sheriff shall present the warrant to the judge of
 15 an appropriate court of criminal jurisdiction, and the judge shall
 16 indorse on the warrant the amount of bail.

17 (b) Bail may not be set higher than that amount reasonably required
 18 to assure the defendant's appearance in court or to assure the physical
 19 safety of another person or the community if the court finds by clear
 20 and convincing evidence that the defendant poses a risk to the physical
 21 safety of another person or the community. In setting and accepting an
 22 amount of bail, the judicial officer shall take into account all facts
 23 relevant to the risk of nonappearance, including:

24 (1) the length and character of the defendant's residence in the
 25 community;

26 (2) the defendant's employment status and history and ~~his~~ **the**
 27 **defendant's** ability to give bail;

28 (3) the defendant's family ties and relationships;

29 (4) the defendant's character, reputation, habits, and mental
 30 condition;

31 (5) the defendant's criminal or juvenile record, insofar as it
 32 demonstrates instability and a disdain for the court's authority to
 33 bring ~~him~~ **the defendant** to trial;

34 (6) the defendant's previous record in not responding to court
 35 appearances when required or with respect to flight to avoid
 36 criminal prosecution;

37 (7) the nature and gravity of the offense and the potential penalty
 38 faced, insofar as these factors are relevant to the risk of
 39 nonappearance;

40 (8) the source of funds or property to be used to post bail or to pay
 41 a premium, insofar as it affects the risk of nonappearance; **and**

42 ~~(9) that the defendant is a foreign national who is unlawfully~~

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1 present in the United States under federal immigration law; and
 2 ~~(10)~~ (9) any other factors, including any evidence of instability
 3 and a disdain for authority, which might indicate that the
 4 defendant might not recognize and adhere to the authority of the
 5 court to bring **him the defendant** to trial.

6 SECTION 21. IC 35-33-8-4.5 IS REPEALED [EFFECTIVE JULY
 7 1, 2013]. Sec. 4.5: (a) If bail is set for a defendant who is a foreign
 8 national who is unlawfully present in the United States under federal
 9 immigration law, the defendant may be released from custody only by
 10 posting a:

- 11 (1) cash bond in an amount equal to the bail;
- 12 (2) real estate bond in which the net equity in the real estate is at
 13 least two (2) times the amount of the bail; or
- 14 (3) surety bond in the full amount of the bail that is written by a
 15 licensed and appointed agent of an insurer (as defined in
 16 IC 27-10-1-7).

17 (b) If the defendant for whom bail has been posted under this
 18 section does not appear before the court as ordered because the
 19 defendant has been:

- 20 (1) taken into custody or deported by a federal agency; or
- 21 (2) arrested and incarcerated for another offense;

22 the bond posted under this section may not be declared forfeited by the
 23 court and the insurer (as defined in IC 27-10-1-7) that issued the bond
 24 is released from any liability regarding the defendant's failure to
 25 appear.

26 SECTION 22. IC 35-44.1-2-4 IS REPEALED [EFFECTIVE JULY
 27 1, 2013]. Sec. 4: (a) A person who:

- 28 (1) with intent to mislead public servants;
- 29 (2) in a five (5) year period; and
- 30 (3) in one (1) or more official proceedings or investigations;

31 has knowingly made at least two (2) material statements concerning the
 32 person's identity that are inconsistent to the degree that one (1) of them
 33 is necessarily false commits false identity statement, a Class A
 34 misdemeanor.

35 (b) It is a defense to a prosecution under this section that the
 36 material statements that are the basis of a prosecution under subsection
 37 (a) concerning the person's identity are accurate or were accurate in the
 38 past.

39 (c) In a prosecution under subsection (a):

- 40 (1) the indictment or information need not specify which
 41 statement is actually false; and
- 42 (2) the falsity of a statement may be established sufficiently for

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1 conviction by proof that the defendant made irreconcilably
 2 contradictory statements concerning the person's identity.
 3 SECTION 23. IC 35-44.1-5 IS REPEALED [EFFECTIVE JULY 1,
 4 2013]. (Illegal Alien Offenses).
 5 SECTION 24. IC 35-51-12-1, AS AMENDED BY P.L.6-2012,
 6 SECTION 239, IS AMENDED TO READ AS FOLLOWS
 7 [EFFECTIVE JULY 1, 2013.]: Sec. 1. The following statutes define
 8 crimes in IC 12:
 9 IC 12-10-13-20 (Concerning long term care ombudsman
 10 program).
 11 IC 12-11-13-16 (Concerning statewide waiver ombudsman).
 12 IC 12-13-14-4.5 (Concerning electronic benefits transfer).
 13 IC 12-14-22-8 (Concerning family assistance services).
 14 IC 12-15-24-2 (Concerning Medicaid).
 15 IC 12-15-35-44 (Concerning Medicaid).
 16 IC 12-17.2-4-35 (Concerning day care regulation).
 17 IC 12-17.2-5-35 (Concerning day care regulation).
 18 IC 12-17.6-6-12 (Concerning children's health insurance
 19 program).
 20 IC 12-20-7-6 (Concerning township assistance).
 21 IC 12-20-25-55 (Concerning township assistance).
 22 IC 12-24-17-3 (Concerning state institutions).
 23 IC 12-24-17-6 (Concerning state institutions).
 24 IC 12-24-17-7 (Concerning state institutions).
 25 ~~IC 12-32-1-7 (Concerning verifications of eligibility for public~~
 26 ~~benefits):~~

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