

### **IC 36-7-11.9**

Chapter 11.9. Economic Development and Pollution Control;  
Definitions

#### **IC 36-7-11.9-1**

##### **Application of definitions**

Sec. 1. The definitions in this chapter apply throughout this chapter and IC 36-7-12.

*As added by P.L.20-1985, SEC.14.*

#### **IC 36-7-11.9-2**

##### **"Developer"**

Sec. 2. "Developer" means a person that proposes to enter, or has entered, into a financing agreement with a unit for economic development or pollution control facilities and that has entered into a separate agreement with some other person for the substantial use of the facilities financed.

*As added by P.L.20-1985, SEC.14.*

#### **IC 36-7-11.9-3**

##### **"Economic development facilities"**

Sec. 3. (a) "Economic development facilities" includes land; interests in land; site improvements; infrastructure improvements; buildings; structures; rehabilitation, renovation, and enlargement of buildings and structures; economic improvement projects under IC 36-7-22; machinery; equipment; and furnishings for the following:

- (1) Facilities for manufacturing, warehousing, distribution, or processing of tangible or intangible property.
- (2) Facilities for commercial, business, health care, or recreational activities (whether for profit or not-for-profit), except for any of the following:
  - (A) Private or commercial golf course.
  - (B) Country club.
  - (C) Massage parlor.
  - (D) Tennis club.
  - (E) Skating facility (including roller skating, skateboarding, or ice skating).
  - (F) Racquet sports facility (including any handball or racquetball court).
  - (G) Hot tub facility.
  - (H) Suntan facility.
  - (I) Racetrack.
  - (J) Airplane.
  - (K) Skybox or other private luxury box.
  - (L) Health club.
  - (M) Any facility primarily used for gambling.
  - (N) Any store the principal business of which is the sale of alcoholic beverages for consumption off premises.

*As added by P.L.20-1985, SEC.14. Amended by P.L.2-1987, SEC.50; P.L.25-1987, SEC.42; P.L.131-2008, SEC.53.*

**IC 36-7-11.9-4**

**Repealed**

*(Repealed by P.L.25-1987, SEC.60.)*

**IC 36-7-11.9-5**

**"Financing"**

Sec. 5. "Financing" includes the activities listed in IC 36-7-12-18.  
*As added by P.L.20-1985, SEC.14.*

**IC 36-7-11.9-6**

**"Financing agreement"**

Sec. 6. "Financing agreement" means an agreement between a unit and a developer, user, or lender concerning the financing of, the title to, or possession of economic development or pollution control facilities, and payments to the unit in respect of the financing, title, or possession.

*As added by P.L.20-1985, SEC.14.*

**IC 36-7-11.9-7**

**"Lender"**

Sec. 7. "Lender" means any federal or state chartered bank, federal land bank, savings association, production credit association, bank for cooperatives, or small business investment company, and includes any other institution qualified to originate and service loans, such as an insurance company, credit union, or mortgage loan company.

*As added by P.L.20-1985, SEC.14. Amended by P.L.79-1998, SEC.107.*

**IC 36-7-11.9-8**

**"Pollution"**

Sec. 8. "Pollution" means all forms of environmental pollution, including water pollution, air pollution, solid and radioactive waste, thermal pollution, radiation contamination, and noise pollution.

*As added by P.L.20-1985, SEC.14.*

**IC 36-7-11.9-9**

**"Pollution control facilities"**

Sec. 9. "Pollution control facilities" includes land; interests in land; site improvements; infrastructure improvements; buildings; structures; rehabilitation, renovation, and enlargement of buildings and structures; machinery; equipment; and furnishings for facilities for the abatement, reduction, or prevention of pollution, or for the removal or treatment of any substances in materials being processed that otherwise would cause pollution when used. This includes the following:

- (1) Coal washing, coal cleaning, or coal preparation facilities designed to reduce the sulfur and ash levels of Indiana coal.
- (2) Coal-fired boiler facilities designed to reduce emissions while burning Indiana coal.

(3) Pollution control equipment to allow for the environmentally sound use of Indiana coal.  
*As added by P.L.20-1985, SEC.14. Amended by P.L.25-1987, SEC.43.*

**IC 36-7-11.9-9.3**

**"Taxable bonds"**

Sec. 9.3. "Taxable bonds" means bonds, the interest on which will not be excluded from the gross income of the owners of the bonds under Section 103 of the Internal Revenue Code.

*As added by P.L.25-1987, SEC.44.*

**IC 36-7-11.9-9.7**

**"Tax-exempt bonds"**

Sec. 9.7. "Tax-exempt bonds" means bonds, the interest on which will be excluded from the gross income of the owners of the bonds under Section 103 of the Internal Revenue Code.

*As added by P.L.25-1987, SEC.45.*

**IC 36-7-11.9-10**

**"User"**

Sec. 10. "User" means a person that has entered into a financing agreement with a unit, a developer, or a lender in contemplation of its use of the facilities referred to in the agreement.

*As added by P.L.20-1985, SEC.14.*