HOUSE ENROLLED ACT No. 1001

AN ACT to amend the Indiana Code concerning state and local administration and to make an appropriation.

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

SECTION 1. [EFFECTIVE JULY 1, 2021]

(a) The following definitions apply throughout this act:
(1) "Augmentation allowed" means the governor and the budget agency are authorized to add to an appropriation in this act from revenues accruing to the fund from which the appropriation was made.
(2) "Biennium" means the period beginning July 1, 2021, and ending June 30, 2023. Appropriations appearing in the biennial column for construction or other permanent improvements do not revert under IC 4-13-2-19 and may be allotted.
(3) "Equipment" includes machinery, implements, tools, furniture, furnishings, vehicles, and other articles that have a calculable period of service that exceeds twelve (12) calendar months.
(4) "Fee replacement" includes payments to universities to be used to pay indebtedness resulting from financing the cost of planning, purchasing, rehabilitation, construction, repair, leasing, lease-purchasing, or otherwise acquiring land, buildings, facilities, and equipment to be used for academic and instructional purposes.
(5) "Federally qualified health center" means a community health center that is designated by the Health Resources Services Administration, Bureau of Primary Health Care, as a Federally Qualified Health Center Look Alike under the FED 330 Consolidated Health Center Program authorization, including Community Health Center (330e), Migrant Health Center (330g), Health Care for the Homeless (330h), Public Housing Primary Care (330i), and School Based Health Centers (330).
(6) "Other operating expense" includes payments for "services other than personal", "services by contract", "supplies, materials, and parts", "grants, subsidies, refunds, and awards", "in-state travel", "out-of-state travel", and "equipment".

(7) "Pension fund contributions" means the state of Indiana's contributions to a specific retirement fund.

(8) "Personal services" includes payments for salaries and wages to officers and employees of the state (either regular or temporary), payments for compensation awards, and the employer's share of Social Security, health insurance, life insurance, dental insurance, vision insurance, deferred compensation - state match, leave conversion, disability, and retirement fund contributions.

(9) "SSBG" means the Social Services Block Grant. This was formerly referred to as "Title XX".

(10) "State agency" means:
(A) each office, officer, board, commission, department, division, bureau, committee, fund, agency, authority, council, or other instrumentality of the state;
(B) each hospital, penal institution, and other institutional enterprise of the state;
(C) the judicial department of the state; and
(D) the legislative department of the state.

However, this term does not include cities, towns, townships, school cities, school townships, school districts, other municipal corporations or political subdivisions of the state, or universities and colleges supported in whole or in part by state funds.

(11) "State funded community health center" means a public or private not for profit (501(c)(3)) organization that provides comprehensive primary health care services to all age groups.

(12) "Total operating expense" includes payments for both "personal services" and "other operating expense".

(b) The state board of finance may authorize advances to boards or persons having control of the funds of any institution or department of the state of a sum of money out of any appropriation available at such time for the purpose of establishing working capital to provide for payment of expenses in the case of emergency when immediate payment is necessary or expedient. Advance payments shall be made by warrant by the auditor of state, and properly itemized and receipted bills or invoices shall be filed by the board or persons receiving the advance payments.

(c) All money appropriated by this act shall be considered either a direct appropriation or an appropriation from a rotary or revolving fund.

(1) Direct appropriations are subject to withdrawal from the state treasury and for expenditure for such purposes, at such time, and in such manner as may be prescribed by law. Direct appropriations are not subject to return and rewithdrawal from the state treasury, except for the correction of an error which may have occurred in any transaction or for reimbursement of expenditures which have occurred in the same fiscal year.

(2) A rotary or revolving fund is any designated part of a fund that is set apart as working capital in a manner prescribed by law and devoted to a specific purpose.
or purposes. The fund consists of earnings and income only from certain sources or combination of sources. The money in the fund shall be used for the purpose designated by law as working capital. The fund at any time consists of the original appropriation to the fund, if any, all receipts accrued to the fund, and all money withdrawn from the fund and invested or to be invested. The fund shall be kept intact by separate entries in the auditor of state's office, and no part of the fund shall be used for any purpose other than the lawful purpose of the fund or revert to any other fund at any time. However, any unencumbered excess above any prescribed amount may be transferred to the state general fund at the close of each fiscal year unless otherwise specified in the Indiana Code.

SECTION 2. [EFFECTIVE JULY 1, 2021]

For the conduct of state government, its offices, funds, boards, commissions, departments, societies, associations, services, agencies, and undertakings, and for other appropriations not otherwise provided by statute, the following sums in SECTIONS 3 through 10 are appropriated for the periods of time designated from the general fund of the state of Indiana or other specifically designated funds.

In this act, whenever there is no specific fund or account designated, the appropriation is from the general fund.

SECTION 3. [EFFECTIVE JULY 1, 2021]

GENERAL GOVERNMENT

A. LEGISLATIVE

FOR THE GENERAL ASSEMBLY

LEGISLATORS' SALARIES - HOUSE

Total Operating Expense 8,373,634 8,373,634

HOUSE EXPENSES

Total Operating Expense 12,099,960 12,099,960

LEGISLATORS' SALARIES - SENATE

Total Operating Expense 2,449,000 2,545,000

SENATE EXPENSES

Total Operating Expense 10,259,000 11,463,000

Included in the above appropriations for house and senate expense are funds for a legislative business per diem allowance, meals, and other usual and customary expenses associated with legislative affairs. Each member of the house is entitled, when authorized by the speaker of the house, to the legislative business per diem allowance for every day the member is engaged in official business. The speaker shall authorize the legislative business per diem allowance to be consistent with law and house rules.

HEA 1001 — CC 1
Each member of the senate is entitled, when authorized by the president pro tempore of the senate, to the legislative business per diem allowance for every day the member is engaged in official business. The president pro tempore of the senate shall authorize the legislative business per diem allowance to be consistent with law and senate rules.

Each member of the general assembly is entitled, when authorized by the speaker of the house or the president pro tempore of the senate, to the legislative business per diem allowance for every day the member is engaged in official business.

The legislative business per diem allowance that each member of the general assembly is entitled to receive equals the maximum daily amount allowable to employees of the executive branch of the federal government for subsistence expenses while away from home in travel status in the Indianapolis area. The legislative business per diem changes each time there is a change in that maximum daily amount.

In addition to the legislative business per diem allowance, each member of the general assembly shall receive the mileage allowance in an amount equal to the standard mileage rates for personally owned transportation equipment established by the federal Internal Revenue Service for each mile necessarily traveled from the member's usual place of residence to the state capitol. However, if the member traveled by a means other than by motor vehicle, and the member's usual place of residence is more than one hundred (100) miles from the state capitol, the member is entitled to reimbursement in an amount equal to the lowest air travel cost incurred in traveling from the usual place of residence to the state capitol. During the period the general assembly is convened in regular or special session, the mileage allowance shall be limited to one (1) round trip each week per member.

Any member of the general assembly who is appointed by the governor, speaker of the house, president or president pro tempore of the senate, house or senate minority floor leader, or Indiana legislative council to serve on any research, study, or survey committee or commission, or who attends any meetings authorized or convened under the auspices of the Indiana legislative council, including pre-session conferences and federal-state relations conferences, is entitled, when authorized by the legislative council, to receive the legislative business per diem allowance for each day the member is in actual attendance and is also entitled to a mileage allowance, at the rate specified above, for each mile necessarily traveled from the member's usual place of residence to the state capitol, or other in-state site of the committee, commission, or conference. The per diem allowance and the mileage allowance permitted under this paragraph shall be paid from the legislative council appropriation for legislator and lay member travel unless the member is attending an out-of-state meeting, as authorized by the speaker of the house of representatives or the president pro tempore of the senate, in which case the member is entitled to receive:

1) the legislative business per diem allowance for each day the member is engaged in approved out-of-state travel; and

HEA 1001 — CC 1
Notwithstanding the provisions of this or any other statute, the legislative council may adopt, by resolution, travel policies and procedures that apply only to members of the general assembly or to the staffs of the house of representatives, senate, and legislative services agency, or both members and staffs. The legislative council may apply these travel policies and procedures to lay members serving on research, study, or survey committees or commissions that are under the jurisdiction of the legislative council. Notwithstanding any other law, rule, or policy, the state travel policies and procedures established by the Indiana department of administration and approved by the budget agency do not apply to members of the general assembly, to the staffs of the house of representatives, senate, or legislative services agency, or to lay members serving on research, study, or survey committees or commissions under the jurisdiction of the legislative council (if the legislative council applies its travel policies and procedures to lay members serving on research, study, or survey committees or commissions under the jurisdiction of the legislative council). The executive director of the legislative services agency is responsible for the administration of travel policies and procedures adopted by the legislative council. The auditor of state shall approve and process claims for reimbursement of travel related expenses under this paragraph based upon the written affirmation of the speaker of the house of representatives, the president pro tempore of the senate, or the executive director of the legislative services agency that those claims comply with the travel policies and procedures adopted by the legislative council. If the funds appropriated for the house and senate expenses and legislative salaries are insufficient to pay all the necessary expenses incurred, including the cost of printing the journals of the house and senate, there is appropriated such further sums as may be necessary to pay such expenses.

LEGISLATORS' SUBSISTENCE
LEGISLATORS' EXPENSES - HOUSE
Total Operating Expense 3,071,402 3,071,402

LEGISLATORS' EXPENSES - SENATE
Total Operating Expense 1,482,000 1,470,000

Each member of the general assembly is entitled to a subsistence allowance of forty percent (40%) of the maximum daily amount allowable to employees of the executive branch of the federal government for subsistence expenses while away from home in travel status in the Indianapolis area for:
(1) each day that the general assembly is not convened in regular or special session;

HEA 1001 — CC 1
(2) each day after the first session day held in November and before the first session
day held in January; and
(3) in calendar 2021, each day after the final recess day in April 2021 and before
the earlier of the day the general assembly adjourns sine die or November 15, 2021.

However, the subsistence allowance under subdivision (2) may not be paid with respect
to any day after the first session day held in November and before the first session
day held in January with respect to which all members of the general assembly are
entitled to a legislative business per diem, and the subsistence allowance under
subdivision (3) may not be paid to a member after the final recess day in April
with respect to any day in which the chamber in which the individual is a member
meets as a body or in any period in which the chamber is in recess for less than
six (6) consecutive days.

The subsistence allowance is payable from the appropriations for legislators' subsistence.

The officers of the senate are entitled to the following amounts annually in addition
to the subsistence allowance: president pro tempore, $7,000; assistant president
pro tempore, $3,000; majority floor leader, $5,500; assistant majority floor leader(s),
$3,500; majority floor leader emeritus, $2,500; majority caucus chair, $5,500;
assistant majority caucus chair(s), $1,500; appropriations committee chair, $5,500;
tax and fiscal policy committee chair, $5,500; appropriations committee ranking
majority member, $2,000; tax and fiscal policy committee ranking majority member,
$2,000; majority whip, $4,000; assistant majority whip, $2,000; minority floor leader,
$6,000; minority leader emeritus, $1,500; minority caucus chair, $5,000; assistant
minority floor leader, $5,000; appropriations committee ranking minority member,
$2,000; tax and fiscal policy committee ranking minority member, $2,000; minority
whip(s), $2,000; assistant minority whip, $1,000; assistant minority caucus chair(s),
$1,000; agriculture committee chair, $1,000; natural resources committee chair,
$1,000; public policy committee chair, $1,000; corrections and criminal law committee
chair, $1,000; civil law committee chair, $1,000; education and career development
chair, $1,000; elections committee chair, $1,000; environmental affairs committee
chair, $1,000; family and children services committee chair, $1,000; pensions and
labor committee chair, $1,000; health and provider services committee chair, $1,000;
homeland security and transportation committee chair, $1,000; veterans affairs and
the military committee chair, $1,000; insurance and financial institutions committee
chair, $1,000; judiciary committee chair, $1,000; local government committee chair,
$1,000; utilities committee chair, $1,000; commerce and technology committee chair,
$1,000; appointments and claims committee chair, $1,000; rules and legislative procedure
committee chair, $1,000; and ethics committee chair, $1,000. If an officer fills
more than one (1) leadership position, the officer shall be paid for the higher
paid position.

Officers of the house of representatives are entitled to the following amounts annually
in addition to the subsistence allowance: speaker of the house, $7,000; speaker

HEA 1001 — CC 1
pro tempore, $5,000; deputy speaker pro tempore, $2,000; majority floor leader, $5,500; majority caucus chair, $5,500; majority whip, $4,000; assistant majority floor leader(s), $3,500; assistant majority caucus chair(s), $2,000; assistant majority whip(s), $2,000; ways and means committee chair, $5,500; ways and means committee vice chair, $4,000; ways and means k-12 subcommittee chair, $1,500; ways and means higher education subcommittee chair, $1,500; ways and means budget subcommittee chair, $3,000; ways and means health and human services subcommittee chair, $1,500; ways and means local government subcommittee chair, $1,500; minority leader, $5,500; minority floor leader, $4,500; minority caucus chair, $4,500; minority whip, $3,000; assistant minority leader, $1,500; assistant minority floor leader, $1,500; assistant minority caucus chair, $1,500; assistant minority whip, $1,500; ways and means committee ranking minority member, $3,500; agriculture and rural development committee chair, $1,000; commerce, small business, and economic development committee chair, $1,000; courts and criminal code committee chair, $1,000; education committee chair, $1,000; elections and apportionment committee chair, $1,000; employment, labor, and pensions committee chair, $1,000; environmental affairs committee chair, $1,000; statutory committee on legislative ethics committee chair, $1,000; family, children, and human affairs committee chair, $1,000; financial institutions and insurance committee chair, $1,000; government and regulatory reform committee chair, $1,000; judiciary committee chair, $1,000; local government committee chair, $1,000; natural resources committee chair, $1,000; public health committee chair, $1,000; public policy committee chair, $1,000; roads and transportation committee chair, $1,000; rules and legislative procedures committee chair, $1,000; utilities, energy and telecommunications committee chair, $1,000; and veterans affairs and public safety committee chair, $1,000. If an officer fills more than one (1) leadership position, the officer may be paid for each of the paid positions.

If the senate or house of representatives eliminates a committee or officer referenced in this SECTION and replaces the committee or officer with a new committee or position, the above appropriations for subsistence shall be used to pay for the new committee or officer. However, this does not permit any additional amounts to be paid under this SECTION for a replacement committee or officer than would have been spent for the eliminated committee or officer. If the senate or house of representatives creates a new, additional committee or officer, or assigns additional duties to an existing officer, the above appropriations for subsistence shall be used to pay for the new committee or officer, or to adjust the annual payments made to the existing officer, in amounts determined by the legislative council.

If the funds appropriated for legislators' subsistence are insufficient to pay all the subsistence incurred, there are hereby appropriated such further sums as may be necessary to pay such subsistence.

FOR THE LEGISLATIVE COUNCIL AND THE LEGISLATIVE SERVICES AGENCY

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
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<tr>
<td></td>
<td>17,391,754</td>
<td>17,539,785</td>
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LEGISLATOR AND LAY MEMBER TRAVEL

HEA 1001 — CC 1
Included in the above appropriations for the legislative council and legislative services agency expenses are funds for usual and customary expenses associated with legislative services.

If the funds above appropriated for the legislative council and the legislative services agency and for legislator and lay member travel are insufficient to pay all the necessary expenses incurred, there are hereby appropriated such further sums as may be necessary to pay those expenses.

Any person other than a member of the general assembly who is appointed by the governor, speaker of the house, president or president pro tempore of the senate, house or senate minority floor leader, or legislative council to serve on any research, study, or survey committee or commission is entitled, when authorized by the legislative council, to a per diem instead of subsistence of $75 per day during the biennium. In addition to the per diem, such a person is entitled to mileage reimbursement, at the rate specified for members of the general assembly, for each mile necessarily traveled from the person's usual place of residence to the state capitol or other in-state site of the committee, commission, or conference. However, reimbursement for any out-of-state travel expenses claimed by lay members serving on research, study, or survey committees or commissions under the jurisdiction of the legislative council shall be based on SECTION 14 of this act, until the legislative council applies those travel policies and procedures that govern legislators and their staffs to such lay members as authorized elsewhere in this SECTION. The allowance and reimbursement permitted in this paragraph shall be paid from the legislative council appropriations for legislative and lay member travel unless otherwise provided for by a specific appropriation.

Included in the above appropriations for the legislative council and legislative services agency are funds for the printing and distribution of documents published by the legislative council, including journals, bills, resolutions, enrolled documents, the acts of the first and second regular sessions of the 122nd general assembly, the supplements to the Indiana Code for the biennium and the publication of the Indiana Administrative Code and the Indiana Register. Upon completion of the distribution of the Acts and the supplements to the Indiana Code, as provided in IC 2-6-1.5, remaining copies may be sold at a price or prices periodically determined by the legislative council. If the above appropriations for the printing and distribution of documents published by the legislative council are insufficient to pay all of the necessary expenses incurred, there are hereby appropriated such sums as may be necessary to pay such expenses.

TECHNOLOGY INFRASTRUCTURE, SOFTWARE AND SERVICES
Other Operating Expense 4,836,800 3,883,458

HEA 1001 — CC 1
If the above appropriations for technology infrastructure, software, and services are insufficient to pay all of the necessary expenses incurred, there are hereby appropriated such sums as may be necessary to pay such expenses, including state video streaming services and legislative closed captioning services. The above appropriations or any part thereof remaining unexpended and unencumbered at the close of any fiscal year remain available for expenditure until the earlier of June 30, 2025, or the purposes for which the appropriations were made are accomplished or abandoned. If any part of the appropriations have not been allotted or encumbered before the expiration of the biennium, the personnel subcommittee of the legislative council may determine that any part of the balance of the appropriations may be reverted to the state general fund.

The legislative services agency shall charge the following fees, unless the legislative council sets these or other fees at different rates:

Annual subscription to the session document service for sessions ending in odd-numbered years: $900

Annual subscription to the session document service for sessions ending in even-numbered years: $500

Per page charge for copies of legislative documents: $0.15

NATIONAL ASSOCIATION DUES
Other Operating Expense 589,537 609,975

COUNCIL OF STATE GOVERNMENTS - JUVENILE JUSTICE DATA RESEARCH PROJECT
Total Operating Expense 250,000 0

FOR THE COMMISSION ON UNIFORM STATE LAWS
Total Operating Expense 97,811 87,428

FOR THE INDIANA LOBBY REGISTRATION COMMISSION
Total Operating Expense 362,273 399,238

FOR THE INDIANA PUBLIC RETIREMENT SYSTEM
LEGISLATORS' RETIREMENT FUND
Total Operating Expense 182,512 182,512

B. JUDICIAL

FOR THE SUPREME COURT
Personal Services 14,443,945 14,443,945
Other Operating Expense 4,956,660 4,956,660

HEA 1001 — CC 1
The above appropriation for the supreme court personal services includes the subsistence allowance as provided by IC 33-38-5-8.

**LOCAL JUDGES' SALARIES**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
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<tbody>
<tr>
<td></td>
<td>76,075,172</td>
<td>76,078,664</td>
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**COUNTY PROSECUTORS' SALARIES**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
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<tbody>
<tr>
<td></td>
<td>30,017,552</td>
<td>30,017,552</td>
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</table>

The above appropriations for county prosecutors' salaries represent the amounts authorized by IC 33-39-6-5.

**SUPREME COURT TITLE IV-D**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
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<tbody>
<tr>
<td></td>
<td>1,950,000</td>
<td>1,950,000</td>
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**TRIAL COURT OPERATIONS**

<table>
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<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
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<tbody>
<tr>
<td></td>
<td>1,246,075</td>
<td>1,246,075</td>
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Of the above appropriations, $500,000 each fiscal year is for court interpreters.

**INDIANA COURT TECHNOLOGY**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
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<tbody>
<tr>
<td></td>
<td>3,000,000</td>
<td>3,000,000</td>
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<tr>
<th>Court Technology Fund (IC 33-24-6-12)</th>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
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<tbody>
<tr>
<td></td>
<td>14,588,380</td>
<td>14,588,380</td>
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</table>

Augmentation allowed.

**INDIANA CONFERENCE FOR LEGAL EDUCATION OPPORTUNITY**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
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<tr>
<td></td>
<td>778,750</td>
<td>778,750</td>
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The above funds are appropriated to the Office of Judicial Administration in lieu of the appropriation made by IC 33-24-13-7.

**GUARDIAN AD LITEM**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
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<tbody>
<tr>
<td></td>
<td>6,337,810</td>
<td>6,337,810</td>
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</table>

The Office of Judicial Administration shall use the above appropriations to administer an office of guardian ad litem and court appointed special advocate services and to provide matching funds to counties that are required to implement, in courts with juvenile jurisdiction, a guardian ad litem and court appointed special advocate program for children who are alleged to be victims of child abuse or neglect under IC 31-33 and to administer the program. A county may use these matching funds to supplement amounts collected as fees under IC 31-40-3 to be used for the operation of guardian ad litem and court appointed special advocate programs. The county fiscal body shall appropriate adequate funds for the county to be eligible for these matching funds.

**ADULT GUARDIANSHIP**

HEA 1001 — CC 1
The above appropriations are for the administration of the office of adult guardianship and to provide matching funds to county courts with probate jurisdiction that implement and administer programs for volunteer advocates for seniors and incapacitated adults who are appointed a guardian under IC 29. Volunteer advocates for seniors and incapacitated adults programs shall provide a match of 50% of the funds appropriated by the division of state court administration of which up to half may be an in-kind match and the remainder must be county funds or other local county resources. Only programs certified by the supreme court are eligible for matching funds. The above appropriations include funds to maintain an adult guardianship registry to serve as a data repository for adult guardianship cases and guardians appointed by the courts.

**CIVIL LEGAL AID**
Total Operating Expense 1,500,000 1,500,000

The above appropriations include the appropriation provided in IC 33-24-12-7.

**SPECIAL JUDGES - COUNTY COURTS**
Total Operating Expense 149,000 149,000

If the funds appropriated above for special judges of county courts are insufficient to pay all of the necessary expenses that the state is required to pay under IC 34-35-1-4, there are hereby appropriated such further sums as may be necessary to pay these expenses.

**COMMISSION ON RACE AND GENDER FAIRNESS**
Total Operating Expense 380,996 380,996

**INTERSTATE COMPACT FOR ADULT OFFENDERS**
Total Operating Expense 236,180 236,180

**PROBATION OFFICERS TRAINING**
Total Operating Expense 750,000 750,000

**VETERANS PROBLEM-SOLVING COURT**
Total Operating Expense 1,000,000 1,000,000

**DRUG AND ALCOHOL PROGRAMS FUND**
Total Operating Expense 100,000 100,000

**FOR THE PUBLIC DEFENDER COMMISSION**
Total Operating Expense 25,720,000 25,720,000

Public Defense Fund (IC 33-40-6)
Total Operating Expense 7,400,000 7,400,000

The above appropriation is made in addition to the distribution authorized by IC 33-37-7-9(c) for the purpose of reimbursing counties for indigent defense services provided to a defendant. Administrative costs may be paid from the public defense fund.
Any balance in the public defense fund is appropriated to the public defender commission. Of the above appropriations, $1,000,000 each year is for the public defense of the parents of children in need of services.

FOR THE COURT OF APPEALS

<table>
<thead>
<tr>
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<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
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<tbody>
<tr>
<td>Personal Services</td>
<td>11,140,624</td>
<td>11,140,624</td>
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<tr>
<td>Other Operating Expense</td>
<td>1,593,452</td>
<td>1,593,452</td>
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</table>

The above appropriations for the court of appeals personal services include the subsistence allowance provided by IC 33-38-5-8.

FOR THE TAX COURT

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
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<tbody>
<tr>
<td>Personal Services</td>
<td>760,834</td>
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<tr>
<td>Other Operating Expense</td>
<td>154,249</td>
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FOR THE PUBLIC DEFENDER

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<tr>
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<th>FY 2022-2023</th>
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</thead>
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<tr>
<td>Personal Services</td>
<td>6,736,625</td>
<td>6,736,625</td>
</tr>
<tr>
<td>Other Operating Expense</td>
<td>762,318</td>
<td>762,318</td>
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FOR THE PUBLIC DEFENDER COUNCIL

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<tr>
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<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
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<tbody>
<tr>
<td>Personal Services</td>
<td>1,405,856</td>
<td>1,405,856</td>
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<tr>
<td>Other Operating Expense</td>
<td>300,589</td>
<td>300,589</td>
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</table>

AT-RISK YOUTH AND FAMILIES

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,500,000</td>
<td>2,500,000</td>
<td></td>
</tr>
</tbody>
</table>

FOR THE PROSECUTING ATTORNEYS' COUNCIL

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>1,117,170</td>
<td>1,117,170</td>
</tr>
<tr>
<td>Other Operating Expense</td>
<td>136,660</td>
<td>136,660</td>
</tr>
</tbody>
</table>

DRUG PROSECUTION

<table>
<thead>
<tr>
<th>Drug Prosecution Fund (IC 33-39-8-6)</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Operating Expense</td>
<td>221,709</td>
<td>221,709</td>
</tr>
</tbody>
</table>

Augmentation allowed.

HIGH TECH CRIMES UNIT PROGRAM

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,000,000</td>
<td>4,000,000</td>
<td></td>
</tr>
</tbody>
</table>

$1,000,000 each state fiscal year shall be used for internet crimes against children.

TITLE IV-D REIMBURSEMENT FUND

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,950,000</td>
<td>1,950,000</td>
<td></td>
</tr>
</tbody>
</table>

FOR THE INDIANA PUBLIC RETIREMENT SYSTEM

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>JUDGES' RETIREMENT FUND</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Operating Expense</td>
<td>10,410,696</td>
<td>10,893,703</td>
</tr>
<tr>
<td>PROSECUTORS' RETIREMENT FUND</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Operating Expense</td>
<td>4,044,194</td>
<td>4,155,409</td>
</tr>
</tbody>
</table>
C. EXECUTIVE

FOR THE GOVERNOR'S OFFICE

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>1,883,359</td>
<td>1,883,359</td>
</tr>
<tr>
<td>Other Operating Expense</td>
<td>81,000</td>
<td>81,000</td>
</tr>
</tbody>
</table>

GOVERNOR'S RESIDENCE

| Total Operating Expense | 100,413      | 100,413      |

GOVERNOR'S CONTINGENCY FUND

| Total Operating Expense | 5,104        | 5,104        |

SUBSTANCE ABUSE PREVENTION, TREATMENT, AND ENFORCEMENT

<table>
<thead>
<tr>
<th>Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)</th>
<th>Total Operating Expense</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>5,000,000</td>
</tr>
</tbody>
</table>

WASHINGTON LIAISON OFFICE

| Total Operating Expense | 51,936        | 51,936        |

FOR THE LIEUTENANT GOVERNOR

| Total Operating Expense | 4,823,513    | 4,823,513    |

LIEUTENANT GOVERNOR'S CONTINGENCY FUND

| Total Operating Expense | 4,341        | 4,341        |

Direct disbursements from the lieutenant governor's contingency fund are not subject to the provisions of IC 5-22.

FOR THE SECRETARY OF STATE ADMINISTRATION

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>4,486,932</td>
<td>4,486,932</td>
</tr>
<tr>
<td>Other Operating Expense</td>
<td>920,612</td>
<td>920,612</td>
</tr>
</tbody>
</table>

VOTER EDUCATION OUTREACH

| Total Operating Expense | 0            | 575,000      |

FOR THE ATTORNEY GENERAL

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agency Settlement Fund (IC 4-12-16-2)</td>
<td>3,554,032</td>
<td>3,554,032</td>
</tr>
</tbody>
</table>

Augmentation allowed.

Homeowner Protection Unit Account (IC 4-6-12-9)

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>473,186</td>
<td>473,186</td>
</tr>
</tbody>
</table>

Augmentation allowed.

Real Estate Appraiser Investigative Fund (IC 25-34.1-8-7.5)

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>50,000</td>
<td>50,000</td>
</tr>
</tbody>
</table>

Augmentation allowed.

Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>818,916</td>
<td>818,916</td>
</tr>
</tbody>
</table>

Augmentation allowed.

HEA 1001 — CC 1
Abandoned Property Fund (IC 32-34-1.5)  
2,054,730  2,054,730  
Augmentation allowed.

The amounts specified from the general fund, homeowner protection unit account, agency settlement fund, real estate appraiser investigative fund, tobacco master settlement agreement fund, and abandoned property fund are for the following purposes:

<table>
<thead>
<tr>
<th>Category</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>23,883,469</td>
<td>23,883,469</td>
</tr>
<tr>
<td>Other Operating Expense</td>
<td>3,199,446</td>
<td>3,199,446</td>
</tr>
</tbody>
</table>

MEDICAID FRAUD CONTROL UNIT  
Total Operating Expense 1,400,000  1,400,000  

The above appropriation is the state's matching share of funding for the state Medicaid fraud control unit under IC 4-6-10 as prescribed by 42 U.S.C. 1396b(q). Augmentation allowed from collections.

UNCLAIMED PROPERTY  
Abandoned Property Fund (IC 32-34-1.5)  
Total Operating Expense 7,883,908  7,883,908  
Augmentation allowed.

D. FINANCIAL MANAGEMENT

FOR THE AUDITOR OF STATE  
Personal Services 5,503,465  5,503,465  
Other Operating Expense 1,429,870  1,429,870  

FOR THE STATE BOARD OF ACCOUNTS  
Personal Services 13,720,717  13,720,717  

EXAMINATIONS  
Examinations Fund (IC 5-11-4-3)  
Total Operating Expense 15,292,119  15,292,119  
Augmentation allowed.

FOR THE OFFICE OF MANAGEMENT AND BUDGET  
Personal Services 466,174  466,174  
Other Operating Expense 31,341  31,341  

FOR THE DISTRESSED UNIT APPEAL BOARD  
Total Operating Expense 4,250,000  4,250,000  

FOR THE MANAGEMENT AND PERFORMANCE HUB  
HEA 1001 — CC 1
Total Operating Expense

FOR THE STATE BUDGET AGENCY

Personal Services

Other Operating Expense

STATE AGENCY CONTINGENCY FUND

Total Operating Expense

State Agency Contingency Fund (IC 4-12-17-1)

Total Operating Expense

Augmentation allowed.

Any balance remaining on June 30, 2021 in the Personal Services/Fringe Benefits Contingency Fund shall be transferred to the state agency contingency fund effective July 1, 2021.

The above state agency contingency fund appropriations shall be allotted in the amount requested by the judicial branch, the legislative branch, and statewide elected officials by the budget agency. The above state agency contingency fund appropriation may be allotted to departments, institutions, and all state agencies by the budget agency with the approval of the governor.

Of the above appropriations, $30,000 annually shall be paid to the Indiana public retirement system in each fiscal year to pay for the local pension report.

OUTSIDE ACTS

Total Operating Expense

Augmentation allowed.

STATE BUDGET COMMITTEE

Total Operating Expense

Augmentation allowed.

Notwithstanding IC 4-12-1-11(b), the salary per diem of the legislative members of the budget committee is equal to one hundred fifty percent (150%) of the legislative business per diem allowance.

FOR THE INDIANA PUBLIC RETIREMENT SYSTEM

PUBLIC SAFETY PENSION

Total Operating Expense

Augmentation allowed.

FOR THE TREASURER OF STATE

Personal Services

Other Operating Expense

ABLE AUTHORITY (IC 12-11-14)

HEA 1001 — CC 1
The treasurer shall use the above appropriation for FY 2022 to pay for any costs associated with creating the Indiana education scholarship account program.

It is the intent of the 2021 general assembly that the above appropriation for FY 2023 for the Indiana Education Scholarship Account Program shall be the total allowable state expenditure for the program. If distributions are anticipated to exceed the total appropriations for the state fiscal year, the treasurer of state shall limit enrollment for the program.

E. TAX ADMINISTRATION

FOR THE DEPARTMENT OF REVENUE
COLLECTION AND ADMINISTRATION

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Biennial</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Operating Expense</td>
<td>285,500</td>
<td>294,000</td>
<td></td>
</tr>
<tr>
<td>INDIANA EDUCATION SCHOLARSHIP ACCOUNT PROGRAM (IC 20-51.4)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Operating Expense</td>
<td>3,000,000</td>
<td>10,000,000</td>
<td></td>
</tr>
</tbody>
</table>

With the approval of the governor and the budget agency, the department shall annually reimburse the state general fund for expenses incurred in support of the collection of dedicated fund revenue according to the department's cost allocation plan.

With the approval of the governor and the budget agency, the foregoing sums for the department of state revenue may be augmented to an amount not exceeding in total, together with the above specific amounts, one and one-tenth percent (1.1%) of the amount of money collected by the department of state revenue from taxes and fees.

OUTSIDE COLLECTIONS

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Operating Expense</td>
<td>4,585,887</td>
<td>4,585,887</td>
</tr>
</tbody>
</table>

With the approval of the governor and the budget agency, the foregoing sums for the department of state revenue's outside collections may be augmented to an amount not exceeding in total, together with the above specific amounts, one and one-tenth percent (1.1%) of the amount of money collected by the department from taxes and fees.

MOTOR CARRIER REGULATION

Motor Carrier Regulation Fund (IC 8-2.1-23)

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>5,205,090</td>
<td>5,205,090</td>
</tr>
<tr>
<td>Other Operating Expense</td>
<td>3,409,489</td>
<td>3,409,489</td>
</tr>
</tbody>
</table>

Augmentation allowed.

FOR THE INDIANA GAMING COMMISSION

HEA 1001 — CC 1
<table>
<thead>
<tr>
<th>Fund</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Biennial</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Gaming Fund (IC 4-33-13-2)</td>
<td>2,310,874</td>
<td>2,310,874</td>
<td></td>
</tr>
<tr>
<td>Gaming Investigations Fund (IC 4-33-4-18(b))</td>
<td>1,074,000</td>
<td>1,074,000</td>
<td></td>
</tr>
</tbody>
</table>

The amounts specified from the state gaming fund and gaming investigations fund are for the following purposes:

<table>
<thead>
<tr>
<th>Purpose</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Augmentation allowed.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>3,047,610</td>
<td>3,047,610</td>
<td></td>
</tr>
<tr>
<td>Other Operating Expense</td>
<td>337,264</td>
<td>337,264</td>
<td></td>
</tr>
</tbody>
</table>

The above appropriations to the Indiana gaming commission are made from revenues accruing to the state gaming fund under IC 4-33 before any distribution is made under IC 4-33-13-5.

The above appropriations to the Indiana gaming commission are made instead of the appropriation made in IC 4-33-13-4.

**GAMING RESEARCH DIVISION**

<table>
<thead>
<tr>
<th>Purpose</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>5,000</td>
<td>5,000</td>
</tr>
<tr>
<td>Other Operating Expense</td>
<td>320,000</td>
<td>320,000</td>
</tr>
</tbody>
</table>

**ATHLETIC COMMISSION**

<table>
<thead>
<tr>
<th>Fund</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Augmentation allowed.</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Gaming Fund (IC 4-33-13-2)</td>
<td>92,371</td>
<td>92,371</td>
<td></td>
</tr>
<tr>
<td>Athletic Fund (IC 4-33-22-9)</td>
<td>6,000</td>
<td>6,000</td>
<td></td>
</tr>
</tbody>
</table>

**FANTASY SPORTS REGULATION AND ADMINISTRATION**

<table>
<thead>
<tr>
<th>Fund</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Augmentation allowed.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fantasy Sports Regulation and Administration Fund (IC 4-33-24-28)</td>
<td>25,500</td>
<td>25,500</td>
<td></td>
</tr>
</tbody>
</table>

**FOR THE INDIANA HORSE RACING COMMISSION**

<table>
<thead>
<tr>
<th>Fund</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>1,873,711</td>
<td>1,873,711</td>
</tr>
<tr>
<td>Other Operating Expense</td>
<td>409,870</td>
<td>409,870</td>
</tr>
</tbody>
</table>

The above appropriations to the Indiana horse racing commission are made from revenues accruing to the Indiana horse racing commission before any distribution is made under IC 4-31-9.

**STANDARDBRED ADVISORY BOARD**

<table>
<thead>
<tr>
<th>Fund</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indiana Horse Racing Commission Operating Fund (IC 4-31-10-2)</td>
<td>HEA 1001</td>
<td>CC 1</td>
</tr>
</tbody>
</table>
FOR THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Personal Services 3,201,090 3,201,090
Other Operating Expense 495,111 495,111
Assessment Training Fund (IC 6-1.1-5.5-4.7) 540,280 540,280
Total Operating Expense 540,280 540,280
Augmentation allowed.

FOR THE INDIANA BOARD OF TAX REVIEW

Personal Services 1,292,876 1,292,876
Other Operating Expense 74,092 74,092
Assessment Training Fund (IC 6-1.1-5.5-4.7) 320,628 320,628
Total Operating Expense 320,628 320,628
Augmentation allowed.

F. ADMINISTRATION

FOR THE DEPARTMENT OF ADMINISTRATION

Personal Services 10,653,021 10,653,021
Other Operating Expense 11,671,441 11,671,441
MOTOR POOL ROTARY FUND
Total Operating Expense 6,882,500 9,875,000
Indiana Horse Racing Commission Operating Fund (IC 4-31-10-2)
Total Operating Expense 28,000 0
Gaming Enforcement Agents (IC 4-35-4-5)
Total Operating Expense 18,980 18,980
Charity Gaming Enforcement Fund (IC 4-32.3-7-1)
Total Operating Expense 21,942 21,942
Fire and Building Services Fund (IC 22-12-6-1)
Total Operating Expense 345,847 320,053
State Highway Fund (IC 8-23-9-54)
Total Operating Expense 3,089,000 3,089,000

The budget agency may transfer portions of the above dedicated fund appropriations from the department of administration back to the agency that provided the appropriation if necessary.

In addition to the appropriations above, the budget agency with the approval of the governor may transfer appropriations to the motor pool rotary fund for the purchase of vehicles and related equipment.

FOR THE STATE PERSONNEL DEPARTMENT

Personal Services 2,863,157 2,863,157

HEA 1001 — CC 1
Other Operating Expense 152,830 152,830

GOVERNOR'S FELLOWSHIP PROGRAM
Total Operating Expense 280,779 280,779

OFFICE OF ADMINISTRATIVE LAW PROCEEDINGS
Total Operating Expense 1,500,000 1,500,000

FOR THE STATE EMPLOYEES' APPEALS COMMISSION
Total Operating Expense 136,337 136,337

FOR THE OFFICE OF TECHNOLOGY
PAY PHONE FUND
Correctional Facilities Calling System Fund (IC 5-22-23-7)
Total Operating Expense 1,175,918 1,175,918
Augmentation allowed.

The pay phone fund is established for the procurement of hardware, software, and related equipment and services needed to expand and enhance the state campus backbone and other central information technology initiatives. Such procurements may include, but are not limited to, wiring and rewiring of state offices, Internet services, video conferencing, telecommunications, application software, and related services. Notwithstanding IC 5-22-23-5, the fund consists of the net proceeds received from contracts with companies providing phone services at state institutions and other state properties. The fund shall be administered by the office of technology. Money in the fund may be spent by the office in compliance with a plan approved by the budget agency. Any money remaining in the fund at the end of any fiscal year does not revert to the general fund or any other fund but remains in the pay phone fund.

FOR THE INDIANA ARCHIVES AND RECORDS ADMINISTRATION
Personal Services 1,652,459 1,652,459
Other Operating Expense 381,021 381,021

FOR THE OFFICE OF THE PUBLIC ACCESS COUNSELOR
Personal Services 264,309 264,309
Other Operating Expense 35,867 35,867

G. OTHER

FOR THE OFFICE OF INSPECTOR GENERAL
Personal Services 1,111,157 1,111,157
Other Operating Expense 74,000 74,000

STATE ETHICS COMMISSION
Total Operating Expense 4,011 4,011

FOR THE SECRETARY OF STATE

HEA 1001 — CC 1
FY 2021-2022 FY 2022-2023 Biennial
Appropriation Appropriation Appropriation

ELECTION DIVISION
Personal Services 1,020,095 1,020,095
Other Operating Expense 241,650 241,650

VOTER LIST MAINTENANCE
Total Operating Expense 883,087 883,087

VOTER REGISTRATION SYSTEM
Total Operating Expense 3,211,759 3,211,759

VOTING SYSTEM TECHNICAL OVERSIGHT PROGRAM
Total Operating Expense 595,000 595,000

SECTION 4. [EFFECTIVE JULY 1, 2021]

PUBLIC SAFETY

A. CORRECTION

FOR THE DEPARTMENT OF CORRECTION
CENTRAL OFFICE
Personal Services 15,786,135 15,786,135
Other Operating Expense 10,585,988 10,585,988

ESCAPEE COUNSEL AND TRIAL EXPENSE
Total Operating Expense 199,736 199,736

COUNTY JAIL MISDEMEANANT HOUSING
Total Operating Expense 4,152,639 4,152,639

ADULT CONTRACT BEDS
Total Operating Expense 1,048,200 1,048,200

STAFF DEVELOPMENT AND TRAINING
Personal Services 2,395,274 2,395,274
Other Operating Expense 205,438 205,438

PAROLE BOARD
Total Operating Expense 887,990 887,990

INFORMATION MANAGEMENT SERVICES
Total Operating Expense 1,374,209 1,374,209

JUVENILE TRANSITION
Total Operating Expense 1,436,884 1,436,884

COMMUNITY CORRECTIONS PROGRAMS
Total Operating Expense 72,449,242 72,449,242

The above appropriations for community corrections programs are not subject to transfer to any other fund or to transfer, assignment, or reassignment for any other use or purpose by the state board of finance notwithstanding IC 4-9.1-1-7 and IC 4-13-2-23 or by the budget agency notwithstanding IC 4-12-1-12 or any other law.

Notwithstanding IC 4-13-2-19 and any other law, the above appropriations for community corrections programs do not revert to the general fund or another fund at the close of the fiscal year.

HEA 1001 — CC 1
of a state fiscal year but remain available in subsequent state fiscal years for the purposes of the program.

The appropriations are not subject to having allotment withheld by the state budget agency.

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2021-2022 Appropriation</th>
<th>FY 2022-2023 Appropriation</th>
</tr>
</thead>
<tbody>
<tr>
<td>HOOSIER INITIATIVE FOR RE-ENTRY (HIRE)</td>
<td>648,742</td>
<td>648,742</td>
</tr>
<tr>
<td>INDIANAPOLIS RE-ENTRY EDUCATION FACILITY</td>
<td>700,000</td>
<td>700,000</td>
</tr>
<tr>
<td>CENTRAL EMERGENCY RESPONSE</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Services</td>
<td>1,226,045</td>
<td>1,226,045</td>
</tr>
<tr>
<td>Other Operating Expense</td>
<td>142,812</td>
<td>142,812</td>
</tr>
<tr>
<td>HEPATITIS C TREATMENT</td>
<td>19,682,000</td>
<td>24,037,000</td>
</tr>
<tr>
<td>DRUG ABUSE PREVENTION</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Drug Abuse Fund (IC 11-8-2-11)</td>
<td>127,500</td>
<td>127,500</td>
</tr>
<tr>
<td>EXONERATION FUND</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>COUNTY JAIL MAINTENANCE CONTINGENCY FUND</td>
<td>33,000,000</td>
<td>34,000,000</td>
</tr>
</tbody>
</table>

The above appropriation shall be used for expenses relating to the restitution of wrongfully incarcerated persons in IC 5-2-23. The department shall collaborate with the Indiana Criminal Justice Institute to administer this program.

Of the above appropriation, the department of correction may distribute up to $25,300,000 to sheriffs for the cost of persons convicted of level 6 felonies that are incarcerated in county jails pursuant to IC 35-38-3-3(d). The department shall adopt a formula, subject to approval by the state budget agency, that allocates this funding to sheriffs in a manner that considers previous reimbursements for persons convicted of level 6 felonies and the current number of level 6 abstracts in a county jail in proportion to all county jails.

Of the above appropriation, the department of correction may distribute up to $7,700,000 in FY 2022 and $10,700,000 in FY 2023 to sheriffs for the costs of jail and parole holds. The department shall reimburse sheriffs up to $40 per day for

HEA 1001 — CC 1
the costs of persons incarcerated in county jails that are convicted of felonies. Reimbursement shall be based on the later of 1) the dates of incarceration when persons are incarcerated for more than five (5) days after the day of sentencing or 2) the date upon which the department receives the abstract of judgment and sentencing order. All requests for reimbursement shall be in conformity with department of correction policy. In addition to the per diem of up to $40, the state shall reimburse the sheriffs for expenses determined by the sheriff to be medically necessary medical care to the convicted persons. If the sheriff or county receives money with respect to a convicted person (from a source other than the county), the per diem or medical expense reimbursement with respect to the convicted person shall be reduced by the amount received. A sheriff shall not be required to comply with IC 35-38-3-4(a) or transport convicted persons within five (5) days after the day of sentencing if the department of correction does not have the capacity to receive the convicted person.

## CORRECTIONAL SERVICES

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Operating Expense</td>
<td>160,159,148</td>
<td>160,159,148</td>
</tr>
</tbody>
</table>

The above appropriations include amounts for food, educational, and medical services.

## JUVENILE DETENTION ALTERNATIVES INITIATIVE (JDAI)

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Operating Expense</td>
<td>3,017,447</td>
<td>3,017,447</td>
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</tbody>
</table>

## PAROLE DIVISION

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Operating Expense</td>
<td>13,810,281</td>
<td>13,810,281</td>
</tr>
</tbody>
</table>

## HERITAGE TRAIL CORRECTIONAL FACILITY

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Operating Expense</td>
<td>8,738,507</td>
<td>8,738,507</td>
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</tbody>
</table>

## SOUTH BEND COMMUNITY RE-ENTRY CENTER

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Operating Expense</td>
<td>2,171,865</td>
<td>2,171,865</td>
</tr>
<tr>
<td>Work Release Fund (IC 11-10-8-6.5)</td>
<td>655,820</td>
<td>655,820</td>
</tr>
<tr>
<td>Total Operating Expense</td>
<td>2,171,865</td>
<td>2,171,865</td>
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</table>

Augmentation allowed.

## INDIANA STATE PRISON

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>36,670,286</td>
<td>36,670,286</td>
</tr>
<tr>
<td>Other Operating Expense</td>
<td>5,528,973</td>
<td>5,528,973</td>
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</table>

## PENDLETON CORRECTIONAL FACILITY

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>33,896,695</td>
<td>33,896,695</td>
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<tr>
<td>Other Operating Expense</td>
<td>4,394,466</td>
<td>4,394,466</td>
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## CORRECTIONAL INDUSTRIAL FACILITY

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>22,446,621</td>
<td>22,446,621</td>
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<tr>
<td>Other Operating Expense</td>
<td>1,364,124</td>
<td>1,364,124</td>
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</table>

## INDIANA WOMEN'S PRISON

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>12,993,480</td>
<td>12,993,480</td>
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<tr>
<td>Other Operating Expense</td>
<td>1,304,985</td>
<td>1,304,985</td>
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HEA 1001 — CC I
<table>
<thead>
<tr>
<th>Facility</th>
<th>FY 2021-2022 Appropriation</th>
<th>FY 2022-2023 Appropriation</th>
<th>Biennial Appropriation</th>
</tr>
</thead>
<tbody>
<tr>
<td>PUTNAMVILLE CORRECTIONAL FACILITY</td>
<td></td>
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<td></td>
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<tr>
<td>Personal Services</td>
<td>33,377,336</td>
<td>33,377,336</td>
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<tr>
<td>Other Operating Expense</td>
<td>2,814,807</td>
<td>2,814,807</td>
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<tr>
<td>WABASH VALLEY CORRECTIONAL FACILITY</td>
<td></td>
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<tr>
<td>Personal Services</td>
<td>43,044,710</td>
<td>43,044,710</td>
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<tr>
<td>Other Operating Expense</td>
<td>3,953,977</td>
<td>3,953,977</td>
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<tr>
<td>BRANCHVILLE CORRECTIONAL FACILITY</td>
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<tr>
<td>Personal Services</td>
<td>17,681,071</td>
<td>17,681,071</td>
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<tr>
<td>Other Operating Expense</td>
<td>2,023,166</td>
<td>2,023,166</td>
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<tr>
<td>WESTVILLE CORRECTIONAL FACILITY</td>
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<td>Personal Services</td>
<td>47,091,628</td>
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<tr>
<td>Other Operating Expense</td>
<td>4,183,941</td>
<td>4,183,941</td>
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<tr>
<td>ROCKVILLE CORRECTIONAL FACILITY FOR WOMEN</td>
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<tr>
<td>Personal Services</td>
<td>16,823,679</td>
<td>16,823,679</td>
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<tr>
<td>Other Operating Expense</td>
<td>1,773,034</td>
<td>1,773,034</td>
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<tr>
<td>PLAINFIELD CORRECTIONAL FACILITY</td>
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<tr>
<td>Personal Services</td>
<td>24,846,722</td>
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<tr>
<td>Other Operating Expense</td>
<td>3,063,226</td>
<td>3,063,226</td>
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<tr>
<td>RECEPTION AND DIAGNOSTIC CENTER</td>
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<tr>
<td>Personal Services</td>
<td>16,197,190</td>
<td>16,197,190</td>
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<tr>
<td>Other Operating Expense</td>
<td>1,272,105</td>
<td>1,272,105</td>
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<tr>
<td>MIAMI CORRECTIONAL FACILITY</td>
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<tr>
<td>Personal Services</td>
<td>31,243,293</td>
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<tr>
<td>Other Operating Expense</td>
<td>4,485,552</td>
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<tr>
<td>NEW CASTLE CORRECTIONAL FACILITY</td>
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<tr>
<td>Other Operating Expense</td>
<td>41,398,400</td>
<td>41,398,400</td>
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<tr>
<td>CHAIN O’ LAKES CORRECTIONAL FACILITY</td>
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<tr>
<td>Personal Services</td>
<td>1,659,389</td>
<td>1,659,389</td>
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<tr>
<td>Other Operating Expense</td>
<td>205,475</td>
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<tr>
<td>MADISON CORRECTIONAL FACILITY</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Services</td>
<td>12,089,906</td>
<td>12,089,906</td>
<td></td>
</tr>
<tr>
<td>Other Operating Expense</td>
<td>1,280,043</td>
<td>1,280,043</td>
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<tr>
<td>EDINBURGH CORRECTIONAL FACILITY</td>
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<td></td>
</tr>
<tr>
<td>Personal Services</td>
<td>4,357,056</td>
<td>4,357,056</td>
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<tr>
<td>Other Operating Expense</td>
<td>365,579</td>
<td>365,579</td>
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<tr>
<td>NORTH CENTRAL JUVENILE CORRECTIONAL FACILITY</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Personal Services</td>
<td>12,867,579</td>
<td>12,867,579</td>
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<tr>
<td>Other Operating Expense</td>
<td>752,485</td>
<td>752,485</td>
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<tr>
<td>LAPORTE JUVENILE CORRECTIONAL FACILITY</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Services</td>
<td>4,221,165</td>
<td>4,221,165</td>
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<tr>
<td>Other Operating Expense</td>
<td>284,745</td>
<td>284,745</td>
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<tr>
<td>PENDLETON JUVENILE CORRECTIONAL FACILITY</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Services</td>
<td>18,282,033</td>
<td>18,282,033</td>
<td></td>
</tr>
<tr>
<td>Other Operating Expense</td>
<td>939,152</td>
<td>939,152</td>
<td></td>
</tr>
</tbody>
</table>
FOR THE DEPARTMENT OF ADMINISTRATION
DEPARTMENT OF CORRECTION OMBUDSMAN BUREAU

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Biennial</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>133,115</td>
<td>133,115</td>
<td></td>
</tr>
<tr>
<td>Other Operating Expense</td>
<td>69,323</td>
<td>69,323</td>
<td></td>
</tr>
</tbody>
</table>

B. LAW ENFORCEMENT

FOR THE INDIANA STATE POLICE AND MOTOR CARRIER INSPECTION

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Biennial</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Operating Expense</td>
<td>154,406,570</td>
<td>154,406,570</td>
<td></td>
</tr>
<tr>
<td>Motor Carrier Regulation Fund (IC 8-2.1-23)</td>
<td>5,041,673</td>
<td>5,041,673</td>
<td></td>
</tr>
</tbody>
</table>

Augmentation allowed from the motor carrier regulation fund.

The amounts specified from the General Fund and the Motor Carrier Regulation Fund are for the following purposes:

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Biennial</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>140,740,927</td>
<td>140,740,927</td>
<td></td>
</tr>
<tr>
<td>Other Operating Expense</td>
<td>18,707,316</td>
<td>18,707,316</td>
<td></td>
</tr>
</tbody>
</table>

The above appropriations include funds for the state police minority recruiting program.

The above appropriations for the Indiana state police and motor carrier inspection include funds for the police security detail to be provided to the Indiana state fair board. However, amounts actually expended to provide security for the Indiana state fair board as determined by the budget agency shall be reimbursed by the Indiana state fair board to the state general fund.

ISP SALARY MATRIX ADJUSTMENT

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Biennial</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>0</td>
<td>4,025,000</td>
<td></td>
</tr>
</tbody>
</table>

The above appropriations are for an adjustment to the ISP salary matrix. The Indiana State Police may not adjust the ISP salary matrix until after review by the budget committee.

ISP OPEB CONTRIBUTION

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Biennial</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Operating Expense</td>
<td>5,964,305</td>
<td>6,006,409</td>
<td></td>
</tr>
</tbody>
</table>

INDIANA INTELLIGENCE FUSION CENTER

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Biennial</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Operating Expense</td>
<td>1,254,309</td>
<td>1,254,309</td>
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</tbody>
</table>

FORENSIC AND HEALTH SCIENCES LABORATORIES

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Biennial</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Operating Expense</td>
<td>12,522,368</td>
<td>12,522,368</td>
<td></td>
</tr>
<tr>
<td>Motor Carrier Regulation Fund (IC 8-2.1-23)</td>
<td>464,960</td>
<td>464,960</td>
<td></td>
</tr>
</tbody>
</table>

Augmentation allowed from the motor carrier regulation fund.

HEA 1001 — CC 1
The amounts specified from the Motor Carrier Regulation Fund and the General Fund are for the following purposes:

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Biennial</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>12,707,328</td>
<td>12,707,328</td>
<td></td>
</tr>
<tr>
<td>Other Operating Expense</td>
<td>280,000</td>
<td>280,000</td>
<td></td>
</tr>
</tbody>
</table>

**ENFORCEMENT AID**

| Total Operating Expense      | 59,791       | 59,791       |             |

The above appropriations for enforcement aid are to meet unforeseen emergencies of a confidential nature. They are to be expended under the direction of the superintendent and to be accounted for solely on the superintendent's authority.

**RETIREMENT PENSION FUND**

| Total Operating Expense      | 25,255,100   | 25,255,100   |             |

The above appropriations shall be paid into the state police pension fund provided for in IC 10-12-2 in twelve (12) equal installments on or before July 30 and on or before the 30th of each succeeding month thereafter.

If the amount actually required under IC 10-12-2 is greater than the above appropriations, then, with the approval of the governor and the budget agency, those sums may be augmented from the general fund.

**BENEFIT TRUST FUND**

| Total Operating Expense      | 6,000,000    | 6,000,000    |             |

All benefits to members shall be paid by warrant drawn on the treasurer of state by the auditor of state on the basis of claims filed and approved by the trustees of the state police pension and benefit funds created by IC 10-12-2.

If the amount actually required under IC 10-12-2 is greater than the above appropriations, then, with the approval of the governor and the budget agency, those sums may be augmented from the general fund.

**PRE-1987 RETIREMENT**

| Total Operating Expense      | 5,450,000    | 5,450,000    |             |

If the amount actually required under IC 10-12-5 is greater than the above appropriations, then, with the approval of the governor and the budget agency, those sums may be augmented from the general fund.

**ACCIDENT REPORTING**

| Accident Report Account (IC 9-26-9-3) | Total Operating Expense | 4,122         | 4,122       |

HEA 1001 — CC 1
Augmentation allowed.

**DRUG INTERDICTION**

Drug Interdiction Fund (IC 10-11-7)

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>202,249</td>
<td>202,249</td>
</tr>
</tbody>
</table>

Augmentation allowed.

**DNA SAMPLE PROCESSING**

DNA Sample Processing (IC 10-13-6-9.5)

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1,776,907</td>
<td>1,776,907</td>
</tr>
</tbody>
</table>

Augmentation allowed.

**FOR THE INTEGRATED PUBLIC SAFETY COMMISSION**

Integrated Public Safety Communications Fund (IC 5-26-4-1)

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>14,698,322</td>
<td>14,698,322</td>
</tr>
</tbody>
</table>

Augmentation allowed.

**FOR THE ADJUTANT GENERAL**

Personal Services 4,442,336 4,442,336

Other Operating Expense 5,152,993 5,152,993

CAMP ATTERBURY MUSCATATUCK CENTER FOR COMPLEX OPERATIONS

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>503,273</td>
<td>503,273</td>
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</table>

MUTC - MUSCATATUCK URBAN TRAINING CENTER

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>927,658</td>
<td>927,658</td>
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</table>

HOOSIER YOUTH CHALLENGE ACADEMY

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2,385,031</td>
<td>2,385,031</td>
</tr>
</tbody>
</table>

GOVERNOR'S CIVIL AND MILITARY CONTINGENCY FUND

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>65,031</td>
<td>65,031</td>
</tr>
</tbody>
</table>

The above appropriations for the governor's civil and military contingency fund are made under IC 10-16-11-1.

**FOR THE CRIMINAL JUSTICE INSTITUTE**

Indiana Safe Schools Fund (IC 5-2-10.1-2)

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>25,000</td>
<td>25,000</td>
</tr>
</tbody>
</table>

Augmentation allowed.

Violent Crime Victims Compensation Fund (IC 5-2-6.1-40)

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>10,000</td>
<td>10,000</td>
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</tbody>
</table>

Augmentation allowed.

Victim and Witness Assistance Fund (IC 5-2-6-14)

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>50,000</td>
<td>50,000</td>
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</table>

Augmentation allowed.

State Drug Free Communities Fund (IC 5-2-10-2)

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>50,000</td>
<td>50,000</td>
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</tbody>
</table>

Augmentation allowed.

HEA 1001 — CC 1
To facilitate the duties of the Indiana criminal justice institute as outlined in IC 5-2-6-3, the above appropriation is not subject to the provisions of IC 4-9.1-1-7 when used to support other state agencies through the awarding of state match dollars.

**VICTIM AND WITNESS ASSISTANCE**
- Victim and Witness Assistance Fund (IC 5-2-6-14)
  - Total Operating Expense: $381,833
  - Augmentation allowed.

**ALCOHOL AND DRUG COUNTERMEASURES**
- Alcohol and Drug Countermeasures Fund (IC 9-27-2-11)
  - Total Operating Expense: $335,000
  - Augmentation allowed.

**STATE DRUG FREE COMMUNITIES**
- State Drug Free Communities Fund (IC 5-2-10-2)
  - Total Operating Expense: $323,125
  - Augmentation allowed.

**INDIANA SAFE SCHOOLS**
- Indiana Safe Schools Fund (IC 5-2-10.1-2)
  - Total Operating Expense: $1,313,059
  - Indiana Safe Schools Fund
  - Total Operating Expense: $300,000
  - Augmentation allowed from Indiana Safe Schools Fund.

The above appropriations for the Indiana safe schools program are for the purpose of providing grants to school corporations and charter schools for school safe haven programs, emergency preparedness programs, and school safety programs. The criminal justice institute shall transfer $750,000 each fiscal year to the department of education to provide training to school safety specialists.

**INDIANA CRIME GUNS TASK FORCE**
- Total Operating Expense: $5,000,000

**LOCAL LAW ENFORCEMENT TRAINING GRANTS**
- Total Operating Expense: $3,500,000

The above appropriations are for the purpose of providing grants to city, town, and county law enforcement agencies to conduct law enforcement training, including the purchase of supplies and training materials. Law enforcement agencies may apply for grants in accordance with policies and procedures established by the criminal justice institute. A grant awarded by the criminal justice institute to a law enforcement agency in a fiscal year may not exceed the amount that the law enforcement agency received from fees collected pursuant to IC 35-47-2-3 in calendar year 2020.
### OFFICE OF TRAFFIC SAFETY

<table>
<thead>
<tr>
<th>Appropriation</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Biennial</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Operating Expense</td>
<td>507,633</td>
<td>507,633</td>
<td></td>
</tr>
</tbody>
</table>

The above appropriation for the office of traffic safety may be used to cover the state match requirement for this program according to the current highway safety plan approved by the governor and the budget agency.

### SEXUAL ASSAULT VICTIMS' ASSISTANCE

<table>
<thead>
<tr>
<th>Appropriation</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Biennial</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Operating Expense</td>
<td>2,000,000</td>
<td>2,000,000</td>
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</table>

### VICTIMS OF VIOLENT CRIME ADMINISTRATION

<table>
<thead>
<tr>
<th>Appropriation</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Biennial</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Operating Expense</td>
<td>3,636,841</td>
<td>3,636,841</td>
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</tr>
<tr>
<td>Violent Crime Victims Compensation Fund (IC 5-2-6.1-40)</td>
<td></td>
<td></td>
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<tr>
<td>Total Operating Expense</td>
<td>2,550,844</td>
<td>2,550,844</td>
<td></td>
</tr>
</tbody>
</table>

Augmentation allowed from the violent crime victims compensation fund.

If appropriations are insufficient to pay eligible claims, the budget agency may augment from the general fund.

### DOMESTIC VIOLENCE PREVENTION AND TREATMENT

<table>
<thead>
<tr>
<th>Appropriation</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Biennial</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Operating Expense</td>
<td>5,000,000</td>
<td>5,000,000</td>
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<tr>
<td>Domestic Violence Prevention and Treatment Fund (IC 5-2-6.7-4)</td>
<td></td>
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<tr>
<td>Total Operating Expense</td>
<td>1,226,800</td>
<td>1,226,800</td>
<td></td>
</tr>
</tbody>
</table>

Augmentation allowed from domestic violence prevention and treatment fund.

The above appropriations are for programs for the prevention of domestic violence. The appropriations may not be used to construct a shelter.

### FOR THE DEPARTMENT OF TOXICOLOGY

<table>
<thead>
<tr>
<th>Appropriation</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Biennial</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Operating Expense</td>
<td>2,249,632</td>
<td>2,249,632</td>
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</table>

### BREATH TEST TRAINING AND CERTIFICATION

<table>
<thead>
<tr>
<th>Appropriation</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Biennial</th>
</tr>
</thead>
<tbody>
<tr>
<td>Breath Test Training and Certification Fund (IC 10-20-2-9)</td>
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<tr>
<td>Total Operating Expense</td>
<td>355,000</td>
<td>355,000</td>
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</tbody>
</table>

Augmentation allowed from the Breath Test Training and Certification Fund.

### FOR THE CORONERS TRAINING BOARD

<table>
<thead>
<tr>
<th>Appropriation</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Biennial</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coroners Training and Continuing Education Fund (IC 4-23-6.5-8)</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Total Operating Expense</td>
<td>400,000</td>
<td>400,000</td>
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</tbody>
</table>

Augmentation allowed.

The state department of health shall administer the Coroners Training and Continuing Education Fund.

### FOR THE LAW ENFORCEMENT TRAINING ACADEMY

<table>
<thead>
<tr>
<th>Appropriation</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Biennial</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2,287,272</td>
<td>2,287,272</td>
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</tbody>
</table>

HEA 1001 — CC 1
Law Enforcement Academy Fund (IC 5-2-1-13)

2,584,810 2,622,760

Augmentation allowed from the Law Enforcement Academy Fund.

The amounts specified from the General Fund and the Law Enforcement Academy Fund are for the following purposes:

| Total Operating Expense | 4,872,082 | 4,910,032 |

C. REGULATORY AND LICENSING

FOR THE BUREAU OF MOTOR VEHICLES

Personal Services 15,780,460 15,780,460
Other Operating Expense 10,529,389 10,529,389

FINANCIAL RESPONSIBILITY COMPLIANCE VERIFICATION

Financial Responsibility Compliance Verification Fund (IC 9-25-9-7)

Total Operating Expense 6,436,521 6,608,981

Augmentation allowed.

MOTORCYCLE OPERATOR SAFETY

Motorcycle Operator Safety Education Fund (IC 9-27-7-7)

Total Operating Expense 1,430,622 1,411,122

Augmentation allowed.

LICENSE BRANCHES

Bureau of Motor Vehicles Commission Fund (IC 9-14-14-1)

Total Operating Expense 106,681,667 106,681,667

Augmentation allowed.

FOR THE DEPARTMENT OF LABOR

Personal Services 651,148 651,148
Other Operating Expense 52,037 52,037

BUREAU OF MINES AND SAFETY

Total Operating Expense 156,517 156,517

QUALITY, METRICS, AND STATISTICS (M.I.S.)

Total Operating Expense 151,682 151,682

OCCUPATIONAL SAFETY AND HEALTH

Total Operating Expense 2,269,118 2,269,118

The above appropriations for occupational safety and health and M.I.S. research and statistics reflect only the general fund portion of the total program costs of the Indiana occupational safety and health plan as approved by the U.S. Department of Labor. It is the intent of the general assembly that the Indiana department of labor apply to the federal government for the federal share of the total program costs.

EMPLOYMENT OF YOUTH

HEA 1001 — CC 1
<table>
<thead>
<tr>
<th>Fund Description</th>
<th>FY 2021-2022 Appropriation</th>
<th>FY 2022-2023 Appropriation</th>
<th>Biennial Appropriation</th>
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<tbody>
<tr>
<td>Labor Education and Youth Employment Fund (IC 22-2-18.1-32)</td>
<td>532,110</td>
<td>532,110</td>
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<tr>
<td>Total Operating Expense</td>
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<td>Augmentation allowed.</td>
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<tr>
<td>INSAFE</td>
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<tr>
<td>Special Fund for Safety and Health Consultation Services (IC 22-8-1.1-48)</td>
<td>380,873</td>
<td>380,873</td>
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<tr>
<td>Total Operating Expense</td>
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<tr>
<td>FOR THE DEPARTMENT OF INSURANCE</td>
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<td></td>
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<tr>
<td>Department of Insurance Fund (IC 27-1-3-28)</td>
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<tr>
<td>Personal Services</td>
<td>6,191,755</td>
<td>6,191,755</td>
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<tr>
<td>Other Operating Expense</td>
<td>1,199,878</td>
<td>1,199,878</td>
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<tr>
<td>Total Operating Expense</td>
<td>4,300,000</td>
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<td>Augmentation allowed.</td>
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<tr>
<td>ALL PAYER CLAIMS DATABASE</td>
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<tr>
<td>Department of Insurance Fund (IC 27-1-3-28)</td>
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<tr>
<td>Total Operating Expense</td>
<td>66,465</td>
<td>66,465</td>
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<tr>
<td>PATIENT'S COMPENSATION AUTHORITY</td>
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<tr>
<td>Patient's Compensation Fund (IC 34-18-6-1)</td>
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<tr>
<td>Total Operating Expense</td>
<td>4,149,289</td>
<td>4,149,289</td>
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<tr>
<td>Augmentation allowed.</td>
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<tr>
<td>POLITICAL SUBDIVISION RISK MANAGEMENT</td>
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<tr>
<td>Political Subdivision Risk Management Fund (IC 27-1-29-10)</td>
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<tr>
<td>Other Operating Expense</td>
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<tr>
<td>MINE SUBSIDENCE INSURANCE</td>
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<tr>
<td>Mine Subsidence Insurance Fund (IC 27-7-9-7)</td>
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<tr>
<td>Total Operating Expense</td>
<td>2,400,000</td>
<td>2,400,000</td>
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<td>Augmentation allowed.</td>
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<tr>
<td>TITLE INSURANCE ENFORCEMENT OPERATING</td>
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<tr>
<td>Title Insurance Enforcement Fund (IC 27-7-3.6-1)</td>
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<tr>
<td>Total Operating Expense</td>
<td>902,940</td>
<td>902,940</td>
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<tr>
<td>Augmentation allowed.</td>
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<tr>
<td>FOR THE ALCOHOL AND TOBACCO COMMISSION</td>
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<tr>
<td>Enforcement and Administration Fund (IC 7.1-4-10-1)</td>
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<tr>
<td>Personal Services</td>
<td>10,854,298</td>
<td>10,854,298</td>
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<tr>
<td>Other Operating Expense</td>
<td>1,645,458</td>
<td>1,645,458</td>
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<td>Augmentation allowed.</td>
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<tr>
<td>YOUTH TOBACCO EDUCATION AND ENFORCEMENT</td>
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</tr>
<tr>
<td>Richard D. Doyle Youth Tobacco Education and Enforcement Fund (IC 7.1-6-2-6)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FY 2021-2022 Appropriation</td>
<td>FY 2022-2023 Appropriation</td>
<td>Biennial Appropriation</td>
<td></td>
</tr>
<tr>
<td>---------------------------</td>
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<td></td>
</tr>
<tr>
<td><strong>Total Operating Expense</strong></td>
<td>72,849</td>
<td>72,849</td>
<td></td>
</tr>
</tbody>
</table>

Augmentation allowed.

**ATC SALARY MATRIX ADJUSTMENT**

Enforcement and Administration Fund (IC 7.1-4-10-1)

- **Personal Services**: 0
- **Augmentation allowed**: 245,000

The above appropriations are for an adjustment to the ATC salary matrix.

**ATC OPEB CONTRIBUTION**

Enforcement and Administration Fund (IC 7.1-4-10-1)

- **Total Operating Expense**: 638,532
- **Augmentation allowed**: 658,617

**FOR THE DEPARTMENT OF FINANCIAL INSTITUTIONS**

Financial Institutions Fund (IC 28-11-2-9)

- **Personal Services**: 7,384,743
- **Other Operating Expense**: 1,943,928
- **Augmentation allowed**:

**FOR THE PROFESSIONAL LICENSING AGENCY**

- **Personal Services**: 4,216,420
- **Other Operating Expense**: 306,062

**CONTROLLED SUBSTANCES DATA FUND (INSPECT)**

Controlled Substances Data Fund (IC 25-26-24-23)

- **Total Operating Expense**: 1,459,572
- **Augmentation allowed**:

**PRENEED CONSUMER PROTECTION**

Preneed Consumer Protection Fund (IC 30-2-13-28)

- **Total Operating Expense**: 67,000
- **Augmentation allowed**:

**BOARD OF FUNERAL AND CEMETERY SERVICE**

Funeral Service Education Fund (IC 25-15-9-13)

- **Total Operating Expense**: 250
- **Augmentation allowed**:

**DENTAL PROFESSION INVESTIGATION**

Dental Compliance Fund (IC 25-14-1-3.7)

- **Total Operating Expense**: 100,605
- **Augmentation allowed**:

**PHYSICIAN INVESTIGATION**

Physician Compliance Fund (IC 25-22.5-2-8)

- **Total Operating Expense**: 7,586
- **Augmentation allowed**:

**FOR THE CIVIL RIGHTS COMMISSION**

- **Personal Services**: 1,539,033

HEA 1001 — CC 1
The above appropriation for the Indiana civil rights commission reflects only the general fund portion of the total program costs for the processing of employment and housing discrimination complaints. It is the intent of the general assembly that the commission shall apply to the federal government for funding based upon the processing of employment and housing discrimination complaints.

COMMISSION FOR WOMEN
Total Operating Expense 98,115 98,115

COMMISSION ON THE SOCIAL STATUS OF BLACK MALES
Total Operating Expense 135,431 135,431

NATIVE AMERICAN INDIAN AFFAIRS COMMISSION
Total Operating Expense 74,379 74,379

COMMISSION ON HISPANIC/LATINO AFFAIRS
Total Operating Expense 102,432 102,432

DR. MARTIN LUTHER KING JR. HOLIDAY COMMISSION
Total Operating Expense 50,000 50,000

FOR THE UTILITY CONSUMER COUNSELOR
Public Utility Fund (IC 8-1-6-1)
Personal Services 6,135,835 6,135,835
Other Operating Expense 771,825 771,825
Augmentation allowed.

EXPERT WITNESS FEES AND AUDIT
Public Utility Fund (IC 8-1-6-1)
Total Operating Expense 787,998 787,998
Augmentation allowed.

FOR THE UTILITY REGULATORY COMMISSION
Public Utility Fund (IC 8-1-6-1)
Personal Services 6,739,751 6,739,751
Other Operating Expense 2,172,236 2,172,236
Augmentation allowed.

FOR THE WORKER'S COMPENSATION BOARD
Total Operating Expense 1,835,964 1,835,964
Workers' Compensation Supplemental Administrative Fund (IC 22-3-5-6)
Total Operating Expense 409,155 409,155
Augmentation allowed from the worker's compensation supplemental administrative fund.

FOR THE STATE BOARD OF ANIMAL HEALTH
Personal Services 4,626,244 4,626,244
Other Operating Expense 518,500 518,500
<table>
<thead>
<tr>
<th>Fund</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Biennial</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>INDEMNITY FUND</strong></td>
<td></td>
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</tr>
<tr>
<td>Total Operating Expense</td>
<td>42,500</td>
<td>42,500</td>
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<tr>
<td>Augmentation allowed.</td>
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<tr>
<td><strong>MEAT &amp; POULTRY</strong></td>
<td></td>
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</tr>
<tr>
<td>Total Operating Expense</td>
<td>1,965,106</td>
<td>1,965,106</td>
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</tr>
<tr>
<td><strong>CAPTIVE CERVIDAE PROGRAMS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Captive Cervidae Programs Fund (IC 15-17-14.7-16)</td>
<td>40,000</td>
<td>40,000</td>
<td></td>
</tr>
<tr>
<td>Augmentation allowed.</td>
<td></td>
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<tr>
<td><strong>FOR THE DEPARTMENT OF HOMELAND SECURITY</strong></td>
<td></td>
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</tr>
<tr>
<td>Fire and Building Services Fund (IC 22-12-6-1)</td>
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</tr>
<tr>
<td>Personal Services</td>
<td>11,411,500</td>
<td>11,691,962</td>
<td></td>
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<tr>
<td>Other Operating Expense</td>
<td>2,587,891</td>
<td>2,708,591</td>
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<tr>
<td>Augmentation allowed.</td>
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</tr>
<tr>
<td><strong>REGIONAL PUBLIC SAFETY TRAINING</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Regional Public Safety Training Fund (IC 10-15-3-12)</td>
<td>1,936,185</td>
<td>1,936,185</td>
<td></td>
</tr>
<tr>
<td>Augmentation allowed.</td>
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<td></td>
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</tr>
<tr>
<td><strong>RADIOLOGICAL HEALTH</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Operating Expense</td>
<td>63,023</td>
<td>63,023</td>
<td></td>
</tr>
<tr>
<td><strong>INDIANA SECURED SCHOOL SAFETY</strong></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Total Operating Expense</td>
<td>19,010,000</td>
<td>19,010,000</td>
<td></td>
</tr>
</tbody>
</table>

The above appropriations include funds to provide grants for the provision of school based mental health services and social emotional wellness services to students in K-12 schools. From the above appropriations, the department shall make $500,000 available each fiscal year to accredited nonpublic schools that apply for grants for the purchase of security equipment or other security upgrades. The department shall prioritize grants to nonpublic schools that demonstrate a heightened risk of security threats.

**EMERGENCY MANAGEMENT CONTINGENCY FUND**

| Total Operating Expense | 97,288 | 97,288 |

Augmentation allowed.

The above appropriations for the emergency management contingency fund are made under IC 10-14-3-28. The state budget agency shall report any augmentations of the emergency management contingency fund to the state budget committee no more than 60 days after the augmentation is made.

**PUBLIC ASSISTANCE**

| Total Operating Expense | 1 | 1 |

Augmentation allowed.

**INDIANA EMERGENCY RESPONSE COMMISSION**

| Total Operating Expense | 48,579 | 48,579 |

HEA 1001 — CC 1
Local Emergency Planning and Right to Know Fund (IC 13-25-2-10.5)
Total Operating Expense 63,251 63,251
Augmentation allowed.

STATE DISASTER RELIEF
State Disaster Relief Fund (IC 10-14-4-5)
Total Operating Expense 149,784 149,784
Augmentation allowed.

FIRE PREVENTION AND PUBLIC SAFETY
Fire Prevention and Public Safety Fund (IC 22-14-7-27)
Total Operating Expense 32,000 32,000
Augmentation allowed.

Any remaining balance in the reduced ignition propensity standards for cigarettes fund before its repeal shall be transferred to the fire prevention and public safety fund.

STATEWIDE FIRE AND BUILDING SAFETY EDUCATION FUND
Statewide Fire and Building Safety Education Fund (IC 22-12-6-3)
Total Operating Expense 102,815 102,815
Augmentation allowed.

SECTION 5. [EFFECTIVE JULY 1, 2021]

CONSERVATION AND ENVIRONMENT

A. NATURAL RESOURCES

FOR THE DEPARTMENT OF NATURAL RESOURCES - ADMINISTRATION
Personal Services 9,090,851 9,090,851
Other Operating Expense 1,926,025 1,926,025
DNR OPEB CONTRIBUTION
Total Operating Expense 2,399,766 2,454,372
ENTOMOLOGY AND PLANT PATHOLOGY DIVISION
Total Operating Expense 794,022 794,022
Entomology and Plant Pathology Fund (IC 14-24-10-3)
Total Operating Expense 302,415 302,415
DNR ENGINEERING DIVISION
Personal Services 1,749,853 1,749,853
Other Operating Expense 348,650 348,650
DIVISION OF HISTORIC PRESERVATION AND ARCHAEOLOGY
Total Operating Expense 916,191 916,191
WABASH RIVER HERITAGE CORRIDOR
Wabash River Heritage Corridor Fund (IC 14-13-6-23)
Total Operating Expense 159,128 159,128
NATURE PRESERVES DIVISION
Other Operating Expense 351,488 351,488

HEA 1001 — CC 1
WATER DIVISION

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Biennial</th>
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<tbody>
<tr>
<td>Personal Services</td>
<td>4,472,659</td>
<td>4,472,659</td>
<td></td>
</tr>
<tr>
<td>Other Operating Expense</td>
<td>500,001</td>
<td>500,001</td>
<td></td>
</tr>
</tbody>
</table>

All revenues accruing from state and local units of government and from private utilities and industrial concerns as a result of water resources study projects, and as a result of topographic and other mapping projects, shall be deposited into the state general fund, in addition to the above appropriations, for water resources studies. The above appropriations include $200,000 each fiscal year for the monitoring of water resources.

DEER RESEARCH AND MANAGEMENT

| Deer Research and Management Fund (IC 14-22-5-2) | Total Operating Expense | 90,180 | 90,180 |
| Augmentation allowed.                            |                          |        |        |

OIL AND GAS DIVISION

| Oil and Gas Fund (IC 6-8-1-27) | Personal Services | 1,054,473 | 1,054,473 |
| Augmentation allowed.           | Other Operating Expense | 302,192 | 302,192 |

STATE PARKS AND RESERVOIRS

| State Parks and Reservoirs Special Revenue Fund (IC 14-19-8-2) | 3,590,713 | 3,590,713 |
| Augmentation allowed from the State Parks and Reservoirs Special Revenue Fund. | 35,210,802 | 35,210,802 |

The amounts specified from the General Fund and the State Parks and Reservoirs Special Revenue Fund are for the following purposes:

<table>
<thead>
<tr>
<th></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>25,623,759</td>
<td>25,623,759</td>
</tr>
<tr>
<td>Other Operating Expense</td>
<td>13,177,756</td>
<td>13,177,756</td>
</tr>
</tbody>
</table>

SNOWMOBILE FUND

| Off-Road Vehicle and Snowmobile Fund (IC 14-16-1-30) | Total Operating Expense | 78,209 | 78,209 |
| Augmentation allowed.                                  |                          |        |        |

DNR LAW ENFORCEMENT DIVISION

| Fish and Wildlife Fund (IC 14-22-3-2) | 10,831,730 | 10,831,730 |
| Augmentation allowed from the Fish and Wildlife Fund. |                |            |

The amounts specified from the General Fund and the Fish and Wildlife Fund are for the following purposes:

HEA 1001 — CC 1
The above appropriations are for an adjustment to the DNR salary matrix.

SPORTSMEN'S BENEVOLENCE

Total Operating Expense 145,500 145,500

FISH AND WILDLIFE DIVISION

Fish and Wildlife Fund (IC 14-22-3-2)

Personal Services 5,239,323 5,239,323

Other Operating Expense 4,302,011 4,302,011

Augmentation allowed.

FORESTRY DIVISION

State Forestry Fund (IC 14-23-3-2)

5,831,218 5,831,218

3,643,741 3,643,741

Augmentation allowed from the State Forestry Fund.

The amounts specified from the General Fund and the State Forestry Fund are for the following purposes:

Personal Services 7,184,827 7,184,827

Other Operating Expense 2,290,132 2,290,132

In addition to any of the above appropriations for the department of natural resources, any federal funds received by the state of Indiana for support of approved outdoor recreation projects for planning, acquisition, and development under the provisions of the federal Land and Water Conservation Fund Act, P.L.88-578, are appropriated for the uses and purposes for which the funds were paid to the state, and shall be distributed by the department of natural resources to state agencies and other governmental units in accordance with the provisions under which the funds were received.

LAKE MICHIGAN COASTAL PROGRAM MATCH

Cigarette Tax Fund (IC 6-7-1-28.1)

Total Operating Expense 117,313 117,313

Augmentation allowed.

LAKE AND RIVER ENHANCEMENT

Lake and River Enhancement Fund (IC 14-22-3.5-1)

Total Operating Expense 2,046,309 2,046,309

Augmentation allowed.

HERITAGE TRUST

HEA 1001 — CC 1
## FY 2021-2022 FY 2022-2023 Biennial Appropriation Appropriation Appropriation

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>94,090</th>
<th>94,090</th>
<th>-</th>
</tr>
</thead>
<tbody>
<tr>
<td>Benjamin Harrison Conservation Trust Fund (IC 14-12-2-25) Total Operating Expense</td>
<td>811,750</td>
<td>811,750</td>
<td>-</td>
</tr>
<tr>
<td>Augmentation allowed.</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

**INSTITUTIONAL ROAD CONSTRUCTION**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>2,425,000</th>
<th>2,425,000</th>
<th>-</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Highway Fund (IC 8-23-9-54) Total Operating Expense</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

The above appropriations for institutional road construction may be used for road and bridge construction, relocation, and other related improvement projects at state owned properties managed by the department of natural resources.

### B. OTHER NATURAL RESOURCES

**FOR THE INDIANA STATE MUSEUM AND HISTORIC SITES CORPORATION**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>9,215,833</th>
<th>9,215,833</th>
<th>-</th>
</tr>
</thead>
</table>

In lieu of billing the University of Southern Indiana, the above appropriations include $25,000 each fiscal year for the purpose of maintaining historic properties in New Harmony.

**FOR THE WAR MEMORIALS COMMISSION**

<table>
<thead>
<tr>
<th>Personal Services</th>
<th>935,203</th>
<th>935,203</th>
<th>-</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other Operating Expense</td>
<td>453,615</td>
<td>453,615</td>
<td>-</td>
</tr>
</tbody>
</table>

All revenues received as rent for space in the buildings located at 777 North Meridian Street and 700 North Pennsylvania Street, in the city of Indianapolis, that exceed the costs of operation and maintenance of the space rented, shall be deposited into the general fund.

**FOR THE WHITE RIVER STATE PARK DEVELOPMENT COMMISSION**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>848,506</th>
<th>848,506</th>
<th>-</th>
</tr>
</thead>
</table>

**FOR THE MAUMEE RIVER BASIN COMMISSION**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>101,850</th>
<th>101,850</th>
<th>-</th>
</tr>
</thead>
</table>

**FOR THE ST. JOSEPH RIVER BASIN COMMISSION**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>104,974</th>
<th>104,974</th>
<th>-</th>
</tr>
</thead>
</table>

**FOR THE KANKAKEE RIVER BASIN COMMISSION**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>52,487</th>
<th>52,487</th>
<th>-</th>
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</thead>
</table>

### C. ENVIRONMENTAL MANAGEMENT

**FOR THE DEPARTMENT OF ENVIRONMENTAL MANAGEMENT**

HEA 1001 — CC 1
<table>
<thead>
<tr>
<th><strong>OPERATING</strong></th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Biennial</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Personal Services</strong></td>
<td>8,379,269</td>
<td>8,379,269</td>
<td></td>
</tr>
<tr>
<td><strong>Other Operating Expense</strong></td>
<td>4,851,426</td>
<td>4,851,426</td>
<td></td>
</tr>
</tbody>
</table>

| **OFFICE OF ENVIRONMENTAL RESPONSE** | | | |
| **Personal Services** | 2,109,416 | 2,109,416 | |
| **Other Operating Expense** | 280,000 | 280,000 | |

| **POLLUTION PREVENTION AND TECHNICAL ASSISTANCE** | | | |
| **Personal Services** | 599,439 | 599,439 | |
| **Other Operating Expense** | 70,000 | 70,000 | |

| **RIVERSIDE CLEAN-UP** | | | |
| **Total Operating Expense** | 1,950,000 | 1,950,000 | |

| **STATE SOLID WASTE GRANTS MANAGEMENT** | | | |
| **State Solid Waste Management Fund (IC 13-20-22-2)** | | | |
| **Total Operating Expense** | 3,649,940 | 3,649,940 | |

| **RECYCLING PROMOTION AND ASSISTANCE PROGRAM** | | | |
| **Indiana Recycling Promotion and Assistance Fund (IC 4-23-5.5-14)** | | | |
| **Total Operating Expense** | 2,225,116 | 2,225,116 | |

| **VOLUNTARY CLEAN-UP PROGRAM** | | | |
| **Voluntary Remediation Fund (IC 13-25-5-21)** | | | |
| **Personal Services** | 1,076,668 | 1,076,668 | |
| **Other Operating Expense** | 90,000 | 90,000 | |

| **TITLE V AIR PERMIT PROGRAM** | | | |
| **Title V Operating Permit Program Trust Fund (IC 13-17-8-1)** | | | |
| **Personal Services** | 10,842,859 | 10,842,859 | |
| **Other Operating Expense** | 725,000 | 725,000 | |

| **WATER MANAGEMENT PERMITTING** | | | |
| **Environmental Management Permit Operation Fund (IC 13-15-11-1)** | | | |
| **Personal Services** | 6,030,674 | 6,030,674 | |
| **Other Operating Expense** | 1,769,000 | 1,769,000 | |

| **SOLID WASTE MANAGEMENT PERMITTING** | | | |
| **Environmental Management Permit Operation Fund (IC 13-15-11-1)** | | | |
| **Personal Services** | 3,315,656 | 3,315,656 | |
| **Other Operating Expense** | 963,000 | 963,000 | |

| **CFO/CAFO INSPECTIONS** | | | |
| **Total Operating Expense** | 812,248 | 812,248 | |

| **HAZARDOUS WASTE MANAGEMENT PERMITTING** | | | |
| **Environmental Management Permit Operation Fund (IC 13-15-11-1)** | | | |
| **Personal Services** | 882,577 | 882,577 | |
| **Other Operating Expense** | 339,000 | 339,000 | |
Augmentation allowed.
Environmental Management Special Fund (IC 13-14-12)
Total Operating Expense 1,500,000 1,500,000

ELECTRONIC WASTE
Electronic Waste Fund (IC 13-20.5-2-3)
Total Operating Expense 213,685 213,685
Augmentation allowed.

AUTO EMISSIONS TESTING PROGRAM
Total Operating Expense 5,087,133 5,087,133

The above appropriations for auto emissions testing are the maximum amounts available for this purpose. If it becomes necessary to conduct additional tests in other locations, the above appropriations shall be prorated among all locations.

HAZARDOUS WASTE SITES - STATE CLEAN-UP
Hazardous Substances Response Trust Fund (IC 13-25-4-1)
Total Operating Expense 3,486,973 3,486,973
Augmentation allowed.

HAZARDOUS WASTE - NATURAL RESOURCE DAMAGES
Hazardous Substances Response Trust Fund (IC 13-25-4-1)
Total Operating Expense 237,215 237,215
Augmentation allowed.

SUPERFUND MATCH
Hazardous Substances Response Trust Fund (IC 13-25-4-1)
Total Operating Expense 1,500,000 1,500,000
Augmentation allowed.

ASBESTOS TRUST - OPERATING
Asbestos Trust Fund (IC 13-17-6-3)
Total Operating Expense 567,086 567,086
Augmentation allowed.

UNDERGROUND PETROLEUM STORAGE TANK - OPERATING
Underground Petroleum Storage Tank Excess Liability Trust Fund (IC 13-23-7-1)
Personal Services 3,399,496 3,399,496
Other Operating Expense 33,861,114 33,861,114
Augmentation allowed.

WASTE TIRE MANAGEMENT
Waste Tire Management Fund (IC 13-20-13-8)
Total Operating Expense 1,508,758 1,508,758
Augmentation allowed.

CCR STATE PERMIT PROGRAM
CCR Program Fund (IC 13-19-3-3.2)
Total Operating Expense 100,000 450,000
Augmentation allowed.

VOLUNTARY COMPLIANCE
Environmental Management Special Fund (IC 13-14-12-1)
Total Operating Expense  529,126  529,126
Augmentation allowed.

PETROLEUM TRUST - OPERATING
  Underground Petroleum Storage Tank Trust Fund (IC 13-23-6-1)
  Total Operating Expense  1,110,000  1,110,000
  Augmentation allowed.

Notwithstanding any other law, with the approval of the governor and the budget agency, the above appropriations for hazardous waste management permitting, wetlands protection, groundwater program, underground storage tank program, air management operating, asbestos trust operating, water management nonpermitting, safe drinking water program, and any other appropriation eligible to be included in a performance partnership grant may be used to fund activities incorporated into a performance partnership grant between the United States Environmental Protection Agency and the department of environmental management.

FOR THE OFFICE OF ENVIRONMENTAL ADJUDICATION
  Personal Services  319,652  319,652
  Other Operating Expense  20,007  20,007

SECTION 6. [EFFECTIVE JULY 1, 2021]

ECONOMIC DEVELOPMENT

A. AGRICULTURE

FOR THE DEPARTMENT OF AGRICULTURE
  Personal Services  1,404,171  1,404,171
  Other Operating Expense  805,854  805,854

The above appropriations include $5,000 each fiscal year to purchase plaques for the recipients of the Hoosier Homestead award.

DISTRIBUTIONS TO FOOD BANKS
  Total Operating Expense  1,000,000  1,000,000

CLEAN WATER INDIANA
  Total Operating Expense  970,000  970,000
  Cigarette Tax Fund (IC 6-7-1-28.1)
    Total Operating Expense  2,519,014  2,519,014

SOIL CONSERVATION DIVISION
  Cigarette Tax Fund (IC 6-7-1-28.1)
    Total Operating Expense  1,205,700  1,205,700
    Augmentation allowed.

GRAIN BUYERS AND WAREHOUSE LICENSING
  Grain Buyers and Warehouse Licensing Agency License Fee Fund (IC 26-3-7-6.3)

HEA 1001 — CC 1
### Total Operating Expense

<table>
<thead>
<tr>
<th>FY 2021-2022 Appropriation</th>
<th>FY 2022-2023 Appropriation</th>
<th>Biennial Appropriation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Operating Expense</td>
<td>598,090</td>
<td>598,090</td>
</tr>
</tbody>
</table>

Augmentation allowed.

### B. COMMERCE

#### FOR THE LIEUTENANT GOVERNOR

**INDIANA DESTINATION DEVELOPMENT CORP.**

| Total Operating Expense | 5,858,036 | 5,858,036 |

The above appropriation includes $500,000 annually to assist the department of natural resources with marketing efforts.

Of the above appropriations, the office of tourism development shall distribute up to $550,000 each year to the Indiana sports corporation to promote the hosting of amateur sporting events in Indiana cities. Funds may be released, and in an amount lesser per year, only after the actual allocation amount has been reviewed by the budget committee.

The office may retain any advertising revenue generated by the office. Any revenue received is in addition to the above appropriations and is appropriated for the purposes of the office.

The above appropriations include $75,000 each state fiscal year for the Grissom Air Museum and $50,000 for the Studebaker Museum. The Studebaker Museum distribution requires a $50,000 match. Funds for the Grissom Air Museum and the Studebaker Museum may be released, and in an amount lesser per year, only after the actual allocation amount has been reviewed by the budget committee. Of the above appropriations, up to $500,000 each year may be used to pay costs associated with hosting the national convention for FFA.

#### OFFICE OF COMMUNITY AND RURAL AFFAIRS

| Total Operating Expense | 1,355,746 | 1,355,746 |

#### HISTORIC PRESERVATION GRANTS

| Total Operating Expense | 778,561 | 778,561 |

#### LINCOLN PRODUCTION

| Total Operating Expense | 164,493 | 164,493 |

#### INDIANA GROWN

| Total Operating Expense | 206,230 | 206,230 |

#### RURAL ECONOMIC DEVELOPMENT

| Total Operating Expense | 496,712 | 496,712 |

#### FOOD EMPOWERMENT PILOT PROJECT

| Total Operating Expense | 600,000 | 0 |

The above appropriation may be used to acquire equipment and to provide for training connected with running a retail grocery store in low income areas where access to

**HEA 1001 — CC 1**
resources for food is limited in a consolidated city. The grant must be used to
provide to an entity that is receiving donor support from a private sector company
that is sufficient to build the grocery store. The project must include a component
which educates the grocery store patrons on the preparation of fresh and healthy
food.

FOR THE OFFICE OF ENERGY DEVELOPMENT

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>235,109</td>
<td>235,109</td>
</tr>
</tbody>
</table>

FOR THE INDIANA ECONOMIC DEVELOPMENT CORPORATION

<table>
<thead>
<tr>
<th>Administrative and Financial Services</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>7,694,904</td>
<td>7,694,904</td>
</tr>
</tbody>
</table>

Skills Enhancement Fund (IC 5-28-7-5)

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>180,061</td>
<td>180,061</td>
</tr>
</tbody>
</table>

Industrial Development Grant Fund (IC 5-28-25-4)

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>50,570</td>
<td>50,570</td>
</tr>
</tbody>
</table>

INDIANA 21ST CENTURY RESEARCH AND TECHNOLOGY FUND

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>32,750,000</td>
<td>32,750,000</td>
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</tbody>
</table>

MANUFACTURING READINESS GRANTS

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>10,000,000</td>
<td>10,000,000</td>
</tr>
</tbody>
</table>

SKILLS ENHANCEMENT FUND

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>11,500,000</td>
<td>11,500,000</td>
</tr>
</tbody>
</table>

OFFICE OF SMALL BUSINESS AND ENTREPRENEURSHIP

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1,183,000</td>
<td>1,183,000</td>
</tr>
</tbody>
</table>

INDIANA OFFICE OF DEFENSE DEVELOPMENT

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>523,627</td>
<td>523,627</td>
</tr>
</tbody>
</table>

CAREER CONNECTIONS AND TALENT

<table>
<thead>
<tr>
<th>Personal Services</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>595,197</td>
<td>595,197</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Other Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>79,235</td>
<td>79,235</td>
</tr>
</tbody>
</table>

BUSINESS PROMOTION AND INNOVATION

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>17,000,000</td>
<td>17,000,000</td>
</tr>
</tbody>
</table>

The above appropriations may be used by the Indiana Economic Development Corporation
to promote business investment and encourage entrepreneurship and innovation. The
corporation may use the above appropriations to advance innovation and entrepreneurship
education through strategic partnerships with higher education institutions and
communities, provide innovation vouchers to small Hoosier businesses, establish
a pilot project for income sharing agreements, support efforts to attract amateur
sporting events, including contributions to bid funds, promote and enhance the motor
sports industry in Indiana, and support activities that promote international trade.

INDUSTRIAL DEVELOPMENT GRANT PROGRAM

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>4,850,000</td>
<td>4,850,000</td>
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ECONOMIC DEVELOPMENT FUND

<table>
<thead>
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<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>947,344</td>
<td>947,344</td>
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</table>

HEA 1001 — CC 1
### FOR THE HOUSING AND COMMUNITY DEVELOPMENT AUTHORITY

**HOUSING FIRST PROGRAM**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>890,027</td>
<td>890,027</td>
</tr>
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</table>

**INDIANA INDIVIDUAL DEVELOPMENT ACCOUNTS**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>609,945</td>
<td>609,945</td>
</tr>
</tbody>
</table>

The housing and community development authority shall collect and report to the family and social services administration (FSSA) all data required for FSSA to meet the data collection and reporting requirements in 45 CFR Part 265.

The division of family resources shall apply all qualifying expenditures for individual development account deposits toward Indiana's maintenance of effort under the federal Temporary Assistance for Needy Families (TANF) program (45 CFR 260 et seq.).

### FOR THE INDIANA FINANCE AUTHORITY

**ENVIRONMENTAL REMEDIATION REVOLVING LOAN PROGRAM**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Underground Petroleum Storage Tank Excess Liability Trust Fund (IC 13-23-7-1)</td>
<td>2,500,000</td>
<td>2,500,000</td>
</tr>
</tbody>
</table>

### C. EMPLOYMENT SERVICES

### FOR THE DEPARTMENT OF WORKFORCE DEVELOPMENT

**ADMINISTRATION**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
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<tbody>
<tr>
<td></td>
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<td>1,138,715</td>
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**WORK INDIANA PROGRAM**

<table>
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**PROPRIETARY EDUCATIONAL INSTITUTIONS**

<table>
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<th>FY 2022-2023</th>
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<td></td>
<td>53,243</td>
<td>53,243</td>
</tr>
</tbody>
</table>

**NEXT LEVEL JOBS EMPLOYER TRAINING GRANT PROGRAM**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>17,064,066</td>
<td>17,064,066</td>
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</table>

**INDIANA CONSTRUCTION ROUNDTABLE FOUNDATION**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>850,000</td>
<td>850,000</td>
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</table>

**WORKFORCE READY GRANTS**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>3,000,000</td>
<td>3,000,000</td>
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</tbody>
</table>

**DROPOUT PREVENTION**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>6,800,000</td>
<td>6,800,000</td>
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</table>

**ADULT EDUCATION DISTRIBUTION**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>12,985,041</td>
<td>12,985,041</td>
</tr>
</tbody>
</table>

It is the intent of the 2021 general assembly that the above appropriations for adult education shall be the total allowable state expenditure for such program. If disbursements are anticipated to exceed the total appropriation for a state fiscal year, the department of workforce development shall reduce the distributions proportionately.

HEA 1001 — CC 1
SERVE INDIANA ADMINISTRATION
Total Operating Expense 239,560 239,560

FOR THE WORKFORCE CABINET
Total Operating Expense 500,000 500,000

WORKFORCE DIPLOMA REIMBURSEMENT PROGRAM
Total Operating Expense 1,000,000 1,000,000

PERKINS STATE MATCH
Total Operating Expense 494,000 494,000

OFFICE OF WORK-EASED LEARNING AND APPRENTICESHIP
Total Operating Expense 255,000 255,000

PROMOTED INDUSTRY CERTIFICATION EXAMS
Total Operating Expense 200,000 200,000

The above appropriations for certifications are to provide funding for students of accredited public and nonpublic schools to take exams required to earn certifications on Indiana's promoted industry certification list.

D. OTHER ECONOMIC DEVELOPMENT

FOR THE INDIANA STATE FAIR BOARD
Total Operating Expense 2,128,859 2,128,859

SECTION 7. [EFFECTIVE JULY 1, 2021]

TRANSPORTATION

FOR THE DEPARTMENT OF TRANSPORTATION
RAILROAD GRADE CROSSING IMPROVEMENT
Motor Vehicle Highway Account (IC 8-14-1)
Total Operating Expense 750,000 750,000

PUBLIC MASS TRANSPORTATION
Other Operating Expense 45,000,000 45,000,000

The above appropriations for public mass transportation are to be used solely for the promotion and development of public transportation.

The department of transportation may distribute public mass transportation funds to an eligible grantee that provides public transportation in Indiana.

The state funds can be used to match federal funds available under the Federal Transit Act (49 U.S.C. 5301 et seq.) or local funds from a requesting grantee.

Before funds may be disbursed to a grantee, the grantee must submit its request.

HEA 1001 — CC 1
for financial assistance to the department of transportation for approval. Allocations must be approved by the governor and the budget agency and shall be made on a reimbursement basis. Only applications for capital and operating assistance may be approved. Only those grantees that have met the reporting requirements under IC 8-23-3 are eligible for assistance under this appropriation.

AIRPORT DEVELOPMENT
  Airport Development Grant Fund (IC 8-21-11)
  Other Operating Expense 3,600,000 3,600,000
  Augmentation allowed.

HIGHWAY OPERATING
  State Highway Fund (IC 8-23-9-54)
  Personal Services 281,673,026 281,673,026
  Other Operating Expense 74,645,808 76,511,954
  Augmentation allowed.

HIGHWAY VEHICLE AND ROAD MAINTENANCE EQUIPMENT
  State Highway Fund (IC 8-23-9-54)
  Other Operating Expense 30,307,124 30,783,714
  Augmentation allowed.

The above appropriations for highway operating and highway vehicle and road maintenance equipment may be used for the cost of providing transportation for the governor.

HIGHWAY MAINTENANCE WORK PROGRAM
  State Highway Fund (IC 8-23-9-54)
  Other Operating Expense 121,904,082 124,646,972
  Augmentation allowed.

The above appropriations for the highway maintenance work program may be used for:
(1) materials for patching roadways and shoulders;
(2) repairing and painting bridges;
(3) installing signs and signals and painting roadways for traffic control;
(4) mowing, herbicide application, and brush control;
(5) drainage control;
(6) maintenance of rest areas, public roads on properties of the department of natural resources, and driveways on the premises of all state facilities;
(7) materials for snow and ice removal;
(8) utility costs for roadway lighting; and
(9) other special maintenance and support activities consistent with the highway maintenance work program.

HIGHWAY CAPITAL IMPROVEMENTS
  State Highway Fund (IC 8-23-9-54)

HEA 1001 — CC 1
The above appropriations for the capital improvements program may be used for:
(1) bridge rehabilitation and replacement;
(2) road construction, reconstruction, or replacement;
(3) construction, reconstruction, or replacement of travel lanes, intersections, grade separations, rest parks, and weigh stations;
(4) relocation and modernization of existing roads;
(5) resurfacing;
(6) erosion and slide control;
(7) construction and improvement of railroad grade crossings, including the use of the appropriations to match federal funds for projects;
(8) small structure replacements;
(9) safety and spot improvements; and
(10) right-of-way, relocation, and engineering and consulting expenses associated with any of the above types of projects.

Subject to approval by the Budget Director, the above appropriation for institutional road construction may be used for road, bridge, and parking lot construction, maintenance, and improvement projects at any state-owned property.

No appropriation from the state highway fund may be used to fund any toll road or toll bridge project except as specifically provided for under IC 8-15-2-20.

NEXT LEVEL CONNECTIONS
Next Level Connections Fund (IC 8-14-14.3)
Total Operating Expense 214,000,000 205,000,000
Augmentation allowed.

The department shall use $192,000,000 of the above appropriation for fiscal year 2022 to defease any remaining highway revenue bonds issued for Section 5 of Interstate Highway 69.

TOLL ROAD COUNTIES STATE HIGHWAY PROGRAM
Toll Road Lease Amendment Proceeds Fund (IC 8-14-14.2)
Total Operating Expense 238,000,000 196,000,000
Augmentation allowed.

HIGHWAY PLANNING AND RESEARCH PROGRAM
State Highway Fund (IC 8-23-9-54)
Total Operating Expense 3,780,000 3,780,000
Augmentation allowed.
STATE HIGHWAY ROAD CONSTRUCTION AND IMPROVEMENT PROGRAM

State Highway Road Construction and Improvement Fund (IC 8-14-10-5)

Lease Rental Payments Expense

<table>
<thead>
<tr>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>70,000,000</td>
<td>70,000,000</td>
</tr>
</tbody>
</table>

Augmentation allowed.

The above appropriations for the state highway road construction and improvement program shall be first used for payment of rentals and leases relating to projects under IC 8-14.5. If any funds remain, the funds may be used for the following purposes:

1. road and bridge construction, reconstruction, or replacement;
2. construction, reconstruction, or replacement of travel lanes, intersections, and grade separations;
3. relocation and modernization of existing roads; and
4. right-of-way, relocation, and engineering and consulting expenses associated with any of the above types of projects.

CROSSROADS 2000 PROGRAM

Crossroads 2000 Fund (IC 8-14-10-9)

Lease Rental Payment Expense

<table>
<thead>
<tr>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>38,400,000</td>
<td>38,400,000</td>
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</tbody>
</table>

Augmentation allowed.

State Highway Fund (IC 8-23-9-54)

Lease Rental Payment Expense

<table>
<thead>
<tr>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,657,882</td>
<td>5,070,335</td>
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</table>

Augmentation allowed.

The above appropriations for the crossroads 2000 program shall be first used for payment of rentals and leases relating to projects under IC 8-14-10-9. If any funds remain, the funds may be used for the following purposes:

1. road and bridge construction, reconstruction, or replacement;
2. construction, reconstruction, or replacement of travel lanes, intersections, and grade separations;
3. relocation and modernization of existing roads; and
4. right-of-way, relocation, and engineering and consulting expenses associated with any of the above types of projects.

JOINT MAJOR MOVES CONSTRUCTION

Major Moves Construction Fund (IC 8-14-14-5)

Formal Contracts Expense

<table>
<thead>
<tr>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
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</thead>
<tbody>
<tr>
<td>151,862,686</td>
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Augmentation allowed.

FEDERAL APPORTIONMENT

Formal Contracts Expense

<table>
<thead>
<tr>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,184,000,000</td>
<td>1,091,666,667</td>
</tr>
</tbody>
</table>

The department may establish an account to be known as the "local government revolving account". The account is to be used to administer the federal-local highway construction program. All contracts issued and all funds received for federal-local projects under this program shall be entered into this account.

HEA 1001 — CC 1
If the federal apportionments for the fiscal years covered by this act exceed the above estimated appropriations for the department or for local governments, the excess federal apportionment is hereby appropriated for use by the department with the approval of the governor and the budget agency.

The department shall bill, in a timely manner, the federal government for all department payments that are eligible for total or partial reimbursement.

The department may let contracts and enter into agreements for construction and preliminary engineering during each year of the 2021-2023 biennium that obligate not more than one-third (1/3) of the amount of state funds estimated by the department to be available for appropriation in the following year for formal contracts and consulting engineers for the capital improvements program.

Under IC 8-23-5-7(a), the department, with the approval of the governor, may construct and maintain roadside parks and highways where highways will connect any state highway now existing, or hereafter constructed, with any state park, state forest preserve, state game preserve, or the grounds of any state institution. There is appropriated to the department of transportation an amount sufficient to carry out the provisions of this paragraph. Under IC 8-23-5-7(d), such appropriations shall be made from the motor vehicle highway account before distribution to local units of government.

LOCAL TECHNICAL ASSISTANCE AND RESEARCH
Motor Vehicle Highway Account (IC 8-14-1)
Total Operating Expense 250,000 250,000

The above appropriation is for developing and maintaining a centralized electronic statewide asset management data base that may be used to aggregate data on local road conditions. The data base shall be developed in cooperation with the department and the office of management and budget per IC 8-14-3-3.

Under IC 8-14-1-3(6), there is appropriated to the department of transportation an amount sufficient for:
(1) the program of technical assistance under IC 8-23-2-5(a)(6); and
(2) the research and highway extension program conducted for local government under IC 8-17-7-4.

The department shall develop an annual program of work for research and extension in cooperation with those units being served, listing the types of research and educational programs to be undertaken. The commissioner of the department of transportation may make a grant under this appropriation to the institution or agency selected to conduct the annual work program. Under IC 8-14-1-3(6), appropriations for the program of technical assistance and for the program of research and extension shall be taken from the local share of the motor vehicle highway account.

HEA 1001 — CC 1
Under IC 8-14-1-3(7), there is hereby appropriated such sums as are necessary to maintain a sufficient working balance in accounts established to match federal and local money for highway projects. These funds are appropriated from the following sources in the proportion specified:
(1) one-half (1/2) from the thirty-eight percent (38%) set aside of the motor vehicle highway account under IC 8-14-1-3(7); and
(2) for counties and for those cities and towns with a population greater than five thousand (5,000), one-half (1/2) from the distressed road fund under IC 8-14-8-2.

**OHIO RIVER BRIDGE**
State Highway Fund (IC 8-23-9-54)
Total Operating Expense 500,000 500,000

**SECTION 8. [EFFECTIVE JULY 1, 2021]**

**FAMILY AND SOCIAL SERVICES, HEALTH, AND VETERANS' AFFAIRS**

**A. FAMILY AND SOCIAL SERVICES**

**FOR THE FAMILY AND SOCIAL SERVICES ADMINISTRATION**

**FAMILY AND SOCIAL SERVICES ADMINISTRATION - CENTRAL OFFICE**
Total Operating Expense 13,602,650 13,602,650

**SOCIAL SERVICES DATA WAREHOUSE**
Total Operating Expense 38,273 38,273

**211 SERVICES**
Total Operating Expense 1,263,519 1,263,519

**INDIANA PRESCRIPTION DRUG PROGRAM**
Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)
Total Operating Expense 443,315 443,315

**CHILDREN'S HEALTH INSURANCE PROGRAM ASSISTANCE**
Total Operating Expense 46,200,000 51,100,000

**CHILDREN'S HEALTH INSURANCE PROGRAM ADMINISTRATION**
Total Operating Expense 1,403,000 1,403,000

**OMPP STATE PROGRAMS**
Total Operating Expense 713,924 713,924

**MEDICAID ADMINISTRATION**
Total Operating Expense 36,451,919 36,451,919

**MEDICAID ASSISTANCE**
Total Operating Expense 2,584,600,000 2,931,900,000

The above appropriations for Medicaid assistance and for Medicaid administration are for the purpose of enabling the office of Medicaid policy and planning to carry out all services as provided in IC 12-8-6.5. Of the above appropriations in both FY 2022
and FY 2023, the office of Medicaid policy and planning shall utilize $2,000,000 to increase reimbursement for Aged & Disabled Waiver assisted living services and $10,000,000 to increase reimbursement for Medicaid home health services. In addition to the above appropriations, all money received from the federal government and paid into the state treasury as a grant or allowance is appropriated and shall be expended by the office of Medicaid policy and planning for the respective purposes for which the money was allocated and paid to the state. Subject to the provisions of IC 12-8-1.5-11, if the sums herein appropriated for Medicaid assistance and for Medicaid administration are insufficient to enable the office of Medicaid policy and planning to meet its obligations, then there is appropriated from the general fund such further sums as may be necessary for that purpose, subject to the approval of the governor and the budget agency.

**HEALTHY INDIANA PLAN**

Healthy Indiana Plan Trust Fund (IC 12-15-44.2-17)

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Augmentation allowed.</td>
<td>103,034,565</td>
<td>99,134,565</td>
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</tbody>
</table>

**MARION COUNTY HEALTH AND HOSPITAL CORPORATION**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>38,000,000</td>
<td>38,000,000</td>
</tr>
</tbody>
</table>

**MENTAL HEALTH ADMINISTRATION**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2,480,903</td>
<td>2,480,903</td>
</tr>
</tbody>
</table>

Two hundred seventy-five thousand dollars ($275,000) of the above appropriation shall be distributed annually to neighborhood based community service programs.

**MENTAL HEALTH AND ADDICTION FORENSIC TREATMENT SERVICES GRANT**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>25,000,000</td>
<td>25,000,000</td>
</tr>
</tbody>
</table>

The Family and Social Services Administration shall report to the State Budget Committee prior to November 1, 2021, on the mental health and addiction forensic treatment services grant program including the amounts of the awards and grants, the number of recipients receiving services, and the impacts of the program in reducing incarceration and recidivism.

**CHILD PSYCHIATRIC SERVICES**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>13,458,508</td>
<td>13,458,508</td>
</tr>
</tbody>
</table>

The above appropriation includes $4,500,000 in both FY 2022 and FY 2023 for the Family and Social Services Administration to contract with no more than three regionally diverse social services providers to implement an evidence-based program that partners with school corporations, charter schools, and accredited nonpublic schools to provide social work services and evidence-based prevention programs to children, parents, caregivers, teachers, and the community to prevent substance abuse, promote healthy behaviors, and maximize student success. In making contracts for FY 2022 and FY
2023, the Family and Social Services Administration shall require the contracted social services providers to secure matching funds that obligate the state to no more than sixty-five percent (65%) of the total program cost and require the contracted social services providers to have experience in providing similar services including independent evaluation of those services.

CHILD ASSESSMENT NEEDS SURVEY
Total Operating Expense: 218,525

SERIOUSLY EMOTIONALLY DISTURBED
Total Operating Expense: 14,571,352

SERIOUSLY MENTALLY ILL
Mental Health Centers Fund (IC 6-7-1-32.1)
Total Operating Expense: 2,454,890
Augmentation allowed.

COMMUNITY MENTAL HEALTH CENTERS
Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)
Total Operating Expense: 7,200,000
The above appropriation from the Tobacco Master Settlement Agreement Fund is in addition to other funds. The above appropriations for comprehensive community mental health services include the intragovernmental transfers necessary to provide the nonfederal share of reimbursement under the Medicaid rehabilitation option.

The comprehensive community mental health centers shall submit their proposed annual budgets (including income and operating statements) to the budget agency on or before August 1 of each year. All federal funds shall be used to augment the above appropriations rather than supplant any portion of the appropriation. The office of the secretary, with the approval of the budget agency, shall determine an equitable allocation of the appropriation among the mental health centers.

GAMBLERS’ ASSISTANCE
Addiction Services Fund (IC 12-23-2)
Total Operating Expense: 3,047,034
Augmentation allowed.

SUBSTANCE ABUSE TREATMENT
Addiction Services Fund (IC 12-23-2)
Total Operating Expense: 4,100,000

QUALITY ASSURANCE/RESEARCH
Addiction Services Fund (IC 12-23-2)
Total Operating Expense: 1,257,131

PREVENTION
Addiction Services Fund (IC 12-23-2)
Total Operating Expense: 2,572,675
Augmentation allowed.
<table>
<thead>
<tr>
<th>Program/Mental Health Institution</th>
<th>FY 2021-2022 Appropriation</th>
<th>FY 2022-2023 Appropriation</th>
<th>Biennial Appropriation</th>
</tr>
</thead>
<tbody>
<tr>
<td>METHADONE DIVERSION CONTROL AND OVERSIGHT (MDCO) PROGRAM</td>
<td>363,995</td>
<td>363,995</td>
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</tr>
<tr>
<td>Opioid Treatment Program Fund (IC 12-23-18-4)</td>
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<td>Augmentation allowed.</td>
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<td></td>
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</tr>
<tr>
<td>DMHA YOUTH TOBACCO REDUCTION SUPPORT PROGRAM</td>
<td>250,000</td>
<td>250,000</td>
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<tr>
<td>Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)</td>
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<td>Augmentation allowed.</td>
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<tr>
<td>EVANSVILLE PSYCHIATRIC CHILDREN'S CENTER</td>
<td>1,539,869</td>
<td>1,539,869</td>
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<tr>
<td>Mental Health Fund (IC 12-24-14-4)</td>
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<td>2,209,422</td>
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<tr>
<td>EVANSVILLE STATE HOSPITAL</td>
<td>22,896,280</td>
<td>22,896,280</td>
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<tr>
<td>Mental Health Fund (IC 12-24-14-4)</td>
<td>4,340,134</td>
<td>4,340,134</td>
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<tr>
<td>Augmentation allowed.</td>
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<td></td>
<td></td>
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<tr>
<td>LARUE CARTER MEMORIAL HOSPITAL</td>
<td>414,749</td>
<td>414,749</td>
<td></td>
</tr>
<tr>
<td>LOGANSPORT STATE HOSPITAL</td>
<td>31,201,089</td>
<td>31,201,089</td>
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<tr>
<td>Mental Health Fund (IC 12-24-14-4)</td>
<td>1,410,464</td>
<td>1,410,464</td>
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<td>Augmentation allowed.</td>
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</tr>
<tr>
<td>MADISON STATE HOSPITAL</td>
<td>25,147,845</td>
<td>25,147,845</td>
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<td>Mental Health Fund (IC 12-24-14-4)</td>
<td>2,796,667</td>
<td>2,796,667</td>
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<td>Augmentation allowed.</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>RICHMOND STATE HOSPITAL</td>
<td>32,969,553</td>
<td>32,969,553</td>
<td></td>
</tr>
<tr>
<td>Mental Health Fund (IC 12-24-14-4)</td>
<td>2,062,201</td>
<td>2,062,201</td>
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<tr>
<td>Augmentation allowed.</td>
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<tr>
<td>NEURO DIAGNOSTIC INSTITUTE</td>
<td>30,618,869</td>
<td>30,001,556</td>
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<tr>
<td>Mental Health Fund (IC 12-24-14-4)</td>
<td>4,671,125</td>
<td>5,288,438</td>
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<td>Augmentation allowed.</td>
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<tr>
<td>PATIENT PAYROLL</td>
<td>148,533</td>
<td>148,533</td>
<td></td>
</tr>
<tr>
<td>Total Operating Expense</td>
<td></td>
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</tbody>
</table>

The federal share of revenue accruing to the state mental health institutions under HEA 1001 — CC 1
IC 12-15, based on the applicable Federal Medical Assistance Percentage (FMAP), shall be deposited in the mental health fund established by IC 12-24-14, and the remainder shall be deposited in the general fund.

**DIVISION OF FAMILY RESOURCES ADMINISTRATION**
- Total Operating Expense: 1,994,565

**EBT ADMINISTRATION**
- Total Operating Expense: 114,079

**DFR - COUNTY ADMINISTRATION**
- Total Operating Expense: 90,115,284

**INDIANA ELIGIBILITY SYSTEM**
- Total Operating Expense: 8,377,529

**SNAP/IMPACT ADMINISTRATION**
- Total Operating Expense: 9,555,726

**TEMPORARY ASSISTANCE TO NEEDY FAMILIES – STATE APPROPRIATION**
- Total Operating Expense: 17,886,301

**BURIAL EXPENSES**
- Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3) Total Operating Expense: 5,816,761

**DIVISION OF AGING ADMINISTRATION**
- Total Operating Expense: 751,057

**DIVISION OF AGING SERVICES**
- Total Operating Expense: 563,561

**ROOM AND BOARD ASSISTANCE (R-CAP)**
- Total Operating Expense: 6,483,801

**C.H.O.I.C.E. IN-HOME SERVICES**
- Total Operating Expense: 48,765,643

The above appropriations for C.H.O.I.C.E. In-Home Services include intragovernmental transfers to provide the nonfederal share of the Medicaid aged and disabled waiver.

The intragovernmental transfers for use in the Medicaid aged and disabled waiver may not exceed $18,000,000 annually.

The division of aging shall conduct an annual evaluation of the cost effectiveness of providing home and community-based services. Before January of each year, the division shall submit a report to the budget committee, the budget agency, and the legislative council (in an electronic format under IC 5-14-6) that covers all aspects of the division’s evaluation and such other information pertaining thereto as may be requested by the budget committee, the budget agency, or the legislative council, including the following:

1. the number and demographic characteristics of the recipients of home and community-based services during the preceding fiscal year, including a separate count of individuals who received no services other than case management services (as defined in 455 IAC 2-4-10) during the preceding fiscal year;
(2) the total cost and per recipient cost of providing home and community-based services during the preceding fiscal year.

The division shall obtain from providers of services data on their costs and expenditures regarding implementation of the program and report the findings to the budget committee, the budget agency, and the legislative council. The report to the legislative council must be in an electronic format under IC 5-14-6.

STATE SUPPLEMENT TO SSBG - AGING
Total Operating Expense 687,396 687,396

OLDER HOOSIERS ACT
Total Operating Expense 1,573,446 1,573,446

ADULT PROTECTIVE SERVICES
Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)
Total Operating Expense 5,451,948 5,451,948
Augmentation allowed.

The above appropriations may be used for emergency adult protective services placement. Funds shall be used to the extent that such services are not available to an individual through a policy of accident and sickness insurance, a health maintenance organization contract, the Medicaid program, the federal Medicare program, or any other federal program.

ADULT GUARDIANSHIP SERVICES
Total Operating Expense 405,565 405,565

DIVISION OF DISABILITY AND REHABILITATIVE SERVICES ADMINISTRATION
Total Operating Expense 61,775 61,775

BUREAU OF REHABILITATIVE SERVICES
-VOCATIONAL REHABILITATION
Total Operating Expense 16,093,405 16,093,405

INDEPENDENT LIVING
Total Operating Expense 871,926 871,926

The above appropriations include funding to be distributed to the centers for independent living for independent living services.

REHABILITATIVE SERVICES - DEAF AND HARD OF HEARING SERVICES
Total Operating Expense 236,402 236,402

BLIND VENDING - STATE APPROPRIATION
Total Operating Expense 64,295 64,295

QUALITY IMPROVEMENT SERVICES
Total Operating Expense 1,063,857 1,063,857

BUREAU OF DEVELOPMENTAL DISABILITIES SERVICES - DAY SERVICES
Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)
Other Operating Expense 3,418,884 3,418,884

HEA 1001 — CC 1
FIRST STEPS
Total Operating Expense 18,000,000 18,000,000

BUREAU OF DEVELOPMENTAL DISABILITIES SERVICES - DIAGNOSIS AND EVALUATION
Total Operating Expense 20,000 20,000

BUREAU OF DEVELOPMENTAL DISABILITIES SERVICES - OPERATING
Total Operating Expense 4,945,448 4,945,448

In the development of new community residential settings for persons with developmental disabilities, the division of disability and rehabilitative services must give priority to the appropriate placement of such persons who are eligible for Medicaid and currently residing in intermediate care or skilled nursing facilities and, to the extent permitted by law, such persons who reside with aged parents or guardians or families in crisis.

SCHOOL AGE CHILD CARE PROJECT FUND
Total Operating Expense 812,413 812,413

The above appropriations are made under IC 6-7-1-30.2(c) and not in addition to the transfer required by IC 6-7-1-30.2(c).

EARLY CHILDHOOD LEARNING
Total Operating Expense 28,860,246 28,860,246

PRE-K EDUCATION PILOT
Total Operating Expense 22,005,069 22,005,069

Of the above appropriations, $1,000,000 shall be used each fiscal year for reimbursement of technology based in-home early education services under IC 12-17.2-7.5.

FOR THE DEPARTMENT OF CHILD SERVICES
CHILD SERVICES ADMINISTRATION
Total Operating Expense 259,841,467 259,841,467

With the above appropriations, the department of child services shall award grants to All Pro Dad chapters located in Indiana in an amount of at least $250,000 each year of the biennium for the purpose of building relationships between fathers and their children.

With the above appropriations, the department of child services shall award grants to Boys and Girls Clubs Indiana Alliance in an amount of at least $2,000,000 each year of the biennium for the purpose of providing grant funding to Indiana Boys and Girls clubs for the promotion of the social welfare of youth.

DHHS CHILD WELFARE PROGRAM
Total Operating Expense 46,554,199 46,554,199

CHILD WELFARE SERVICES STATE GRANTS
Total Operating Expense 11,416,415 11,416,415

HEA 1001 — CC 1
FY 2021-2022 FY 2022-2023 Biennial Appropriation Appropriation Appropriation

TITLE IV-D CHILD SUPPORT
Total Operating Expense 13,379,008 13,379,008

The above appropriations for the department of child services Title IV-D of the federal Social Security Act are made under, and not in addition to, IC 31-25-4-28.

FAMILY AND CHILDREN FUND
Total Operating Expense 492,376,260 492,376,260
Augmentation allowed.

With the above appropriations, the department of child services may operate an early intervention, home-based program pursuant to IC 31-33-8-16.

Of the above appropriations, the department of child services shall allocate $10,000,000 each fiscal year for the purpose of providing rate increases to providers of home based services.

YOUTH SERVICE BUREAU
Total Operating Expense 1,008,947 1,008,947

PROJECT SAFEPLACE
Total Operating Expense 112,000 112,000

HEALTHY FAMILIES INDIANA
Total Operating Expense 3,093,145 3,093,145

ADOPTION SERVICES
Total Operating Expense 26,362,735 26,362,735

TITLE IV-E ADOPTION SERVICES
Total Operating Expense 31,489,886 31,489,886

FOR THE DEPARTMENT OF ADMINISTRATION
DEPARTMENT OF CHILD SERVICES OMBUDSMAN BUREAU
Total Operating Expense 362,000 362,000

FOR THE STATE DEPARTMENT OF HEALTH
Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)
Personal Services 18,627,727 18,627,727
Other Operating Expense 4,484,468 4,484,468
Augmentation allowed.

All receipts to the state department of health from licenses or permit fees shall be deposited in the state general fund.

AREA HEALTH EDUCATION CENTERS
Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)

HEA 1001 — CC 1
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<th></th>
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<th>FY 2022-2023 Appropriation</th>
<th>Biennial Appropriation</th>
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<td><strong>NUTRITION ASSISTANCE</strong></td>
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<td><strong>HIV/AIDS SERVICES</strong></td>
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<td><strong>CANCER PREVENTION</strong></td>
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<tr>
<td>Total Operating Expense</td>
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</tbody>
</table>

The above appropriations shall be allocated to the Indiana Minority Health Coalition to work with the state department on the implementation of IC 16-46-11.

The above appropriation shall be deposited in the mobile integration healthcare grant fund (IC 16-31-12-5).

The above appropriation shall be provided to the Indiana Minority Health Coalition Inc. to address COVID-19 disparities in accessing health care and chronic health conditions of minority communities.

Augmentation allowed in amounts not to exceed revenue from health facilities license fees or from health care providers (as defined in IC 16-18-2-163) fee increases or those adopted by the Executive Board of the Indiana State Department of Health under IC 16-19-3.
STATE CHRONIC DISEASES  
Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)  
Total Operating Expense  100,000  100,000

At least $82,560 of the above appropriations shall be distributed as grants to community groups and organizations as provided in IC 16-46-7-8. The state department of health may consider grants to the Kidney Foundation up to $50,000.

OB NAVIGATOR PROGRAM  
Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)  
Total Operating Expense  3,300,000  3,300,000

The department of health shall develop metrics for the OB Navigator Program and present the metrics to the Interim Study Committee on Public Health, Behavioral Health, and Human Services before November 1, 2021. The department of health shall before November 1, 2022 and each year thereafter present a report to the Interim Study Committee on Public Health, Behavioral Health, and Human Services progress on the metrics. The report must be in an electronic format under IC 5-14-6.

ADOPTION HISTORY  
Adoption History Fund (IC 31-19-18-6)  
Total Operating Expense  195,163  195,163  
Augmentation allowed.

CHILDREN WITH SPECIAL HEALTH CARE NEEDS  
Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)  
Total Operating Expense  14,950,000  14,950,000  
Augmentation allowed.

NEWBORN SCREENING PROGRAM  
Newborn Screening Fund (IC 16-41-17-11)  
Total Operating Expense  2,677,762  2,677,762  
Augmentation allowed.

CENTER FOR DEAF AND HARD OF HEARING EDUCATION  
Total Operating Expense  2,452,677  2,452,677

RADON GAS TRUST FUND  
Radon Gas Trust Fund (IC 16-41-38-8)  
Total Operating Expense  10,670  10,670  
Augmentation allowed.

SAFETY PIN PROGRAM  
Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)  
Total Operating Expense  5,500,000  5,500,000

The above appropriations shall be augmented by $2,500,000 in each fiscal year if

HEA 1001 — CC 1
the state budget agency determines that temporary assistance for needy families funding can no longer be used to support the program because of changes to federal regulations.

**BIRTH PROBLEMS REGISTRY**
Birth Problems Registry Fund (IC 16-38-4-17)
Total Operating Expense 73,517 73,517
Augmentation allowed.

**MOTOR FUEL INSPECTION PROGRAM**
Motor Fuel Inspection Fund (IC 16-44-3-10)
Total Operating Expense 239,125 239,125
Augmentation allowed.

**DONATED DENTAL SERVICES**
Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)
Total Operating Expense 34,335 34,335

The above appropriations shall be used by the Indiana foundation for dentistry to provide dental services to individuals who are handicapped.

**OFFICE OF WOMEN'S HEALTH**
Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)
Total Operating Expense 96,970 96,970

**SPINAL CORD AND BRAIN INJURY**
Spinal Cord and Brain Injury Fund (IC 16-41-42.2-3)
Total Operating Expense 1,600,000 1,600,000
Augmentation allowed.

**IMMUNIZATIONS AND HEALTH INITIATIVES**
Healthy Indiana Plan Trust Fund (IC 12-15-44.2-17)
Total Operating Expense 10,665,435 10,665,435

**WEIGHTS AND MEASURES FUND**
Weights and Measures Fund (IC 16-19-5-4)
Total Operating Expense 7,106 7,106
Augmentation allowed.

**MINORITY EPIDEMIOLOGY**
Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)
Total Operating Expense 750,000 750,000

**COMMUNITY HEALTH CENTERS**
Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)
Total Operating Expense 14,453,000 14,453,000

**PRENATAL SUBSTANCE USE & PREVENTION**
Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)
Total Operating Expense 119,965 119,965

**OPIOID OVERDOSE INTERVENTION**
Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)
Total Operating Expense 250,000 250,000
<table>
<thead>
<tr>
<th>Service</th>
<th>Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)</th>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Biennial</th>
</tr>
</thead>
<tbody>
<tr>
<td>NURSE FAMILY PARTNERSHIP</td>
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<td>5,000,000</td>
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<tr>
<td>HEARING AND BLIND SERVICES</td>
<td></td>
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<td>500,000</td>
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<td>LOCAL HEALTH MAINTENANCE FUND</td>
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<td></td>
<td>3,915,209</td>
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<td>LOCAL HEALTH DEPARTMENT ACCOUNT</td>
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<td>3,000,000</td>
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<tr>
<td>TOBACCO USE PREVENTION AND CESSATION PROGRAM</td>
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<td>7,500,000</td>
<td>7,500,000</td>
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</tr>
</tbody>
</table>

Of the above appropriations for hearing and blind services, $375,000 shall be annually deposited in the Hearing Aid Fund established under IC 16-35-8-3.

The amount appropriated from the tobacco master settlement agreement fund is in lieu of the appropriation provided for this purpose in IC 6-7-1-30.5 or any other law. Of the above appropriations for the local health maintenance fund, $60,000 each year shall be used to provide additional funding to adjust funding through the formula in IC 16-46-10 to reflect population increases in various counties. Money appropriated to the local health maintenance fund must be allocated under the following schedule each year to each local board of health whose application for funding is approved by the state department of health:

<table>
<thead>
<tr>
<th>COUNTY POPULATION</th>
<th>AMOUNT OF GRANT</th>
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<tr>
<td>over 499,999</td>
<td>94,112</td>
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<tr>
<td>100,000 - 499,999</td>
<td>72,672</td>
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<tr>
<td>50,000 - 99,999</td>
<td>48,859</td>
</tr>
<tr>
<td>under 50,000</td>
<td>33,139</td>
</tr>
</tbody>
</table>

The above appropriations for the local health department account are statutory distributions under IC 4-12-7.

A minimum of 90% of the above appropriations shall be distributed as grants to local agencies and other entities with programs designed to reduce smoking.

FOR THE INDIANA SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED

HEA 1001 — CC 1
FOR THE INDIANA SCHOOL FOR THE DEAF

|                          | FY 2021-2022 | FY 2022-2023 | Biennial  
|--------------------------|--------------|--------------|------------
| Personal Services        | 9,521,121    | 9,521,121    |            
| Other Operating Expense  | 1,876,205    | 1,876,205    |            

C. VETERANS' AFFAIRS

FOR THE INDIANA DEPARTMENT OF VETERANS' AFFAIRS

|                          | FY 2021-2022 | FY 2022-2023 | Biennial  
|--------------------------|--------------|--------------|------------
| Personal Services        | 1,820,937    | 1,820,937    |            
| Other Operating Expense  | 785,536      | 785,536      |            

The above appropriations for personal services include funding for a women's veteran services officer and $300,000 each year for six state veterans services officers.

VETERAN SERVICE ORGANIZATIONS

|                          | FY 2021-2022 | FY 2022-2023 | Biennial  
|--------------------------|--------------|--------------|------------
| Total Operating Expense  | 910,000      | 910,000      |            

The above appropriations shall be used to assist veterans in securing available benefits. Of the above appropriations, the following amounts shall be allocated each fiscal year to the following organizations:

- American Legion: $202,000
- Disabled Veterans: $202,000
- Veterans of Foreign Wars: $202,000
- AMVETS: $202,000
- Vietnam Veterans: $102,000

The allocations shall be administered by the Indiana Department of Veterans' Affairs.

OPERATION OF VETERANS' CEMETERY

|                          | FY 2021-2022 | FY 2022-2023 | Biennial  
|--------------------------|--------------|--------------|------------
| Total Operating Expense  | 350,000      | 350,000      |            

INDIANA VETERANS' HOME

|                          | FY 2021-2022 | FY 2022-2023 | Biennial  
|--------------------------|--------------|--------------|------------
| Veterans' Home Comfort and Welfare Fund (IC 10-17-9-7(d)) | 10,000,000 | 10,000,000 |            

IVH Medicaid Reimbursement Fund

|                          | FY 2021-2022 | FY 2022-2023 | Biennial  
|--------------------------|--------------|--------------|------------
| Total Operating Expense  | 14,500,000   | 14,500,000   |            

Augmentation allowed from the Comfort and Welfare Fund and the IVH Medicaid Reimbursement Fund.

SECTION 9. [EFFECTIVE JULY 1, 2021]

EDUCATION

HEA 1001 — CC 1
A. HIGHER EDUCATION

FOR INDIANA UNIVERSITY
BLOOMINGTON CAMPUS
Total Operating Expense 201,961,310 198,962,890
Fee Replacement 20,864,079 20,740,449

FOR INDIANA UNIVERSITY REGIONAL CAMPUSES
EAST
Total Operating Expense 14,047,315 15,042,686
KOKOMO
Total Operating Expense 16,059,485 16,526,185
NORTHWEST
Total Operating Expense 18,870,523 19,608,142
Fee Replacement 4,181,247 4,190,132
SOUTH BEND
Total Operating Expense 24,873,721 25,266,685
Fee Replacement 1,445,375 1,451,375
SOUTHEAST
Total Operating Expense 20,890,749 21,181,815
Fee Replacement 1,689,180 1,702,750
FORT WAYNE HEALTH SCIENCES PROGRAM
Total Operating Expense 4,971,250 4,971,250

TOTAL APPROPRIATION - INDIANA UNIVERSITY REGIONAL CAMPUSES
107,028,845 109,941,020

FOR INDIANA UNIVERSITY - PURDUE UNIVERSITY
AT INDIANAPOLIS (IUPUI)
I.U. SCHOOLS OF MEDICINE AND DENTISTRY
Total Operating Expense 105,712,799 107,827,053
Fee Replacement 7,006,738 6,982,835

FOR INDIANA UNIVERSITY SCHOOL OF MEDICINE
INDIANA UNIVERSITY SCHOOL OF MEDICINE - EVANSVILLE
Total Operating Expense 2,212,633 2,256,886
INDIANA UNIVERSITY SCHOOL OF MEDICINE - FORT WAYNE
Total Operating Expense 2,068,129 2,109,492
INDIANA UNIVERSITY SCHOOL OF MEDICINE - NORTHWEST - GARY
Total Operating Expense 2,766,537 2,821,868
INDIANA UNIVERSITY SCHOOL OF MEDICINE - LAFAYETTE
Total Operating Expense 2,513,302 2,563,568
INDIANA UNIVERSITY SCHOOL OF MEDICINE - MUNCIE
Total Operating Expense 2,300,988 2,347,008

HEA 1001 — CC 1
INDIANA UNIVERSITY SCHOOL OF MEDICINE - SOUTH BEND
Total Operating Expense 2,163,502 2,206,772

INDIANA UNIVERSITY SCHOOL OF MEDICINE - TERRE HAUTE
Total Operating Expense 2,500,983 2,551,003

The Indiana University School of Medicine - Indianapolis shall submit to the Indiana commission for higher education before May 15 of each year an accountability report containing data on the number of medical school graduates who entered primary care physician residencies in Indiana from the school's most recent graduating class.

FOR INDIANA UNIVERSITY - PURDUE UNIVERSITY AT INDIANAPOLIS (IUPUI)
GENERAL ACADEMIC DIVISIONS
Total Operating Expense 111,103,662 122,110,562
Fee Replacement 6,910,541 6,926,049

TOTAL APPROPRIATIONS - IUPUI
247,259,814 260,703,096

Transfers of allocations between campuses to correct for errors in allocation among the campuses of Indiana University can be made by the institution with the approval of the commission for higher education and the budget agency. Indiana University shall maintain current operations at all statewide medical education sites.

DUAL CREDIT
Total Operating Expense 4,253,715 4,253,715

CLINICAL AND TRANSLATIONAL SCIENCES INSTITUTE
Total Operating Expense 2,500,000 2,500,000

GLOBAL NETWORK OPERATIONS CENTER
Total Operating Expense 721,861 721,861

SPINAL CORD AND HEAD INJURY RESEARCH CENTER
Total Operating Expense 553,429 553,429

INSTITUTE FOR THE STUDY OF DEVELOPMENTAL DISABILITIES
Total Operating Expense 2,105,824 2,105,824

GEOLOGICAL SURVEY
Total Operating Expense 2,783,782 2,783,782

I-LIGHT NETWORK OPERATIONS
Total Operating Expense 1,508,628 1,508,628

GIGAPOP PROJECT
Total Operating Expense 672,562 672,562

FOR PURDUE UNIVERSITY
WEST LAFAYETTE
Total Operating Expense 222,755,871 223,527,695
Fee Replacement 32,152,425 29,002,950

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<th>Location</th>
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<td>Transfers of allocations between campuses to correct for errors in allocation among the campuses of Purdue University can be made by the institution with the approval of the commission for higher education and the budget agency.</td>
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<td>DUAL CREDIT</td>
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<td>The above appropriations shall be used to fund the animal disease diagnostic laboratory system (ADDL), which consists of the main ADDL at West Lafayette, the bangs disease testing service at West Lafayette, and the southern branch of ADDL Southern Indiana Purdue Agricultural Center (SIPAC) in Dubois County. The above appropriations are in addition to any user charges that may be established and collected under IC 21-46-3-5. Notwithstanding IC 21-46-3-4, the trustees of Purdue University may approve reasonable charges for testing for pseudorabies.</td>
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<tr>
<td>STATEWIDE TECHNOLOGY</td>
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<tr>
<td>Total Operating Expense</td>
<td>6,695,258</td>
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<td>COUNTY AGRICULTURAL EXTENSION EDUCATORS</td>
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<td>Total Operating Expense</td>
<td>7,487,816</td>
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<td>AGRICULTURAL RESEARCH AND EXTENSION - CROSSROADS</td>
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<td>Total Operating Expense</td>
<td>8,492,325</td>
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<td>CENTER FOR PARALYSIS RESEARCH</td>
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<td>Total Operating Expense</td>
<td>522,558</td>
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<td>IN TECH ASST. AND ADV. MFG. COMPETITIVENESS PROGRAM</td>
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<td>Total Operating Expense</td>
<td>4,430,212</td>
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<td>FOR INDIANA STATE UNIVERSITY</td>
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<td>Total Operating Expense</td>
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<tr>
<td>Fee Replacement</td>
<td>11,044,480</td>
<td>11,051,288</td>
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<td>DUAL CREDIT</td>
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<td>Total Operating Expense</td>
<td>199,620</td>
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<td>NURSING PROGRAM</td>
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<tr>
<td>Total Operating Expense</td>
<td>204,000</td>
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HEA 1001 — CC 1
<table>
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<th>Program</th>
<th>FY 2021-2022 Appropriation</th>
<th>FY 2022-2023 Appropriation</th>
<th>Biennial Appropriation</th>
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<td>PRINCIPAL LEADERSHIP ACADEMY</td>
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<td>Total Operating Expense</td>
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<td>Total Operating Expense</td>
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<td>FOR UNIVERSITY OF SOUTHERN INDIANA</td>
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<td>Total Operating Expense</td>
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<td>Fee Replacement</td>
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<td>Total Operating Expense</td>
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<td>FOR BALL STATE UNIVERSITY</td>
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<td>Total Operating Expense</td>
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<td>Fee Replacement</td>
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<td>Total Operating Expense</td>
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<td>ENTREPRENEURIAL COLLEGE</td>
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<td>Total Operating Expense</td>
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<td>ACADEMY FOR SCIENCE, MATHEMATICS, AND HUMANITIES</td>
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<td>Total Operating Expense</td>
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<td>FOR VINCENNES UNIVERSITY</td>
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<td>Total Operating Expense</td>
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<td>Fee Replacement</td>
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<td>Total Operating Expense</td>
<td>4,315,365</td>
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<td>CAREER AND TECHNICAL EARLY COLLEGE PROGRAM</td>
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<tr>
<td>Total Operating Expense</td>
<td>3,000,000</td>
<td>3,000,000</td>
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<tr>
<td>Additional Early College sites may be established upon approval by the Commission for Higher Education and review by the budget committee.</td>
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<tr>
<td>FOR IVY TECH COMMUNITY COLLEGE</td>
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<tr>
<td>Total Operating Expense</td>
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<td>235,110,368</td>
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<td>Fee Replacement</td>
<td>28,938,873</td>
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<td>Total Operating Expense</td>
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<td>Total Operating Expense</td>
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<td>TESTING CENTERS</td>
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<td>Total Operating Expense</td>
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<td>INDIANA RURAL EDUCATION INITIATIVE</td>
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<tr>
<td>Total Operating Expense</td>
<td>1,057,738</td>
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</tbody>
</table>

HEA 1001 — CC 1
The sums herein appropriated to Indiana University, Purdue University, Indiana State University, University of Southern Indiana, Ball State University, Vincennes University, and Ivy Tech Community College are in addition to all income of said institutions, respectively, from all permanent fees and endowments and from all land grants, fees, earnings, and receipts, including gifts, grants, bequests, and devises, and receipts from any miscellaneous sales from whatever source derived.

All such income and all such fees, earnings, and receipts on hand June 30, 2021, and all such income and fees, earnings, and receipts accruing thereafter are hereby appropriated to the boards of trustees or directors of the aforementioned institutions and may be expended for any necessary expenses of the respective institutions, including university hospitals, schools of medicine, nurses' training schools, schools of dentistry, and agricultural extension and experimental stations. However, such income, fees, earnings, and receipts may be used for land and structures only if approved by the governor and the budget agency.

The above appropriations to Indiana University, Purdue University, Indiana State University, University of Southern Indiana, Ball State University, Vincennes University, and Ivy Tech Community College include the employers' share of Social Security payments for university employees under the public employees' retirement fund, or institutions covered by the Indiana state teachers' retirement fund. The funds appropriated also include funding for the employers' share of payments to the public employees' retirement fund and to the Indiana state teachers' retirement fund at a rate to be established by the retirement funds for both fiscal years for each institution's employees covered by these retirement plans.

The treasurers of Indiana University, Purdue University, Indiana State University, University of Southern Indiana, Ball State University, Vincennes University, and Ivy Tech Community College shall, at the end of each three (3) month period, prepare and file with the auditor of state a financial statement that shall show in total all revenues received from any source, together with a consolidated statement of disbursements for the same period. The budget director shall establish the requirements for the form and substance of the reports.

The reports of the treasurer also shall contain in such form and in such detail as the governor and the budget agency may specify, complete information concerning receipts from all sources, together with any contracts, agreements, or arrangements with any federal agency, private foundation, corporation, or other entity from which such receipts accrue.

All such treasurers' reports are matters of public record and shall include without limitation a record of the purposes of any and all gifts and trusts with the sole exception of the names of those donors who request to remain anonymous.
Notwithstanding IC 4-10-11, the auditor of state shall draw warrants to the treasurers of Indiana University, Purdue University, Indiana State University, University of Southern Indiana, Ball State University, Vincennes University, and Ivy Tech Community College on the basis of vouchers stating the total amount claimed against each fund or account, or both, but not to exceed the legally made appropriations.

For universities and colleges supported in whole or in part by state funds, grant applications and lists of applications need only be submitted upon request to the budget agency for review and approval or disapproval and, unless disapproved by the budget agency, federal grant funds may be requested and spent without approval by the budget agency.

For all university special appropriations, an itemized list of intended expenditures, in such form as the governor and the budget agency may specify, shall be submitted to support the allotment request. All budget requests for university special appropriations shall be furnished in a like manner and as a part of the operating budgets of the state universities.

The trustees of Indiana University, the trustees of Purdue University, the trustees of Indiana State University, the trustees of University of Southern Indiana, the trustees of Ball State University, the trustees of Vincennes University, and the trustees of Ivy Tech Community College are hereby authorized to accept federal grants, subject to IC 4-12-1.

Fee replacement funds are to be distributed as requested by each institution, on payment due dates, subject to available appropriations.

FOR THE MEDICAL EDUCATION BOARD
FAMILY PRACTICE RESIDENCY FUND
Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)
Total Operating Expense 1,852,698 1,852,698

Of the above appropriations, $1,000,000 each year shall be distributed as grants for the purpose of improving family practice residency programs serving medically underserved areas.

FOR THE GRADUATE MEDICAL EDUCATION BOARD
MEDICAL RESIDENCY EDUCATION GRANTS
Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)
Total Operating Expense 4,000,000 5,000,000

The above appropriations for medical residency education grants are to be distributed in accordance with IC 21-13-6.5.

FOR THE COMMISSION FOR HIGHER EDUCATION

HEA 1001 — CC 1
For the higher education awards and freedom of choice grants made for the biennium, the following guidelines shall be used, notwithstanding current administrative rule or practice:

(1) The commission shall maintain the proportionality of award maximums for public, private, and proprietary institutions when setting forth amounts under IC 21-12-1.7.

(2) Minimum Award: No award shall be less than $600.

(3) The commission shall reduce award amounts as necessary to stay within the appropriation.

TUITION AND FEE EXEMPTION FOR CHILDREN OF VETERANS AND PUBLIC SAFETY OFFICERS

Priority for awards made from the above appropriation shall be given first to eligible students meeting TANF income eligibility guidelines as determined by the family and social services administration and second to eligible students who received awards from the adult grant fund during the school year associated with the biennial budget year. Funds remaining shall be distributed according to procedures established by the commission. The maximum grant that an applicant may receive for a particular academic term shall be established by the commission but shall in no case be greater than a grant for which an applicant would be eligible under IC 21-12-3 if the applicant were a full-time student. The commission shall collect and report to the family and social services administration (FSSA) all data required for FSSA to meet the data collection and reporting requirements in 45 CFR Part 265.

The family and social services administration, division of family resources, shall apply all qualifying expenditures for the part-time grant program toward Indiana's maintenance of effort under the federal Temporary Assistance for Needy Families (TANF) program (45 CFR 260 et seq.).

STEM TEACHER RECRUITMENT FUND

The above appropriations may be used to provide grants to nonprofit organizations that place new science, technology, engineering, and math teachers in elementary and high schools located in underserved areas.
TEACHER RESIDENCY GRANT PROGRAM (IC 21-18-15.1)  
Total Operating Expense 1,000,000 1,000,000

MINORITY TEACHER SCHOLARSHIP FUND (IC 21-13-2-1)  
Total Operating Expense 400,000 400,000

HIGH NEED STUDENT TEACHING STIPEND FUND (IC 21-13-7)  
Total Operating Expense 450,000 450,000

MINORITY STUDENT TEACHING STIPEND FUND (IC 21-13-8)  
Total Operating Expense 50,000 50,000

EARN INDIANA WORK STUDY PROGRAM  
Total Operating Expense 606,099 606,099

21ST CENTURY - ADMINISTRATIVE  
Total Operating Expense 1,645,774 1,645,774

21ST CENTURY SCHOLAR AWARDS  
Total Operating Expense 166,270,623 166,270,623

The commission shall collect and report to the family and social services administration (FSSA) all data required for FSSA to meet the data collection and reporting requirements in 45 CFR 265.

The division of family resources shall apply all qualifying expenditures for the 21st century scholar program toward Indiana's maintenance of effort under the federal Temporary Assistance for Needy Families (TANF) program (45 CFR 260 et seq.).

WORK AND LEARN INDIANA  
Total Operating Expense 250,000 250,000

NEXT GENERATION HOOSIER EDUCATORS  
Total Operating Expense 6,082,400 6,082,400

NATIONAL GUARD TUITION SCHOLARSHIP  
Total Operating Expense 3,676,240 3,676,240

The above appropriations for national guard scholarships plus reserve balances in the fund shall be the total allowable state expenditure for the program in the biennium.

PRIMARY CARE SCHOLARSHIP  
Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)  
Total Operating Expense 2,000,000 2,000,000

The above appropriations for primary care scholarships shall be distributed in accordance with IC 21-13-9.

LEARN MORE INDIANA  
Total Operating Expense 582,295 582,295

STATEWIDE TRANSFER AND TECHNOLOGY

HEA 1001 — CC 1
The above appropriations may be used to provide grants to adults who pursue high value certificates.

FOR THE DEPARTMENT OF ADMINISTRATION
COLUMBUS LEARNING CENTER LEASE PAYMENT

Total Operating Expense 4,933,000 4,988,000

B. ELEMENTARY AND SECONDARY EDUCATION

FOR THE DEPARTMENT OF EDUCATION

17,529,420 17,529,420

Professional Standards Fund (IC 20-28-2-10)
1,237,940 1,237,940

Augmentation allowed from the Professional Standards Fund.

The amounts specified from the General Fund and the Professional Standards Fund are for the following purposes:

Personal Services 13,499,980 13,499,980
Other Operating Expense 5,267,380 5,267,380

The above appropriations include funds to provide state support to educational service centers. Using existing resources, the department shall provide guidance or assistance to increase the operational efficiency of schools.

STATE BOARD OF EDUCATION

Total Operating Expense 1,831,499 1,831,499

The above appropriations for the Indiana state board of education are for the academic standards project to distribute copies of the academic standards and provide teachers with curriculum frameworks, for special evaluation and research projects, including national and international assessments, and for state board administrative expenses.

PUBLIC TELEVISION DISTRIBUTION

Total Operating Expense 3,600,000 3,600,000

The Indiana Public Broadcasting Stations, Inc., shall submit a distribution plan for the eight Indiana public television stations for approval by the budget agency after review by the budget committee. Of the above appropriations, at least one seventh of the funds each year shall be set aside and distributed equally among all of the public radio stations.

HEA 1001 — CC 1
STEM PROGRAM ALIGNMENT

The above appropriations for STEM program alignment shall be used to provide grants to high-need schools (as determined by a needs assessment conducted in partnership with a state research institution) for the purpose of implementing qualified STEM curricula and professional development plans, to develop methods of evaluating STEM curricula and professional development plans for the purpose of awarding STEM grants, to develop a system for measuring student growth in critical thinking, problem-solving, and other STEM-based skills in schools that receive STEM grants. The department shall provide an annual report to the general assembly, the office of the governor, and the state board of education describing the department’s progress toward implementing the state’s STEM plan. All data collected by the department shall be tracked electronically and shared with the management and performance hub for the purpose of collecting longitudinal data.

Of the above appropriations, $600,000 in FY 2022 shall and in FY 2023 up to $1,200,000 shall be used to provide grants to colleges or universities for the purpose of supporting programs and statewide initiatives dedicated to increasing student enrollment and student scores in math and science Advanced Placement courses.

Of the above appropriations, $350,000 shall be used for each fiscal year to provide grants to school corporations or schools to purchase robotic technology and professional development endorsed by the Council of Administrators of Special Education to improve the social and behavioral skills for students with autism.

Of the above appropriations, $300,000 each fiscal year shall be used to partner with the commission for higher education to provide professional development and technical assistance to schools that pilot the transitions math course for students transitioning from secondary to post-secondary education.

INDIANA BAR FOUNDATION - WE THE PEOPLE

RILEY HOSPITAL

BEST BUDDIES

SCHOOL TRAFFIC SAFETY

CHARTER AND INNOVATION NETWORK SCHOOL GRANT PROGRAM

SPECIAL EDUCATION (S-5)

Augmentation allowed.

HEA 1001 — CC 1
The above appropriations for special education are made under IC 20-35-6-2.

**NEXT LEVEL COMPUTER SCIENCE PROGRAM**
Total Operating Expense 3,000,000 3,000,000

**SPECIAL EDUCATION EXCISE**

- Excise Tax Funds of the Alcohol Beverage Commission (IC 20-35-4-4)
  Total Operating Expense 172,856 172,856
  Augmentation allowed.

**TEACHERS’ SOCIAL SECURITY AND RETIREMENT DISTRIBUTION**
Total Operating Expense 2,157,521 2,157,521

The above appropriations shall be distributed by the department of education on a monthly basis and in approximately equal payments to special education cooperatives, area career and technical education schools, and other governmental entities that received state teachers' Social Security distributions for certified education personnel (excluding the certified education personnel funded through federal grants) during the fiscal year beginning July 1, 1992, and ending June 30, 1993, and for the units under the Indiana state teachers' retirement fund, the amount they received during the 2002-2003 state fiscal year for teachers' retirement. If the total amount to be distributed is greater than the total appropriation, the department of education shall reduce each entity's distribution proportionately.

**DISTRIBUTION FOR TUITION SUPPORT**
Total Operating Expense 7,860,000,000 8,200,000,000

The above appropriations for tuition support are to be distributed in accordance with a statute enacted for this purpose during the 2021 session of the general assembly.

If the above appropriations for distribution for tuition support are more than the amount required by statute, the excess shall revert to the general fund.

The above appropriations for tuition support shall be made each fiscal year under a schedule set by the budget agency and approved by the governor. The schedule shall provide for at least twelve (12) payments made at least once every forty (40) days, and the aggregate of the payments in each fiscal year shall equal the amount required by statute.

**TEACHER APPRECIATION GRANTS**
Total Operating Expense 37,500,000 37,500,000

It is the intent of the 2021 general assembly that the above appropriations for teacher appreciation grants shall be the total allowable state expenditure for the program. If disbursements are anticipated to exceed the total appropriation for a state fiscal year, the department of education shall reduce the distributions.
DISTRIBUTION FOR SUMMER SCHOOL

Total Operating Expense 18,360,000 18,360,000

It is the intent of the 2021 general assembly that the above appropriations for summer school shall be the total allowable state expenditure for the program. Therefore, if the expected disbursements are anticipated to exceed the total appropriation for that state fiscal year, then the department of education shall reduce the distributions proportionately.

DISTRIBUTION FOR ADULT LEARNERS

Total Operating Expense 40,331,250 40,331,250

EARLY INTERVENTION PROGRAM AND READING DIAGNOSTIC ASSESSMENT

Total Operating Expense 3,225,130 3,225,130

The above appropriations for the early intervention program may be used for grants to local school corporations for grant proposals for early intervention programs.

The above appropriations may be used by the department of education for the reading diagnostic assessment and subsequent remedial programs or activities. The reading diagnostic assessment program, as approved by the board, is to be made available on a voluntary basis to all Indiana public and accredited nonpublic school first and second grade students upon the approval of the governing body of the school corporations or the accredited nonpublic school. The board shall determine how the funds will be distributed for the assessment and related remediation. The department or its representative shall provide progress reports on the assessment as requested by the board.

NATIONAL SCHOOL LUNCH PROGRAM

Total Operating Expense 5,033,086 5,108,582

CURRICULAR MATERIAL REIMBURSEMENT

Total Operating Expense 39,000,000 39,000,000

Before a school corporation or an accredited nonpublic school may receive a distribution under the textbook reimbursement program, the school corporation or accredited nonpublic school shall provide to the department the requirements established in IC 20-33-5-2. The department shall provide to the family and social services administration (FSSA) all data required for FSSA to meet the data collection reporting requirement in 45 CFR 265. The family and social services administration, division of family resources, shall apply all qualifying expenditures for the textbook reimbursement program toward Indiana's maintenance of effort under the federal Temporary Assistance for Needy Families (TANF) program (45 CFR 260 et seq.).

TESTING

HEA 1001 — CC 1
The above appropriations are for assessments, including special education alternate assessments, as determined by the state board of education and the department of education.

**REMEDIATION TESTING**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
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</thead>
<tbody>
<tr>
<td>11,711,344</td>
<td>11,711,344</td>
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The above appropriations for remediation testing are for grants to public and accredited nonpublic schools through the department of education. Public and accredited nonpublic schools shall use the grants to fund formative tests to identify students who require remediation. Prior to distribution to public and accredited nonpublic schools, the grant amounts and formula shall be submitted to the state board of education and the budget agency for review and approval, and the department of education shall provide a report to the budget committee.

**ADVANCED PLACEMENT PROGRAM**

<table>
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<tr>
<th>Other Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
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</thead>
<tbody>
<tr>
<td>5,200,000</td>
<td>5,200,000</td>
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The above appropriations for the Advanced Placement Program are to provide funding for students of accredited public and nonpublic schools to take the College Board Advanced Placement math, English, and science exams. Any remaining funds available after exam fees have been paid shall be prioritized for use by teachers of math and science Advanced Placement courses to attend professional development training for those courses.

**PSAT PROGRAM**

<table>
<thead>
<tr>
<th>Other Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
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</thead>
<tbody>
<tr>
<td>1,900,000</td>
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</table>

The above appropriations for the PSAT program are to provide funding for students of accredited public and nonpublic schools in grade 10 and 11 to take the PSAT exam.

**NON-ENGLISH SPEAKING PROGRAM**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
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</thead>
<tbody>
<tr>
<td>27,500,000</td>
<td>27,500,000</td>
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</tbody>
</table>

Augmentation allowed.

The above appropriations for the Non-English Speaking Program are for students who have a primary language other than English and limited English proficiency, as determined by using the WIDA Consortium ACCESS assessment.

The grant amount is determined as follows:

1. Determine the number of students who score at level one (1) or level two (2) on the WIDA Consortium ACCESS assessment or who are English language learners who have severe special needs that require a different test to assess English proficiency.
multiplied by five hundred twenty-four dollars ($524) for state fiscal years beginning after June 30, 2021.

(2) Determine the number of students who score at level three (3) or level four (4) on the WIDA Consortium ACCESS assessment or who score at level five (5) or higher on the Tier A form of the WIDA Consortium ACCESS assessment multiplied by three hundred sixty-six dollars ($366) for state fiscal years beginning after June 30, 2021.

(3) Determine the sum of the subdivision (1) amount plus the subdivision (2) amount.

**GIFTED AND TALENTED EDUCATION PROGRAM**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>13,053,399</td>
<td>13,053,399</td>
</tr>
</tbody>
</table>

In each fiscal year, $500,000 shall be made available to school corporations and charter schools to purchase verbal and quantitative reasoning tests to be administered to all students within the corporation or charter school that are enrolled in kindergarten, second grade, and fifth grade.

**ALTERNATIVE EDUCATION**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
</table>

The above appropriations include funding to provide $10,000 for each child in recovery from alcohol or drug abuse who attends a charter school accredited by the National Association of Recovery Schools. This funding is in addition to tuition support for the charter school.

**SENATOR DAVID C. FORD EDUCATIONAL TECHNOLOGY PROGRAM**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>3,086,071</td>
<td>3,086,071</td>
</tr>
</tbody>
</table>

The department shall use the funds to make grants to school corporations to promote student learning through the use of technology. Notwithstanding distribution guidelines in IC 20-20-13, the department shall develop guidelines for distribution of the grants.

**SCHOOL BUSINESS OFFICIALS LEADERSHIP ACADEMY**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>127,500</td>
<td>127,500</td>
</tr>
</tbody>
</table>

The department shall make available the above appropriations to the Indiana Association of School Business Officials to assist in the creation of an academy designed to strengthen the management and leadership skills of practicing Indiana school business officials.

**SCHOOL INTERNET CONNECTION**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>3,415,000</td>
<td>3,415,000</td>
</tr>
</tbody>
</table>

**DUAL IMMERSION PILOT PROGRAM**

<table>
<thead>
<tr>
<th>Total Operating Expense</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>425,000</td>
<td>425,000</td>
</tr>
</tbody>
</table>

HEA 1001 — CC 1
FOR THE INDIANA CHARTER SCHOOL BOARD
Total Operating Expense 444,059 444,059

FOR THE INDIANA PUBLIC RETIREMENT SYSTEM
TEACHERS' RETIREMENT FUND DISTRIBUTION
Other Operating Expense 975,000,000 1,005,000,000
Augmentation allowed.

If the amount actually required under the pre-1996 account of the teachers' retirement fund for actual benefits for the Post Retirement Pension Increases that are funded on a "pay as you go" basis plus the base benefits under the pre-1996 account of the teachers' retirement fund is:
(1) greater than the above appropriations for a year, after notice to the governor and the budget agency of the deficiency, the above appropriation for the year shall be augmented from the state general fund. Any augmentation shall be included in the required pension stabilization calculation under IC 5-10.4; or
(2) less than the above appropriations for a year, the excess shall be retained in the state general fund. The portion of the benefit funded by the annuity account and the actuarially funded Post Retirement Pension Increases shall not be part of this calculation.

C. OTHER EDUCATION

FOR THE EDUCATION EMPLOYMENT RELATIONS BOARD
Personal Services 821,734 821,734
Other Operating Expense 162,971 162,971

FOR THE STATE LIBRARY
Personal Services 2,508,960 2,508,960
Other Operating Expense 256,603 256,603
STATEWIDE LIBRARY SERVICES
Total Operating Expense 1,184,343 1,184,343
LIBRARY SERVICES FOR THE BLIND - ELECTRONIC NEWSLINES
Other Operating Expense 180,000 180,000

ACADEMY OF SCIENCE
Total Operating Expense 4,357 4,357

HISTORICAL MARKER PROGRAM
Total Operating Expense 8,649 8,649

INSPIRE
Total Operating Expense 1,382,250 1,382,250

LOCAL LIBRARY CONNECTIVITY GRANT
Total Operating Expense 1,419,434 1,419,434

FOR THE ARTS COMMISSION
Personal Services 529,978 529,978

HEA 1001 — CC 1
The above appropriations to the arts commission includes $650,000 each year to provide grants to:
(1) the arts organizations that have most recently qualified for general operating support as major arts organizations as determined by the arts commission; and
(2) the significant regional organizations that have most recently qualified for general operating support as mid-major arts organizations, as determined by the arts commission and its regional re-granting partners.

SECTION 10. [EFFECTIVE JULY 1, 2021]

DISTRIBUTIONS

FOR THE AUDITOR OF STATE
GAMING TAX
Total Operating Expense 50,500,000 50,500,000
Augmentation allowed.

ALCOHOL BEVERAGE COMMISSION GALLONAGE TAX
Total Operating Expense 9,864,160 9,864,160
Augmentation allowed.

SECTION 11. [EFFECTIVE JULY 1, 2021]

The following allocations of federal funds are available for career and technical education under the Carl D. Perkins Career and Technical Education Act of 2006 (20 U.S.C. 2301 et seq. for Career and Technical Education). These funds shall be received by the workforce cabinet and may be allocated by the budget agency after consultation with the workforce cabinet and any other state agencies, commissions, or organizations required by state law. Funds shall be allocated to these agencies in accordance with the allocations specified below:

STATE PROGRAMS AND LEADERSHIP 1,614,568 1,614,568
SECONDARY VOCATIONAL PROGRAMS 16,416,383 16,416,383
POSTSECONDARY VOCATIONAL PROGRAMS 8,878,505 8,878,505

SECTION 12. [EFFECTIVE JULY 1, 2021]

In accordance with IC 20-20-38, the budget agency, upon the request of the workforce cabinet, may proportionately augment or reduce an allocation of federal funds made under SECTION 11 of this act.

HEA 1001 — CC 1
SECTION 13. [EFFECTIVE JULY 1, 2021]

Utility bills for the month of June, travel claims covering the period June 16 to June 30, payroll for the period of the last half of June, any interdepartmental bills for supplies or services for the month of June, and any other miscellaneous expenses incurred during the period June 16 to June 30 shall be charged to the appropriation for the succeeding year. No interdepartmental bill shall be recorded as a refund of expenditure to any current year allotment account for supplies or services rendered or delivered at any time during the preceding June period.

SECTION 14. [EFFECTIVE JULY 1, 2021]

The budget agency, under IC 4-10-11, IC 4-12-1-13, and IC 4-13-1, in cooperation with the Indiana department of administration, may fix the amount of reimbursement for traveling expenses (other than transportation) for travel within the limits of Indiana. This amount may not exceed actual lodging and miscellaneous expenses incurred. A person in travel status, as defined by the state travel policies and procedures established by the Indiana department of administration and the budget agency, is entitled to a meal allowance not to exceed during any twenty-four (24) hour period the standard meal allowances established by the federal Internal Revenue Service.

All appropriations provided by this act or any other statute, for traveling and hotel expenses for any department, officer, agent, employee, person, trustee, or commissioner, are to be used only for travel within the state of Indiana, unless those expenses are incurred in traveling outside the state of Indiana on trips that previously have received approval as required by the state travel policies and procedures established by the Indiana department of administration and the budget agency. With the required approval, a reimbursement for out-of-state travel expenses may be granted in an amount not to exceed actual lodging and miscellaneous expenses incurred. A person in travel status is entitled to a meal allowance not to exceed during any twenty-four (24) hour period the standard meal allowances established by the federal Internal Revenue Service for properly approved travel within the continental United States and a minimum of $50 during any twenty-four (24) hour period for properly approved travel outside the continental United States. However, while traveling in Japan, the minimum meal allowance shall not be less than $90 for any twenty-four (24) hour period. While traveling in Korea and Taiwan, the minimum meal allowance shall not be less than $85 for any twenty-four (24) hour period. While traveling in Singapore, China, Great Britain, Germany, the Netherlands, and France, the minimum meal allowance shall not be less than $65 for any twenty-four (24) hour period.

In the case of the state supported institutions of postsecondary education, approval for out-of-state travel may be given by the chief executive officer of the institution, or the chief executive officer's authorized designee, for the chief executive officer's respective personnel.
Before reimbursing overnight travel expenses, the auditor of state shall require documentation as prescribed in the state travel policies and procedures established by the Indiana department of administration and the budget agency. No appropriation from any fund may be construed as authorizing the payment of any sum in excess of the standard mileage rates for personally owned transportation equipment established by the federal Internal Revenue Service when used in the discharge of state business. The Indiana department of administration and the budget agency may adopt policies and procedures relative to the reimbursement of travel and moving expenses of new state employees and the reimbursement of travel expenses of prospective employees who are invited to interview with the state.

SECTION 15. [EFFECTIVE JULY 1, 2021]

Notwithstanding IC 4-10-11-2.1, the salary per diem of members of boards, commissions, and councils who are entitled to a salary per diem is equal to $100 per day. However, members of boards, commissions, or councils who receive an annual or a monthly salary paid by the state are not entitled to the salary per diem provided in IC 4-10-11-2.1.

SECTION 16. [EFFECTIVE JULY 1, 2021]

No payment for personal services shall be made by the auditor of state unless the payment has been approved by the budget agency or the designee of the budget agency.

SECTION 17. [EFFECTIVE JULY 1, 2021]

No warrant for operating expenses, capital outlay, or fixed charges shall be issued to any department or an institution unless the receipts of the department or institution have been deposited into the state treasury for the month. However, if a department or an institution has more than $10,000 in daily receipts, the receipts shall be deposited into the state treasury daily.

SECTION 18. [EFFECTIVE JULY 1, 2021]

In case of loss by fire or any other cause involving any state institution or department, the proceeds derived from the settlement of any claim for the loss shall be deposited in the state treasury, and the amount deposited is hereby reappropriated to the institution or department for the purpose of replacing the loss. If it is determined that the loss shall not be replaced, any funds received from the settlement of a claim shall be deposited into the state general fund.

SECTION 19. [EFFECTIVE JULY 1, 2021]

If an agency has computer equipment in excess of the needs of that agency, the excess computer equipment may be sold under the provisions of surplus property.

HEA 1001 — CC 1
sales, and the proceeds of the sale or sales shall be deposited in the state treasury. The amount so deposited is hereby reappropriated to that agency for other operating expenses of the then current year, if approved by the director of the budget agency.

SECTION 20. **[EFFECTIVE JULY 1, 2021]**

This act does not authorize any rehabilitation and repairs to any state buildings, nor does it allow that any obligations be incurred for lands and structures, without the prior approval of the budget director or the director's designee. This SECTION does not apply to contracts for the state universities supported in whole or in part by state funds.

SECTION 21. **[EFFECTIVE JULY 1, 2021]**

If an agency has an annual appropriation fixed by law, and if the agency also receives an appropriation in this act for the same function or program, the appropriation in this act supersedes any other appropriations and is the total appropriation for the agency for that program or function.

SECTION 22. **[EFFECTIVE JULY 1, 2021]**

The balance of any appropriation or funds heretofore placed or remaining to the credit of any division of the state of Indiana, and any appropriation or funds provided in this act placed to the credit of any division of the state of Indiana, the powers, duties, and functions whereof are assigned and transferred to any department for salaries, maintenance, operation, construction, or other expenses in the exercise of such powers, duties, and functions, shall be transferred to the credit of the department to which such assignment and transfer is made, and the same shall be available for the objects and purposes for which appropriated originally.

SECTION 23. **[EFFECTIVE JULY 1, 2021]**

The director of the division of procurement of the Indiana department of administration, or any other person or agency authorized to make purchases of equipment, shall not honor any requisition for the purchase of an automobile that is to be paid for from any appropriation made by this act or any other act, unless the following facts are shown to the satisfaction of the commissioner of the Indiana department of administration or the commissioner's designee:

1. In the case of an elected state officer, it shall be shown that the duties of the office require driving about the state of Indiana in the performance of official duty.
2. In the case of department or commission heads, it shall be shown that the statutory duties imposed in the discharge of the office require traveling a greater distance than one thousand (1,000) miles each month or that they are subject to official duty call at all times.
3. In the case of employees, it shall be shown that the major portion of the duties
assigned to the employee require travel on state business in excess of one thousand (1,000) miles each month, or that the vehicle is identified by the agency as an integral part of the job assignment.

In computing the number of miles required to be driven by a department head or an employee, the distance between the individual's home and office or designated official station is not to be considered as a part of the total. Department heads shall annually submit justification for the continued assignment of each vehicle in their department, which shall be reviewed by the commissioner of the Indiana department of administration, or the commissioner's designee. There shall be an insignia permanently affixed on each side of all state owned cars, designating the cars as being state owned. However, this requirement does not apply to state owned cars driven by elected state officials or to cases where the commissioner of the Indiana department of administration or the commissioner's designee determines that affixing insignia on state owned cars would hinder or handicap the persons driving the cars in the performance of their official duties.

SECTION 24. [EFFECTIVE JULY 1, 2021]

When budget agency approval or review is required under this act, the budget agency may refer to the budget committee any budgetary or fiscal matter for an advisory recommendation. The budget committee may hold hearings and take any actions authorized by IC 4-12-1-11, and may make an advisory recommendation to the budget agency.

SECTION 25. [EFFECTIVE JULY 1, 2021]

Except as provided for under IC 4-12-18, the governor of the state of Indiana is solely authorized to accept on behalf of the state any and all federal funds available to the state of Indiana. Federal funds received under this SECTION are appropriated for purposes specified by the federal government, subject to allotment by the budget agency. The provisions of this SECTION and all other SECTIONS concerning the acceptance, disbursement, review, and approval of any grant, loan, or gift made by the federal government or any other source to the state or its agencies and political subdivisions shall apply, notwithstanding any other law.

SECTION 26. [EFFECTIVE JULY 1, 2021]

Except as provided for under IC 4-12-18, federal funds received as revenue by a state agency or department are not available to the agency or department for expenditure until allotment has been made by the budget agency under IC 4-12-1-12(d).

FROM THE FEDERAL ECONOMIC STIMULUS FUND

A. FROM THE ACCOUNT CREATED FOR THE AMERICAN RESCUE PLAN ACT (ARP ACT)
FOR THE DEPARTMENT OF CORRECTION
COVID-19 Hazard Pay Stipends
Total Operating Expense 8,500,000 0
Augmentation allowed.

The above appropriation for FY 2022 shall be used to provide a pandemic bonus to correctional officers and other department employees who have performed duties that are normally performed by correctional officers, as determined by the department. The COVID-19 hazard pay stipend shall be $1,600 per correctional officer and eligible employee.

<table>
<thead>
<tr>
<th>Stab Vests</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Operating Expense 7,000,000 0</td>
</tr>
</tbody>
</table>

FOR THE INDIANA STATE POLICE
COVID-19 Hazard Pay Stipends
Total Operating Expense 2,000,000 0
Augmentation allowed.

The above appropriation for FY 2022 shall be used to provide a pandemic bonus to state troopers and state capitol police officers in the amount of $1,600 per trooper and officer.

<table>
<thead>
<tr>
<th>Indiana State Police Body Cameras</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Operating Expense 20,000,000 0</td>
</tr>
<tr>
<td>Local Unit Body Camera Grants</td>
</tr>
<tr>
<td>Total Operating Expense 5,000,000 5,000,000</td>
</tr>
</tbody>
</table>

The above appropriations are for the purpose of providing matching grants to city, town, and county law enforcement agencies for the acquisition of body cameras. The following matching grant requirements apply:

**County:**
(A) Fifty percent (50%), if the county has a population greater than or equal to fifty thousand (50,000).
(B) Twenty-five percent (25%), if the county has a population of less than fifty thousand (50,000).

**City/Town:**
(A) Fifty percent (50%), if the city or town has a population greater than or equal to ten thousand (10,000).
(B) Twenty-five percent (25%), if the city or town has a population of less than ten thousand (10,000).

Grant proceeds may only be used for the purchase of body cameras and may not be used to purchase video storage equipment or services. Eligible law enforcement agencies may apply for grants in accordance with procedures established by the Indiana State Police.

HEA 1001 — CC 1
Multi Agency Academic Cooperative (MAAC) Firefighter Regional Training Pilot
Total Operating Expense 250,000 250,000

FOR THE DEPARTMENT OF NATURAL RESOURCES
Next Level Trails
Total Operating Expense 60,000,000 0
Conservation Land Acquisition
Total Operating Expense 25,000,000 0

FOR THE LIEUTENANT GOVERNOR
Broadband Grants
Total Operating Expense 250,000,000 0

The above appropriation shall be deposited in the Rural Broadband Fund (IC 4-4-38.5-11). The lieutenant governor's office may spend up to $1,200,000 in FY 2022 and $1,200,000 in FY 2023 from the rural broadband fund for the administration of broadband grant programs administered by the office.

FOR THE INDIANA ECONOMIC DEVELOPMENT CORPORATION
Regional Economic Acceleration and Development Initiative (READI)
Total Operating Expense 500,000,000

The above appropriation shall be deposited in the READI fund (IC 5-28-41-7)

Next Level Flights
Total Operating Expense 10,000,000

Of the above appropriation for next level flights, the Indiana economic development corporation may award up to three million dollars ($3,000,000) to the Fort Wayne International Airport for a gate expansion project.

FOR INVESTED INDIANA
Career Accelerator (IC 5-34-2)
Total Operating Expense 75,000,000 0

The above appropriation shall be deposited in the Career Accelerator Fund (IC 5-34-2).

Indiana Internet of Things (IoT) Lab - Statewide Initiatives
Total Operating Expense 1,000,000 0

FOR THE INDIANA FINANCE AUTHORITY
Northwest Indiana Regional Development Authority
Total Operating Expense 231,000,000 0

FOR THE DEPARTMENT OF WORKFORCE DEVELOPMENT

HEA 1001 — CC 1
Unemployment Insurance Trust Fund
Total Operating Expense 500,000,000 0

FOR THE INDIANA DEPARTMENT OF TRANSPORTATION
Next Level Connections Fund (IC 8-14-14.3)
Total Operating Expense 205,000,000 900,000,000

FOR THE FAMILY AND SOCIAL SERVICES ADMINISTRATION
Mental Health Grants
Total Operating Expense 50,000,000 50,000,000

The family and social services administration, in consultation with the department of health, shall utilize the above appropriations to address mental health needs across the state. The administration shall use regional-level data regarding suicide hotline use, overdose mortality, and population to determine the distribution of funds.

FOR THE STATE DEPARTMENT OF HEALTH
Health Issues and Challenges Grant Program (IC 16-46-16.5-4)
Total Operating Expense 50,000,000

The above appropriation shall be deposited in the health issues and challenges grant fund (IC 16-46-16.5-4).

FOR THE INDIANA FINANCE AUTHORITY
Water Infrastructure Grant Fund
Total Operating Expense 50,000,000 50,000,000
Transportation and Water Infrastructure Local Grants
Total Operating Expense 30,000,000 30,000,000

FOR THE INDIANA ECONOMIC DEVELOPMENT CORPORATION
Inter-modal Transportation Study
Total Operating Expense 1,200,000 0

The above appropriation shall be used by the corporation to fund the final analysis for a light manufacturing, warehousing, distribution, and logistics district along Buffington Harbor. The study must be conducted to determine the expected market demand, provide transportation and logistics operational modeling, and analyze the need for environmental remediation. The project shall be accomplished through a public private partnership to further advance the development opportunities.

SECTION 27. [EFFECTIVE JULY 1, 2021]

A contract or an agreement for personal services or other services may not be entered into by any agency or department of state government without the approval of the budget agency or the designee of the budget director.

HEA 1001 — CC 1
SECTION 28. [EFFECTIVE JULY 1, 2021]

Except in those cases where a specific appropriation has been made to cover the payments for any of the following, the auditor of state shall transfer, from the personal services appropriations for each of the various agencies and departments, necessary payments for Social Security, public employees' retirement, health insurance, life insurance, and any other similar payments directed by the budget agency.

SECTION 29. [EFFECTIVE JULY 1, 2021]

Subject to SECTION 24 of this act as it relates to the budget committee, the budget agency with the approval of the governor may withhold allotments of any or all appropriations contained in this act for the 2021-2023 biennium, if it is considered necessary to do so in order to prevent a deficit financial situation.

SECTION 30. [EFFECTIVE JULY 1, 2021]

CONSTRUCTION

For the 2021-2023 biennium, the following amounts, from the funds listed as follows, are appropriated to provide for the construction, reconstruction, rehabilitation, repair, purchase, rental, and sale of state properties, capital lease rentals, and the purchase and sale of land, including equipment for these properties and other projects as specified.

<table>
<thead>
<tr>
<th>Fund</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>State General Fund - Lease Rentals</td>
<td>201,602,266</td>
</tr>
<tr>
<td>State General Fund - Construction</td>
<td>1,240,543,746</td>
</tr>
<tr>
<td>Veterans' Home Building Fund (IC 10-17-9-7)</td>
<td>2,281,000</td>
</tr>
<tr>
<td>State Construction Fund (IC 9-13-2-173.1)</td>
<td>50,386,007</td>
</tr>
<tr>
<td>State Highway Fund (IC 8-23-9-54)</td>
<td>34,440,500</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>1,529,253,519</strong></td>
</tr>
</tbody>
</table>

The allocations provided under this SECTION are made from the state general fund, unless specifically authorized from other designated funds by this act. The budget agency, with the approval of the governor, in approving the allocation of funds pursuant to this SECTION, shall consider, as funds are available, allocations for the following specific uses, purposes, and projects:

HEA 1001 — CC 1
### A. GENERAL GOVERNMENT

**FOR THE STATE BUDGET AGENCY**

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Biennial</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stadium Lease Rental</td>
<td>40,469,646</td>
<td>67,943,587</td>
<td></td>
</tr>
<tr>
<td>Convention Center Lease Rental</td>
<td>0</td>
<td>14,719,700</td>
<td></td>
</tr>
<tr>
<td>Indiana Motorsports Commission</td>
<td>7,000,000</td>
<td>7,000,000</td>
<td></td>
</tr>
<tr>
<td>Water Infrastructure Assistance</td>
<td>20,000,000</td>
<td>20,000,000</td>
<td></td>
</tr>
<tr>
<td>Enterprise Grant Management System</td>
<td>0</td>
<td>3,000,000</td>
<td></td>
</tr>
<tr>
<td>Capital Reserve Account</td>
<td></td>
<td>550,000,000</td>
<td></td>
</tr>
</tbody>
</table>

The above appropriation may be used capital expenses for the following projects:
- the Evansville Police Post and Lab, a new consolidated campus for the Indiana School for the Deaf and the Indiana School for the Blind and Visually Impaired, a new State Archives Building, new lodges at Potato Creek State Park and Prophetstown State Park, amateur sports facilities, improvements to the former GM Stamping Plant, engineering and design work for the reconstruction of the Westville Correctional Facility, cybersecurity infrastructure, or for another purpose after review by the budget committee.

**DEPARTMENT OF REVENUE**

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Biennial</th>
</tr>
</thead>
<tbody>
<tr>
<td>Integrated Tax System</td>
<td>20,300,000</td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>

**DEPARTMENT OF ADMINISTRATION**

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Biennial</th>
</tr>
</thead>
<tbody>
<tr>
<td>Preventive Maintenance</td>
<td>5,300,000</td>
<td>5,300,000</td>
<td></td>
</tr>
<tr>
<td>Repair and Rehabilitation</td>
<td>19,152,444</td>
<td>18,252,444</td>
<td></td>
</tr>
</tbody>
</table>

**DEPARTMENT OF ADMINISTRATION - LEASES**

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Biennial</th>
</tr>
</thead>
<tbody>
<tr>
<td>NeuroDiagnostic Inst. Capital Lease</td>
<td>12,234,703</td>
<td>12,234,630</td>
<td></td>
</tr>
</tbody>
</table>

**STATE LIBRARY**

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Biennial</th>
</tr>
</thead>
<tbody>
<tr>
<td>Repair and Rehabilitation</td>
<td>0</td>
<td>2,000,000</td>
<td></td>
</tr>
</tbody>
</table>

**INDIANA STATE FAIR**

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
<th>Biennial</th>
</tr>
</thead>
<tbody>
<tr>
<td>Preventive Maintenance</td>
<td>1,045,000</td>
<td>1,045,000</td>
<td></td>
</tr>
<tr>
<td>Repair and Rehabilitation</td>
<td>1,775,552</td>
<td>4,356,500</td>
<td></td>
</tr>
<tr>
<td>Fall Creek Pavilion</td>
<td>50,000,000</td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>

### B. PUBLIC SAFETY

(1) LAW ENFORCEMENT

**INDIANA STATE POLICE**

<table>
<thead>
<tr>
<th>Item</th>
<th>FY 2021-2022</th>
<th>FY 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Preventive Maintenance</td>
<td>955,899</td>
<td>955,899</td>
</tr>
<tr>
<td>Lowell District/Lab Construction</td>
<td>8,500,000</td>
<td>0</td>
</tr>
<tr>
<td>Repair and Rehabilitation</td>
<td>906,900</td>
<td>1,440,000</td>
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**LAW ENFORCEMENT TRAINING BOARD**

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HEA 1001 — CC 1
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HEA 1001 — CC 1
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HEA 1001 — CC 1
### STATE PARKS AND RESERVOIR MANAGEMENT
- **Preventive Maintenance**: 4,050,000  
- **Repair and Rehabilitation**: 2,875,000  

### DIVISION OF WATER
- **Preventive Maintenance**: 83,500  
- **Repair and Rehabilitation**: 2,110,000  

### ENFORCEMENT
- **Preventive Maintenance**: 270,000  

### ENTOMOLOGY
- **Preventive Maintenance**: 137,500  

### INDIANA STATE MUSEUM AND HISTORIC SITES CORPORATION
- **Preventive Maintenance**: 574,687  
- **Repair and Rehabilitation**: 1,912,500  

### WAR MEMORIALS COMMISSION
- **Preventive Maintenance**: 617,000  
- **Repair and Rehabilitation**: 2,251,200  

### D. TRANSPORTATION
#### DEPARTMENT OF TRANSPORTATION - BUILDINGS AND GROUNDS
- **Preventive Maintenance**: 2,232,888  
- **Repair and Rehabilitation**: 1,872,362  
- **A&E Fee Matl. & Test. Lab Phase 4**: 105,000  
- **Materials & Testing Lab Phase 4**: 1,500,000  
- **Const. of the LaGrange Unit/Salt Bldg**: 8,700,000  
- **Bluffton Subdistrict Renovation**: 4,950,000  
- **A&E Fee Cloverdale Salt Building**: 125,000  
- **Const. of the Cloverdale Salt Bldg**: 2,050,000  
- **A&E Fee Mishawaka Unit/Salt Bldg**: 450,000  
- **Cap. Land Purchase-Evansville Unit 1**: 250,000  

HEA 1001 — CC 1
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**E. FAMILY AND SOCIAL SERVICES, HEALTH, AND VETERANS' AFFAIRS**

(1) **FAMILY AND SOCIAL SERVICES ADMINISTRATION**

- **FSSA - DIVISION OF MENTAL HEALTH**
  - State Construction Fund (IC 9-13-2-173.1) Repair and Rehabilitation: 3,386,146 0
  - EVANSVILLE PSYCHIATRIC CHILDREN'S CENTER Preventive Maintenance: 36,500 36,500
  - State Construction Fund (IC 9-13-2-173.1) Repair and Rehabilitation: 452,000 0
  - EVANSVILLE STATE HOSPITAL Preventive Maintenance: 391,162 391,162
  - MADISON STATE HOSPITAL Preventive Maintenance: 464,104 464,104
    - State Construction Fund (IC 9-13-2-173.1) Repair and Rehabilitation: 491,572 491,572
    - Repair and Rehabilitation: 833,369 1,824,000
  - LOGANSPORT STATE HOSPITAL Preventive Maintenance: 550,000 550,000
    - State Construction Fund (IC 9-13-2-173.1) Repair and Rehabilitation: 417,703 417,703
    - NEURO DIAGNOSTIC INSTITUTE Preventive Maintenance: 475,810 475,810

(2) **PUBLIC HEALTH**

- **SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED** Preventive Maintenance: 282,857 282,857
  - State Construction Fund (IC 9-13-2-173.1) Repair and Rehabilitation: 1,262,390 885,249

**SCHOOL FOR THE DEAF**

HEA 1001 — CC 1
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SECTION 31. [EFFECTIVE JULY 1, 2021]

The budget agency may employ one (1) or more architects or engineers to inspect construction, rehabilitation, and repair projects covered by the appropriations in this act or previous acts.

SECTION 32. [EFFECTIVE UPON PASSAGE]

If any part of a construction or rehabilitation and repair appropriation made by

HEA 1001 — CC 1
this act or any previous acts has not been allotted or encumbered before the expiration of the biennium, the budget agency may determine that the balance of the appropriation is not available for allotment. The appropriation may be terminated, and the balance may revert to the fund from which the original appropriation was made.

SECTION 33. [EFFECTIVE JULY 1, 2021]

The budget agency may retain balances in the mental health fund at the end of any fiscal year to ensure there are sufficient funds to meet the service needs of the developmentally disabled and the mentally ill in any year.

SECTION 34. [EFFECTIVE JULY 1, 2021]

If the budget director determines at any time during the biennium that the executive branch of state government cannot meet its statutory obligations due to insufficient funds in the general fund, then notwithstanding IC 4-10-18, the budget agency, with the approval of the governor and after review by the budget committee, may transfer from the counter-cyclical revenue and economic stabilization fund to the general fund any additional amount necessary to maintain a positive balance in the general fund.

SECTION 35. IC 2-5-1.1-20 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 20. (a) A transaction is exempted from taxation under IC 6-2.5, IC 6-9-12, and IC 6-9-35 if:

(1) the transaction is directly related to the 2023 NCSL Legislative Summit of the National Conference of State Legislatures; and
(2) the transaction is entered into by the legislative council, the legislative services agency, the National Conference of State Legislatures, or a person that is a sponsor for or a supporter of a function that is part of the published program for that meeting.

(b) This section expires December 31, 2023.

SECTION 36. IC 4-6-15 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]:

Chapter 15. Opioid Litigation and Settlements

Sec. 1. The following definitions apply throughout this chapter:

(1) "Opioid" has the meaning set forth in IC 35-48-1-21.
(2) "Opioid litigation" means any civil lawsuit, demand, or settlement, including any settlement in lieu of litigation, filed against any opioid party for any cause of action filed for the purpose of redressing the impact of the opioid epidemic to the state or any political subdivision.
(3) "Opioid party" means any manufacturer, consultant, marketer, distributor, prescriber, or dispenser of an opioid product.
(4) "Political subdivision" has the meaning set forth in IC 34-6-2-110.

Sec. 2. (a) Except as provided in subsection (b), all political subdivisions shall be considered a party to any settlement, including a settlement in lieu of litigation, in opioid litigation by the attorney general with an opioid party that is finalized with court approval after March 1, 2021.
Except as provided in subsection (b), political subdivisions shall be bound by the terms of any opioid litigation settlement imposed by a bankruptcy court or any other court of competent jurisdiction as accepted by the attorney general.

(b) A political subdivision that has filed opioid litigation on or before January 1, 2021, may opt out of the settlement described in this section and choose to pursue its own claims by submitting written documentation as prescribed in subsection (c) to the attorney general by June 30, 2021. Except as provided in subsection (d), any political subdivision that opts out and chooses to maintain its own lawsuit under this section shall have no claim to any state or political subdivision funds paid according to the settlement authorized or approved by the attorney general.

(c) A document submitted by a political subdivision under subsection (b) to opt out of the settlement shall include:

(1) the name of the political subdivision electing to opt out;
(2) contact information for an individual at the political subdivision who can provide information regarding the decision to opt out; and
(3) a certified copy of the resolution adopted by the political subdivision to opt out;

(d) Notwithstanding subsection (b), a political subdivision may opt back in to a settlement by submission of:

(1) the name of the political subdivision opting back in;
(2) contact information for an individual at the political subdivision who can provide information regarding the decision to opt back in; and
(3) a certified copy of the resolution adopted by the political subdivision to opt back in;

to the settlement to the attorney general by the earlier of sixty (60) days after the political subdivision adopted a resolution to opt out of the settlement or September 30, 2021, whichever occurs first.

(e) A political subdivision that has not made a choice to opt out or that has opted back in to the settlement is bound by full release, waiver, and dismissal of all claims against the opioid party.

(f) No political subdivision shall make any claim to any settlement proceeds for litigation against any opioid party not yet filed by the state as of the effective date of this chapter, as added by HEA 1001-2021.

Sec. 3. (a) After January 1, 2021, no political subdivision shall initiate or file opioid litigation in any court.

(b) The state and each political subdivision shall be solely responsible for paying all costs, expenses, and attorney's fees arising from opioid litigation brought under their respective authorities, including any attorney's fees owed to private legal counsel, and may not seek payment for reimbursement of such costs, expenses, and attorney's fees from money to be used for treatment, education, and prevention programs for opioid use disorder and any co-occurring substance use disorder or mental health issues. Payment of attorney's fees may be sought from specific attorney's fee, costs, and expenses funds set up by the settlement agreement.

Sec. 4. (a) Funds received from opioid litigation settlements that resolve existing state and political subdivision litigation lawsuits as of January 1, 2021, shall be distributed in the following manner:

(1) Fifteen percent (15%) to the agency settlement fund established by IC 4-12-16-2 for the benefit of the state.
(2) Fifteen percent (15%) to the agency settlement fund established by IC 4-12-16-2 for distribution to cities, counties, and towns on a per capita basis. For purposes of this subdivision, the population, as determined under IC 1-1-3.5-3(a), of a county is the aggregate population for all unincorporated areas of the county.

(3) Seventy percent (70%) to the agency settlement fund established by IC 4-12-16-2 to be used for statewide treatment, education, and prevention programs for opioid use disorder and any co-occurring substance use disorder or mental health issues as defined or required by the settlement documents or court order.

(b) The amount distributed to the agency settlement fund under subsection (a)(2) is annually appropriated to the office of the attorney general to make the distributions described under subsection (a)(2).

(c) The amount distributed to the agency settlement fund under subsection (a)(3) is annually appropriated to the office of the secretary of family and social services for treatment, education, and prevention programs for opioid use disorder and any co-occurring substance use disorder or mental health issues as defined or required by the settlement documents or court order. The office of the secretary of family and social services shall allocate fifty percent (50%) of the funds received annually under this subsection to eligible community-based treatment, education, and prevention programs for opioid use disorder and any co-occurring substance use disorder or mental health issues. The office of the secretary of family and social services shall divide the state into regions based on population and ensure that funds are awarded to participating entities in each region of the state. Data from calendar years beginning after December 31, 2017, and ending before January 1, 2021, related to opioid use disorder during those calendar years, including overdoses and deaths, may be considered in the process of determining regional funding allocations under this subsection. The office of the secretary of family and social services may adopt rules under IC 4-22-2 to define the regions within the state and for determining a process for the application and awarding of funds. Before the remaining fifty percent (50%) of the funds received under this subsection may be distributed, the office of the secretary of family and social services shall submit a distribution plan to the budget committee for review.

(d) All entities receiving settlement funds to be used for treatment, education, and prevention programs for opioid use disorder and any co-occurring substance use disorder or mental health issues shall monitor the use of those funds and provide an annual report to the office of the secretary of family and social services not later than a date determined by the office of the secretary of family and social services.

(e) The office of the secretary of family and social services shall compile and submit an annual comprehensive report of the information received under subsection (d) to the general assembly in an electronic format under IC 5-14-6 not later than October 1 of each year identifying all funds committed and used as specified by any settlement documents or court order.

SECTION 37. IC 4-9.1-1-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]:
Sec. 1. The governor, budget director or the budget director's designee, the auditor of state, and the treasurer of state constitute the state board of finance, referred to as the "board" in this chapter. The board has advisory supervision of the safekeeping of all funds coming into the state treasury and all other funds belonging to the state coming into the possession of any state officer or agency.

SECTION 38. IC 4-10-22-1, AS AMENDED BY P.L.146-2016, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) After the end of the state fiscal year
beginning July 1, 2015, and ending June 30, 2016, and after the end of each odd-numbered state fiscal year thereafter, the office of management and budget shall calculate in the customary manner the total amount of state reserves as of the end of the state fiscal year. The office of management and budget shall make the calculation not later than July 31, 2016, and not later than July 31 of each odd-numbered year thereafter.

(b) The office of management and budget may not consider a balance in the state tuition reserve account established by IC 4-12-1-15.7 when making the calculation required by subsection (a) in 2017 and in an odd-numbered year thereafter.

(c) The office of management and budget shall consider a balance in the state tuition reserve account established by IC 4-12-1-15.7 when making the calculation required by subsection (a) in 2016.

(d) This subsection applies in 2022. After the end of the state fiscal year beginning July 1, 2021, and ending June 30, 2022, the office of management and budget shall calculate in the customary manner the total amount of state reserves as of the end of the state fiscal year. In making the calculation, the office of management and budget shall include a balance in the state tuition reserve account established by IC 4-12-1-15.7. The office of management and budget shall make the calculation of the combined reserve balance required by this subsection not later than July 31, 2022.

SECTION 39. IC 4-10-22-1.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1.5. This section applies only in calendar year 2022. Notwithstanding any other law, if, after the calculation required by section 1(d) of this chapter, the budget agency certifies that the state's combined reserve balance as calculated in section 1(d) of this chapter exceeds two billion five hundred million dollars ($2,500,000,000), the budget agency, after budget committee review, shall transfer the amount of combined state reserves that exceed two billion five hundred million dollars ($2,500,000,000) to the pre-1996 account (as defined in IC 5-10.2-1-5.5) for the purposes of the pre-1996 account.

SECTION 40. IC 4-12-1-13, AS AMENDED BY P.L.8-2019, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 13. (a) During the interval between sessions of the general assembly, the budget agency shall make regular or, at the request of the governor, special inspections of the respective institutions of the state supported by public funds. The budget agency shall report regularly to the governor relative to the physical condition of such institutions, and any contemplated action of the institution on a new or important matter, and on any other subject which the budget agency may deem pertinent or on which the governor may require information. The budget agency shall likewise familiarize itself with the best and approved practices in each of such institutions and supply such information to other institutions to make their operation more efficient and economical.

(b) Except as to officers and employees of state educational institutions, the executive secretary of the governor, the administrative assistants to the governor, the elected officials, and persons whose salaries or compensation are fixed by the governor pursuant to law, the annual compensation of all persons employed by agencies of the state shall be subject to the approval of the budget agency. Except as otherwise provided by IC 4-15-2.2, the budget agency shall establish classifications and schedules for fixing compensation, salaries and wages of all classes and types of employees of any state agency or state agencies, and any and all other such classifications affecting compensation as the budget agency shall deem necessary or desirable. The classifications and schedules thus established shall be filed in the office of the budget agency. Requests by an appointing authority for salary and wage adjustments or personal service payments coming within such classifications and schedules shall become effective when approved by, and upon the terms of approval fixed by, the budget agency. All personnel requests pertaining to the
staffing of programs or agencies supported in whole or in part by federal funds are subject to review and approval by the state personnel department under IC 4-15-2.2.

(c) The budget agency shall review and approve, for the sufficiency of funds, all payments for personal services which are submitted to the auditor of state for payment.

(d) The budget agency shall review all contracts for personal services or other services and no contract for personal services or other services may be entered into by any agency of the state before the written approval of the budget agency is given. Each demand for payment submitted by an agency to the auditor of state under these contracts must be accompanied by a copy of the budget agency approval. No payment may be made by the auditor of state without such approval. However, this subsection does not apply to a contract entered into by:

(1) a state educational institution; or
(2) an agency of the state if the contract is not required to be approved by the budget agency under IC 4-13-2-14.1.

(e) The budget agency shall review and approve the policy and procedures governing travel prepared by the department of administration under IC 4-13-1, before the travel policies and procedures are distributed.

(f) Except as provided in subsections (g), (h), and (i), the budget agency may adopt such policies and procedures not inconsistent with law as it may deem advisable to facilitate and carry out the powers and duties of the agency, including the execution and administration of all appropriations made by law. IC 4-22-2 does not apply to these policies and procedures.

(g) The budget agency may not enforce or apply any policy or procedure, unless specifically authorized by this chapter or an applicable statute, against or in relation to the following officials or agencies, unless the official or agency consents to comply with the policy or procedure, or emergency circumstances justify extraordinary measures to protect the state's budget or fiscal reserves:

(1) the judicial department of the state.
(2) the general assembly, the legislative services agency, or any other entity of the legislative department of the state.
(3) the attorney general.
(4) the auditor of state.
(5) the secretary of state.
(6) the superintendent of public instruction. This subdivision does not apply after January 10, 2021.
(7) the treasurer of state.

(h) The budget agency may not enforce a policy or procedure against an official or an agency specified in subsection (g)(1) through (g)(7) by refusing to allot money from the personal services/fringe benefits state agency contingency fund to the official or agency without review by the budget committee.

(i) The budget agency may not withhold or refuse to allot appropriations for a state educational institution without review by the budget committee.

SECTION 41. IC 4-12-1-18, AS ADDED BY P.L.246-2005, SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 18. Except provided in IC 4-12-18, federal funds received by an instrumentality are appropriated for purposes specified by the federal government, subject to allotment by the budget agency. The provisions of this chapter and other laws concerning the acceptance, disbursement, review, and approval of grants, loans, and gifts made by the federal government or any other source to the state or its agencies apply to instrumentalities.

SECTION 42. IC 4-12-1-20 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ

HEA 1001 — CC 1
AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 20. (a) As used in this section, "fund" refers to the Pokagon Band Tribal-state compact fund established by subsection (c).

(b) As used in this section, "Tribal-state compact" refers to the compact between the state and the Pokagon Band of Potawatomi Indians pursuant to IC 4-29.

(c) The Pokagon Band Tribal-state compact fund is established for the purposes set forth in subsection (f). The fund shall be administered by the budget agency. The fund consists of the following:

(1) Money transferred to the fund as a result of the Tribal-state compact.
(2) Appropriations, if any, made by the general assembly.
(3) Grants and gifts intended for deposit in the fund.
(4) Any earnings on money in the fund.

(d) The expenses of administering the fund shall be paid from money in the fund.

(e) Money in the fund at the end of the state fiscal year does not revert to the state general fund.

(f) Money in the fund may be used only for the following program areas:

(1) Economic and workforce development.
(2) Tourism promotion.
(3) Public health.
(4) Education.

SECTION 43. IC 4-12-17-1, AS ADDED BY P.L.217-2017, SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 1. (a) The personal services/fringe benefits state agency contingency fund is established for the purpose of allotting money to departments, institutions, and state agencies for the purposes set forth in subsection (b). The fund consists of money appropriated to the fund by the general assembly. The budget agency shall administer the fund.

(b) Money in the fund may be used only with the approval of the governor for:

(1) salary increases;
(2) fringe benefit increases;
(3) an employee leave conversion program;
(4) state retiree health programs; and
(5) necessary expenses for existing programs as determined by the governor and budget director; and
(6) any related expenses.

(c) Money in the fund at the end of a state fiscal year does not revert to the state general fund but remains available for expenditure.

(d) Notwithstanding IC 4-9.1-1-7, IC 4-13-2-23, or any other law, money may not be transferred, assigned, reassigned, or otherwise removed from the fund by the state board of finance, the budget agency, or any other state agency, except for the purposes specified in this section. The budget committee shall be advised of each transfer from the fund that exceeds five hundred thousand dollars ($500,000).

SECTION 44. IC 4-13.1-2-4, AS AMENDED BY P.L.171-2015, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 4. The chief information officer, in conjunction with:

(1) the state librarian or the state librarian's designee; budget director or the budget director's
designee;
(2) the director of the Indiana archives and records administration or the director's designee; and

HEA 1001 — CC 1
(3) a representative from each of the two (2) state agencies that generate the most revenue under this section;
shall establish reasonable fees for enhanced access to public records and other electronic records, so that
the revenues generated are sufficient to develop, maintain, operate, and expand services that make public
records available electronically. A meeting to establish or revise the fees described in this section is
subject to the requirements of IC 5-14-1.5.

SECTION 45. IC 4-31-5-9, AS AMENDED BY P.L.256-2015, SECTION 4, IS AMENDED TO
READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9. (a) The commission shall determine the
dates and (if the commission adopts a rule under subsection (c)) the number of racing days authorized
under each recognized meeting permit. Except for racing at winterized tracks, a recognized meeting may
not be conducted after December 10 of a calendar year.

(b) Except as provided in subsection (c), the commission shall require at least two hundred eighty
(280) but not more than three hundred thirty (330) total live racing days each calendar year combined at
both racetracks, as follows:

1. At least one hundred sixty (160) but not more than one hundred eighty (180) live racing days
must be for standardbreds to race at Hoosier Park.
2. At least one hundred twenty (120) but not more than one hundred fifty (150) live racing days
must be for horses that are:
   a. mounted by jockeys; and
   b. run on a course without jumps or obstacles;
to race at Indiana Grand.
The requirements of this subsection are a continuing condition for maintaining the permit holder's permit.
However, the requirements do not apply if the commission determines that the permit holder is prevented
from conducting live horse racing as a result of a natural disaster or another event over which the permit
holder has no control.

(c) The commission may by rule adjust any of the following:

1. The total required number of live racing days under subsection (b).
2. The number of live racing days required under subsection (b)(1).
3. The number of live racing days required under subsection (b)(2).

(d) A permit holder may not conduct more than fourteen (14) races on a particular racing day, unless
authorized by the commission to conduct additional races.

SECTION 46. IC 4-31-5.5-6, AS AMENDED BY P.L.229-2013, SECTION 5, IS AMENDED TO
READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. (a) A permit holder or group of permit
holders that is authorized to operate satellite facilities may accept and transmit pari-mutuel wagers on
horse racing at those facilities and may engage in all activities necessary to establish and operate
appropriate satellite wagering facilities, including the following:

1. Live simulcasts of horse racing conducted at the permit holder's racetrack or at other racetracks.
However, a satellite facility operated by a permit holder may not simulcast races conducted in other
states on any day that is not a live racing day (as defined in section 3 of this chapter) unless the
satellite facility also simulcasts all available races conducted in Indiana on that day.
2. Construction or leasing of satellite wagering facilities.
3. Sale of food and beverages.
4. Advertising and promotion.
5. All other related activities.

HEA 1001 — CC 1
(b) A permit holder authorized to operate a satellite facility may use an approved limited mobile gaming system to accept pari-mutuel wagers on horse racing at the satellite facility in accordance with IC 4-31-7-10.

(c) A permit holder authorized to operate a satellite facility may accept and transmit pari-mutuel wagers on races conducted at a racetrack that has entered into a simulcasting contract with the permit holder even if the races are conducted during a time when the satellite facility is not open.

SECTION 47. IC 4-31-7-1, AS AMENDED BY P.L.268-2017, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) A person holding a permit to conduct a horse racing meeting or a license to operate a satellite facility may provide a place in the racing meeting grounds or enclosure or the satellite facility at which the person may conduct and supervise the pari-mutuel system of wagering by patrons of legal age on the horse races conducted or simulcast by the person, and as permitted in section 7 of this chapter, IC 4-31-5.5, and IC 4-31-7.5. The person may not permit or use:

(1) another place other than that provided and designated by the person; or
(2) another method or system of betting or wagering.

However, a permit holder licensed to conduct gambling games under IC 4-35 may permit wagering on gambling games at a racetrack as permitted by IC 4-35.

(b) Except as provided in section 7 of this chapter, IC 4-31-5.5, and IC 4-31-7.5, the pari-mutuel system of wagering may not be conducted on any races except the races at the racetrack, grounds, or enclosure for which the person holds a permit.

SECTION 48. IC 4-31-7-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7. (a) As used in this section, "live racing day" means a day on which at least eight (8) live horse races are conducted.

(b) Upon request by a permit holder from time to time, the commission may authorize the permit holder to conduct pari-mutuel wagering at the permit holder's racetrack on televised simulcasts of horse races from other racetracks in Indiana or in other states or countries where horse racing and wagering are permitted by law. In addition, the commission may authorize the permit holder to conduct pari-mutuel wagering at the permit holder's racetrack on races from racetracks that have entered into a simulcasting contract with the permit holder even if the races are conducted during a time when the permit holder's racetrack is not open. The commission may adopt rules regarding simulcasting. A permit holder that conducts at least one hundred twenty (120) live racing days annually may request an unlimited number of days of simulcasting per year. However, the requirement for one hundred twenty (120) live racing days does not apply if the commission determines that the permit holder is prevented from conducting live horse racing as a result of a natural disaster or other event over which the permit holder has no control. In addition, if the initial racing meeting conducted by a permit holder commences at such a time as to make it impractical to conduct one hundred twenty (120) live racing days during the permit holder's first year of operations, the commission may authorize the permit holder to conduct simulcast wagering during the first year of operations with fewer than one hundred twenty (120) live racing days. A permit holder that conducts fewer than one hundred twenty (120) live racing days annually may request permission to conduct simulcasting only during the hours on a racing day when racing is being conducted at the permit holder's racetrack. The televised simulcasts must comply with the Interstate Horse Racing Act of 1978 (15 U.S.C. 3001 et seq.).

(c) A permit holder that conducts simulcasts on a day that is not a live racing day may not simulcast races conducted in other states unless the permit holder also simulcasts all available races conducted in

HEA 1001 — CC 1
Indiana on that day.

SECTION 49. IC 4-31-9-3, AS AMENDED BY P.L.108-2019, SECTION 70, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) At the close of each day on which a permit holder or satellite facility operator conducts pari-mutuel wagering on live racing or simulcasts at a racetrack or satellite facility, the permit holder or satellite facility operator shall pay to the department of state revenue a tax on the total amount of money wagered on that day as follows:

(1) Two percent (2%) of the total amount of money wagered on live races and simulcasts conducted under IC 4-31-7 at a permit holder's racetrack.

(2) Two and one-half percent (2.5%) of the total amount of money wagered on simulcasts at satellite facilities, regardless of whether those simulcasts originate from Indiana or another state: under IC 4-31-5.5-6 at a permit holder's satellite facility.

(b) The taxes collected under subsection (a) shall be paid from the amounts withheld under section 1 of this chapter and shall be distributed as follows:

(1) The first one hundred fifty thousand dollars ($150,000) of taxes collected during each state fiscal year shall be deposited in the veterinary school research account established by IC 4-31-12-22.

(2) The remainder of the taxes collected during each state fiscal year shall be paid into the Indiana horse racing commission operating fund (IC 4-31-10).

(c) The tax imposed by this section is a listed tax for purposes of IC 6-8.1-1.

SECTION 50. IC 4-33-18-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 1. As used in this chapter, "department" means the Indiana department of gaming research; "division" means the gaming research division of the commission established by section 2 of this chapter.

SECTION 51. IC 4-33-18-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 2. The Indiana department of gaming research is established as an agency of the state of Indiana. The gaming research division is established within the commission for the purpose of enhancing the gaming industry in Indiana through research and analysis.

SECTION 52. IC 4-33-18-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 3. The department is under the control of the governor, who shall appoint or employ the executive director of the division and other persons that the governor considers necessary.

SECTION 53. IC 4-33-18-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 4. (a) The executive director, with the commission's approval, may employ individuals as are necessary to perform the various functions of the department. division.

(b) The executive director and the budget agency shall set the compensation for the department's employees.

SECTION 54. IC 4-33-18-5, AS AMENDED BY P.L.58-2019, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 5. The department division shall research and analyze data and public policy issues relating to all aspects of gaming in Indiana for the enhancement of:

(1) the Indiana lottery under IC 4-30;

(2) pari-mutuel horse racing under IC 4-31;

(3) charity gaming under IC 4-32.3; and

(4) riverboat casino gambling under IC 4-33.

SECTION 55. IC 4-33-18-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 6. The department division shall study and make findings and recommendations on the following:

(1) Alternative methods of taxing gaming entities, including taxes based upon the size of a riverboat.
or the number of gaming positions on board a riverboat.
(2) The impact of flexible boarding on the gaming industry.
(3) The impact of breed development programs and sire stakes racing in Indiana.
(4) Any other issue considered appropriate by the department commission or suggested by:
   (A) the Indiana lottery commission;
   (B) the Indiana horse racing commission; or
   (C) the department of state revenue. or
   (D) the Indiana gaming commission.

SECTION 56. IC 4-33-18-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]:
Sec. 7. The executive director shall submit the department's division's findings and recommendations to
the commission, the governor, and the legislative council.

SECTION 57. IC 4-33-18-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]:
Sec. 8. The department division shall impose an annual fee of twenty-five thousand dollars ($25,000)
upon the following:
   (1) Each licensed owner or operating agent operating a riverboat in Indiana.
   (2) Each permit holder (as defined in IC 4-31-2-14) operating a live pari-mutuel horse racing facility
      in Indiana.

SECTION 58. IC 4-33-18-9 IS REPEALED [EFFECTIVE JULY 1, 2021]. Sec. 9. (a) Nothing in this
chapter may be construed to limit the powers or responsibilities of:
   (1) the state lottery commission under IC 4-30;
   (2) the Indiana horse racing commission under IC 4-31; or
   (3) the Indiana gaming commission under IC 4-32.3, IC 4-33; or IC 4-35.
(b) The department may not exercise any administrative or regulatory powers with respect to:
   (1) the Indiana lottery under IC 4-30;
   (2) pari-mutuel horse racing under IC 4-31;
   (3) charity gaming under IC 4-32.3;
   (4) riverboat casino gambling under IC 4-33; or
   (5) gambling games conducted at a racetrack (as defined in IC 4-35-2-9) under IC 4-35.

SECTION 59. IC 5-2-23-7 IS REPEALED [EFFECTIVE UPON PASSAGE]. Sec. 7. (a) The
exoneration fund is established for the purpose of carrying out this chapter. The fund shall be
administered by the criminal justice institute.

(b) The fund consists of appropriations from the general assembly.

SECTION 60. IC 5-2-23-8, AS ADDED BY P.L.165-2019, SECTION 1, IS AMENDED TO READ
AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. (a) A person to whom this chapter applies may
seek compensation under this chapter by applying to the criminal justice institute on a form and in a
manner to be determined by the criminal justice institute. An application must be submitted not later than:
   (1) November 1, 2021; or
   (2) two (2) years from the date the:
      (A) judgment vacating, reversing, or setting aside the person's conviction becomes final; or
      (B) governor pardons the person;
whichever is later. An applicant shall submit additional evidence to the criminal justice institute upon
request by the criminal justice institute.

(b) An applicant must demonstrate the following in any application submitted to the criminal justice
institute:

HEA 1001 — CC 1
(1) The applicant's eligibility for compensation under this chapter as described in this chapter.
(2) The applicant's compliance with any rules promulgated or required by the criminal justice institute pursuant to section 9 of this chapter.
(c) Upon receipt of:
(1) a completed application; and
(2) any additional evidence required by the criminal justice institute;
the criminal justice institute shall evaluate, investigate, and make a determination with respect to an applicant's claim.
(d) If, at the conclusion of an investigation performed pursuant to subsection (c), the criminal justice institute determines that the applicant qualifies for compensation under this chapter, the criminal justice institute shall pay from the exoneration fund any compensation due to the applicant, subject to the requirements of subsections (e) and (f).
(e) This subsection applies to any application or compensation owed, regardless of when the application was initially submitted or a payment of the compensation was initially made. The criminal justice institute may not pay, or continue to pay, compensation to an applicant who:
(1) has received an award for restitution or damages described in section 1 of this chapter in connection with the conviction;
(2) has a pending case that might result in an award for restitution or damages described in section 1 of this chapter with respect to the conviction; or
(3) has not executed the waiver described in section 4 of this chapter;
(4) is serving a term of imprisonment for a crime other than a crime for which the individual was wrongfully incarcerated; or
(5) is serving a term of imprisonment after the revocation of parole or probation for a crime other than a crime for which the individual was wrongfully incarcerated.
However, after a term of imprisonment described in subdivision (4) or (5) has concluded, the criminal justice institute shall resume paying compensation to the individual.
(f) The criminal justice institute may only pay compensation to the individual who was wrongfully incarcerated or, on behalf of the individual, to the individual's guardian. The criminal justice institute may not pay compensation to:
(1) the estate of;
(2) a fiduciary of;
(3) a trust on behalf of; or
(4) an assignee of;
the wrongfully incarcerated individual.
SECTION 61. IC 5-10.5-3-2, AS ADDED BY P.L.23-2011, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 2. (a) The board is composed of nine (9) trustees appointed by the governor as follows:
(1) At least one (1) trustee must have experience in economics, finance, or investments.
(2) At least one (1) trustee must have experience in executive management or benefits administration.
(3) The director of the budget agency office of management and budget or the budget agency director's designee serving as an ex officio voting member of the board. An individual appointed under this subdivision to serve as the budget agency office of management and budget director's designee:

HEA 1001 — CC 1
(A) is subject to section 5 of this chapter; and
(B) serves as a permanent designee until replaced by the budget agency office of management and budget director.

(4) Two (2) trustees nominated by the speaker of the house of representatives as follows:
(A) One (1) must be an active or retired police officer or firefighter who is a member of the 1977 police officers' and firefighters' pension and disability fund.
(B) One (1) must be a member of the teachers' retirement fund with at least ten (10) years of creditable service.

(5) Two (2) trustees nominated by the president pro tempore of the senate as follows:
(A) One (1) must be a member of the public employees' retirement fund with at least ten (10) years of creditable service.
(B) One (1) must be a member of the teachers' retirement fund with at least ten (10) years of creditable service.

(6) One (1) trustee nominated by the auditor of state. The individual nominated under this subdivision may be the auditor of state or another individual who has experience in professional financial accounting or actuarial science.

(7) One (1) trustee nominated by the treasurer of state. The individual nominated under this subdivision may be the treasurer of state or another individual who has experience in economics, finance, or investments.

(b) If a vacancy on the board occurs, the governor shall, not later than forty-five (45) days after the date the vacancy occurs, appoint an individual to fill the vacancy using the criteria in subsection (a).

(c) During the first year after an individual's initial appointment as a trustee and each year thereafter during which the individual serves as a trustee, the individual is strongly encouraged to complete at least twelve (12) hours of trustee education, at least two (2) hours in each of the following areas:
   (1) Fiduciary duties and responsibilities of a trustee.
   (2) Ethics.
   (3) Governance process and procedures.
   (4) Retirement plan design and administration.
   (5) Investments.
   (6) Actuarial principles and methods.

(d) Subject to the director's approval, each trustee is entitled to reimbursement for reasonable expenses actually incurred in fulfilling the educational requirements under subsection (c). The director shall give a preference for reimbursement for in-state training that meets the requirements under subsection (c), if in-state training is available.

SECTION 62. IC 5-11-4-3, AS AMENDED BY P.L.209-2019, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 3. (a) The expense of examination and investigation of accounts shall be paid by each municipality or entity as provided in this chapter.

(b) The state examiner shall not certify more often than monthly to the auditor of each county the amount chargeable to each taxing unit within the county for the expense of its examinations as provided in this chapter. Immediately upon receipt of the certified statement, the county auditor shall issue a warrant on the county treasurer payable to the treasurer of state out of the general fund of the county for the amount stated in the certificate. The county auditor shall reimburse the county general fund, except for the expense of examination and investigation of county offices, out of the money due the taxing units at the next semiannual settlement of the collection of taxes.
(c) If the county to which a claim is made is not in possession or has not collected the funds due or to be due to any examined municipality, then the certificate must be filed with and the warrant shall be drawn by the officer of the municipality having authority to draw warrants upon its funds. The municipality shall pay the warrant immediately to the treasurer of state. The money, when received by the treasurer of state, shall be deposited in the examinations fund created by subsection (g).

(d) Except as otherwise provided in this chapter, each:

1. taxing unit; and
2. soil and water conservation district;

shall be charged at the rate of one hundred seventy-five dollars ($175) per day for each field examiner, private examiner, expert, or employee of the state board of accounts who is engaged in making examinations or investigations carried out under this article. Audited entities described in subdivisions (1) and (2) shall be charged the actual direct and indirect allowable cost under 2 CFR 200.425 of performing the audit. Except as provided in subsection (h), all other audited entities shall be charged the actual direct and indirect cost of performing the examination or investigation.

(e) The state examiner shall certify, as necessary, to the proper disbursing officer the total amount of expense incurred for the examination of:

1. any unit of state government or entity that is required by law to bear the costs of its own examination and operating expense; or
2. any utility owned or operated by any municipality or any department of the municipality, if the utility is operated from revenues or receipts other than taxation.

Upon receipt of the state examiner's certificate the unit of state government, entity, or utility shall immediately pay to the treasurer of state the amount charged. The money, when received by the treasurer of state, shall be deposited in the examinations fund created by subsection (g).

(f) In addition to other charges provided in this chapter, the state examiner may charge a reasonable fee for technology and processing costs related to completing reports of examination and processing reports of examination in the same manner as other charges are made under this chapter. The fees shall be deposited in the examinations fund created by subsection (g).

(g) There is created a dedicated fund known as the examinations fund in the hands of the state examiner to be used by the state examiner for the payment of the expense of examinations under this article. All fees charged for examinations under this article shall be deposited into the examinations fund. Money in the fund is annually appropriated for the payment of the expense of examinations by the state board of accounts. Money remaining in the fund at the end of the state fiscal year does not revert to the state general fund.

(h) A municipality that contracts for services with a volunteer fire department may pay the cost of an examination or investigation of the volunteer fire department under this chapter.

(i) An audit of a county shall include, but not be limited to, an audit of that county's soil and water conservation district established under IC 14-32.

SECTION 63. IC 5-28-38 IS REPEALED [EFFECTIVE UPON PASSAGE]. (Indiana Regional Cities Development Fund).

SECTION 64. IC 5-28-41 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]:

Chapter 41. Regional Economic Acceleration and Development Initiative (READI)
Sec. 1. As used in this chapter, "development authority" includes:

1. the northwest Indiana regional development authority established by IC 36-7.5-2-1;

HEA 1001 — CC 1
Sec. 2. As used in this chapter, "eligible regional economic acceleration and development organization" means:
   (1) a development authority; and
   (2) a qualified nonprofit organization.

Sec. 3. As used in this chapter, "fund" refers to the READI fund established by section 7 of this chapter.

Sec. 4. As used in this chapter, "qualified nonprofit organization" means a private, nonprofit entity formed as a partnership between local units (as defined in IC 4-4-32.2-9), private sector businesses, or community or philanthropic organizations to develop and implement a regional economic acceleration and development strategy that has an organizational structure that conforms with the requirements of a policy developed by the corporation under section 16 of this chapter.

Sec. 5. As used in this chapter, "READI" refers to the regional economic acceleration and development initiative.

Sec. 6. As used in this chapter, "regional economic acceleration and development strategy" refers to:
   (1) a development plan prepared by a development authority under IC 36-7.5-3-4, IC 36-7.6-3-5, or IC 36-7.7-3-4;
   (2) a comprehensive economic development strategy developed by an eligible regional economic acceleration and development organization; or
   (3) plans and policies developed by a development authority under IC 36-7-39-4.

Sec. 7. The READI fund is established within the state treasury to do the following:
   (1) Support the corporation's READI program.
   (2) Provide grants or loans to support proposals for economic development and regional economic acceleration and development.

Sec. 8. The fund consists of:
   (1) appropriations from the general assembly;
   (2) grants, gifts, and donations intended for deposit in the fund;
   (3) interest deposited into the fund under section 10 of this chapter; and
   (4) loan repayments.

Sec. 9. The corporation shall administer the fund. The following may be paid from money in the fund:
   (1) Expenses of administering the fund.
   (2) Administrative expenses incurred to carry out the purposes of this chapter.

Sec. 10. The treasurer of state shall invest the money in the fund not currently needed to meet the obligations of the fund in the same manner as other public funds may be invested. Interest that accrues from these investments shall be deposited in the state general fund. Interest from loans made under this chapter shall be deposited in the fund.

Sec. 11. (a) Money in the fund at the end of a state fiscal year does not revert to the state general fund.
   (b) Money in the fund is continuously appropriated for the purposes of this chapter.

Sec. 12. The board has the following powers:
(1) To accept, analyze, approve, and deny applications under this chapter.
(2) To contract with experts for advice and counsel.
(3) To employ staff to assist in carrying out this chapter, including the following:
   (A) Providing assistance to applicants that wish to apply for a grant or loan from the fund.
   (B) Analyzing proposals.
   (C) Working with experts engaged by the board.
   (D) Preparing reports and recommendations for the board.

Sec. 13. (a) The board may form a strategic review committee to review applications that are submitted under this chapter.
            (b) The board may invite employees of state agencies and outside experts to:
               (1) sit on the strategic review committee; or
               (2) present analysis or opinions about any aspect of an application under review.
An employee of a state agency who sits on the strategic review committee or otherwise participates in the review of an application may not receive compensation for the employee's service on the strategic review committee or participation with the strategic review committee.

Sec. 14. (a) The board shall consider the following when reviewing applications for a grant or loan from the fund:
               (1) Recommendations from the board's strategic review committee described in section 13 of this chapter.
               (2) Which projects have the greatest economic development potential.
               (3) Which applications focus on rural areas of Indiana.
               (4) The degree of regional collaboration.
               (5) The application's alignment with the state's economic development priorities.
               (6) Any other criteria as determined by the board.
            (b) The board shall make final funding determinations for applications for a grant or loan from the fund.
            (c) The board may not approve an application for a grant or loan from the fund unless the board finds that approving the application will have an overall positive return on investment for the state.

Sec. 15. (a) An eligible regional economic acceleration and development organization may submit an application to the corporation for a grant or loan from the fund.
            (b) An application for a grant or loan from the fund must be made on an application form prescribed by the board.
            (c) An applicant shall provide all information required by this chapter.
            (d) All applications for a grant or loan from the fund must include a regional economic acceleration and development strategy that complies with the requirements of a policy established under section 16 of this chapter and contain at least the following:
               (1) A comprehensive development plan and timeline.
               (2) A detailed financial analysis that includes the commitment of resources and a return on investment analysis.
               (3) A demonstration of the expected impact of the grant or loan on the region and state.
               (4) Any other information the board considers appropriate.
            (e) An applicant for a grant or loan from the fund may request that information that may be excepted from disclosure under IC 5-14-3 that is submitted by the applicant be kept confidential.

Sec. 16. (a) Before July 1, 2021, the corporation shall develop a policy that establishes the
framework for a READI program.

(b) The policy developed by the corporation shall include detailed information outlining:
   (1) the entities that are eligible to submit applications for a grant or loan from the fund;
   (2) the elements of a regional economic acceleration and development strategy, and the
       information a regional economic acceleration and development strategy must contain in order
       to make projects to implement the strategy eligible for a grant or loan from the fund;
   (3) the types of projects that are eligible for financial support from the fund; and
   (4) the criteria that will be used by a strategic review committee and the board to analyze
       applications for a grant or loan from the fund.

(c) The policy developed by the corporation must be approved by the board after review by the
    budget committee.

SECTION 65. IC 5-34 IS ADDED TO THE INDIANA CODE AS A NEW ARTICLE TO READ AS
    FOLLOWS [EFFECTIVE JULY 1, 2021]:

ARTICLE 34. INDIANA CAREER ACCELERATOR FUND

Chapter 1. Definitions

Sec. 1. The definitions in this chapter apply throughout this article.

Sec. 2. "Base year state income tax liability" means the amount of state income tax paid by an
    individual who receives a financial assistance award from the fund during the taxable year
    immediately preceding the taxable year in which the individual enrolled in the qualified education
    program.

Sec. 3. "Department" refers to the department of state revenue.

Sec. 4. "Fund" refers to the Indiana career accelerator fund established by IC 5-34-2-1.

Sec. 5. "INvestED Indiana" refers to the Indiana-based, nonprofit financial aid literacy and
    student loan organization commonly known as INvestED.

Sec. 6. "Qualified education program" means a program that is certified by INvestED Indiana.

Sec. 7. (a) INvestED Indiana shall develop policies to evaluate, identify, and certify qualified
    education programs.

(b) Requirements for certification of a qualified education program must include the following:

   (1) The program allows an individual to earn a credential in not more than six (6) months.

   (2) The following must be demonstrated to INvestED Indiana concerning the program:
     (A) That at least seventy-five percent (75%) of enrolled individuals graduate from the
         program with a credential not more than six (6) months after beginning the program.
     (B) That at least sixty-five percent (65%) of graduates obtain employment within three (3)
         months of graduating from the program.
     (C) That graduates of the program who obtain employment within six (6) months of
         graduation earn average wages that are at least twenty percent (20%) higher than the
         wages the graduates earned before beginning the program.
     (D) That graduates of the program earn an average wage that is at least two hundred
         percent (200%) of the statewide per capita income within two (2) years of graduation.

Sec. 8. INvestED Indiana shall provide financial assistance awards from the fund to assist
    individuals in obtaining credentials from qualified education programs.

Sec. 9. (a) INvestED Indiana shall require an individual who receives an award from the fund
    to enter into an agreement for repayment of the award.

(b) An agreement for repayment of an award from the fund is subject to the following:
The agreement may not require the individual to make repayments during any period in which the individual is earning a lower annualized income than the individual earned in the taxable year immediately preceding the individual’s enrollment in the qualified education program.

(2) The agreement may not require the individual to make repayments unless the individual is earning an annualized income that is not less than seventy-five percent (75%) of Indiana median household income.

(3) The total award repayment amount may not exceed the initial principal amount of the award.

(4) The recipient of an award may not be charged interest on the award.

(5) Award repayment installment amounts may not exceed five percent (5%) of the individual’s monthly income. However, the individual may voluntarily choose to pay more than the repayment installment amount.

Sec. 10. INvestED Indiana shall engage an independent certified public accounting firm to conduct an annual examination of the fund. The examination must comply with the uniform compliance guidelines, directives, and standards established by the state board of accounts. INvestED Indiana shall submit a copy of the annual examination report to the state board of accounts.

Chapter 2. Indiana Career Accelerator Fund

Sec. 1. The Indiana career accelerator fund is established to provide financial assistance awards to assist individuals in obtaining credentials from qualified education programs.

Sec. 2. The fund consists of the following:

(1) Appropriations made by the general assembly.

(2) Grants and gifts intended for deposit in the fund.

(3) Repayments of awards from the fund.

(4) Interest that accrues from investments of money in the fund.

(5) Money received from the department under IC 5-34-3-2.

Sec. 3. (a) INvestED Indiana shall administer the fund. The expenses of administering the fund may be paid from money in the fund.

(b) Any compensation provided to employees of INvestED Indiana may not be paid from money received by the department under IC 5-34-3-2.

Sec. 4. Money in the fund not currently needed to meet the obligations in the fund may be invested in the same manner as other public funds may be invested. Interest that accrues from these investments shall be deposited in the fund.

Sec. 5. Money in the fund at the end of a state fiscal year does not revert to the state general fund.

Chapter 3. Financial Assistance

Sec. 1. For each individual who receives a financial assistance award from the fund, the department shall, in each of the ten (10) taxable years following the taxable year in which the individual graduates from the qualified education program, determine the difference between the individual’s base year state income tax liability and the amount of state income tax liability the individual paid in that particular taxable year.

Sec. 2. If the amount determined in section 1 of this chapter for a particular taxable year is greater than zero (0), the department shall transfer an amount equal to the amount determined in
section 1 of this chapter to INvestED Indiana for deposit in the fund.

Sec. 3. A qualified education program and INvestED Indiana shall provide the department any information necessary for the department to carry out this chapter. The information shared under this section may be used only to make the determinations required by this chapter.

Sec. 4. The department may adopt rules under IC 4-22-2 necessary to implement this chapter.

SECTION 66. IC 6-1.1-10-48, AS ADDED BY P.L.85-2019, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 48. (a) This section applies to assessment dates occurring after December 31, 2016.

(b) Tangible property is exempt from property taxation if:
(1) it is owned by an Indiana nonprofit public benefit corporation exempt from taxation under Section 501(c)(3) of the Internal Revenue Code;
(2) the property is used in the operation of a nonprofit health, fitness, aquatics, and community center; and
(3) funds for the acquisition and development of the property have been provided in part under the regional cities initiative of the Indiana economic development corporation under IC 5-28-38 (before its repeal).

(c) The property that is exempt under this section also includes any part of the property that is leased or licensed by the owner to another nonprofit or municipal entity for use as a nonprofit health, fitness, aquatics, or community center and property used for storage and parking.

(d) For purposes of this section, a tract of land and any improvements on the land are exempt from taxation if not more than four (4) years after the property is purchased, and for each year after the four (4) year period, the owner demonstrates substantial progress and active pursuit towards the use of the tract of land and any improvements on the tract as a nonprofit health, fitness, aquatics, and community center. To establish substantial progress and active pursuit under this subsection, the owner must prove the existence of factors such as the following:
(1) Organization of and activity by a building committee or other oversight group.
(2) Completion and filing of building plans with the appropriate local government authority.
(3) Cash reserves dedicated to the project of a sufficient amount to lead a reasonable individual to believe actual construction can and will begin within four (4) years.
(4) The breaking of ground and the beginning of actual construction.
(5) Any other factor that would lead a reasonable individual to believe that construction of the improvement is an active plan and that the improvement is capable of being completed within eight (8) years considering the circumstances of the owner.

(e) To the extent the owner of property that is exempt from taxation as provided in this section has paid any property taxes, penalties, or interest with respect to the property for the 2017 assessment date through the 2018 assessment date, the owner of the exempt property is entitled to a refund of the amounts paid on the exempt property. Notwithstanding the filing deadlines for a claim under IC 6-1.1-26, any claim for a refund filed by the owner of exempt property under this subsection before September 1, 2019, is considered timely filed. The county auditor shall pay the refund due under this subsection in one (1) installment.

(f) If a refund is due under subsection (e) to an owner of property that is exempt under this section, the owner is not entitled to interest on the refund under this article or any other law to the extent interest has not been paid by or on behalf of the owner.

SECTION 67. IC 6-1.1-20.3-4, AS AMENDED BY P.L.241-2017, SECTION 5, IS AMENDED TO
READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) The distressed unit appeal board is established.

(b) The distressed unit appeal board consists of the following members:

(1) The director of the office of management and budget or the director's designee. The director or the director's designee shall serve as chairperson of the distressed unit appeal board.

(2) The commissioner of the department of local government finance or the commissioner's designee.

(3) The state examiner of the state board of accounts or the state examiner's designee.

(4) The state superintendent of public instruction or the secretary of education or the superintendent's secretary's designee.

(5) An individual appointed by the governor.

(6) A member of the house of representatives appointed by the speaker of the house of representatives, who shall serve as a nonvoting member.

(7) A member of the senate appointed by the president pro tempore of the senate, who shall serve as a nonvoting member.

(8) A member to serve a one (1) year term in each even-numbered year who:

   (A) is a member of the house of representatives; and

   (B) is appointed by the minority leader of the house of representatives.

The member is a nonvoting member.

(9) A member to serve a one (1) year term in each odd-numbered year who:

   (A) is a member of the senate; and

   (B) is appointed by the minority leader of the senate.

The member is a nonvoting member.

(c) Each member of the board who is not a member of the general assembly is entitled to reimbursement for:

(1) traveling expenses as provided under IC 4-13-1-4; and

(2) other expenses actually incurred in connection with the member's duties as provided in the state policies and procedures established by the Indiana department of administration and approved by the budget agency.

(d) Each member of the board who is a member of the general assembly is entitled to receive the same per diem, mileage, and travel allowances paid to legislative members of interim study committees. Per diem, mileage, and travel allowances paid under this section shall be paid from appropriations made to the legislative council or the legislative services agency.

SECTION 68. IC 6-1.1-20.3-17, AS AMENDED BY P.L.154-2020, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 17. (a) If the distressed unit appeal board delays or suspends, for a period determined by the board, any payments on loans or advances from the common school fund under section 6.8 of this chapter, the distressed unit appeal board may recommend to the state board of finance that the term of the loans or advances be extended. If the distressed unit appeal board makes a recommendation to extend the term of the loan or advances, the state board of finance may extend the term of the loans or advances for a period of time that is equal to or less than the number of months for which the payments are delayed or suspended.

(b) If payments on loans or advances from the common school fund are suspended under section 6.8 of this chapter, the distressed unit appeal board shall require that the school corporation:

(1) establish a school improvement fund; and

HEA 1001 — CC 1
(2) transfer to the school improvement fund an amount equal to the payments that are delayed or suspended for calendar year 2020.

c) A school improvement fund established under subsection (b)(1) may be used only for the following purposes:

(1) Repair, renovation, or other improvements to school buildings and property being used for education purposes as of July 1, 2020.

(2) Demolition of school buildings or other structures on school property in existence as of July 1, 2020.

(d) All expenditures from a school improvement fund established under subsection (b)(1) must be approved by the distressed unit appeal board.

e) A school corporation may, on an annual basis, levy a tax in the debt service fund equal to the amount that would have been deducted from the distribution of state tuition support for the payment of loans made under section 6.8 of this chapter during calendar year 2020 if the loans had not been suspended. The amount received from a tax under this subsection must be transferred from the debt service fund to the education fund.

(f) With the approval of the distressed unit appeal board, a school corporation may spend other funds of the school corporation for the purposes described in subsection (c) and reimburse the expenditures from a school improvement fund established under subsection (b)(1).

(g) This section expires January 1, 2025.

SECTION 69. IC 6-2.5-1-5, AS AMENDED BY P.L.146-2020, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 5. (a) Except as provided in subsection (b), "gross retail income" means the total amount of consideration, including cash, credit, property, and services, for which tangible personal property is sold, leased, or rented, valued in money, whether received in money or otherwise, without any deduction for:

(1) the seller's cost of the property sold;

(2) the cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller, all taxes imposed on the seller, and any other expense of the seller;

(3) charges by the seller for any services necessary to complete the sale, other than delivery and installation charges;

(4) delivery charges; or

(5) consideration received by the seller from a third party if:

(A) the seller actually receives consideration from a party other than the purchaser and the consideration is directly related to a price reduction or discount on the sale;

(B) the seller has an obligation to pass the price reduction or discount through to the purchaser;

(C) the amount of the consideration attributable to the sale is fixed and determinable by the seller at the time of the sale of the item to the purchaser; and

(D) the price reduction or discount is identified as a third party price reduction or discount on the invoice received by the purchaser or on a coupon, certificate, or other documentation presented by the purchaser.

For purposes of subdivision (4), delivery charges are charges by the seller for preparation and delivery of the property to a location designated by the purchaser of property, including but not limited to transportation, shipping, postage charges that are not separately stated on the invoice, bill of sale, or similar document, handling, crating, and packing. Delivery charges do not include postage charges that are separately stated on the invoice, bill of sale, or similar document.
(b) "Gross retail income" does not include that part of the gross receipts attributable to:

(1) the value of any tangible personal property received in a like kind exchange in the retail transaction, if the value of the property given in exchange is separately stated on the invoice, bill of sale, or similar document given to the purchaser;

(2) the receipts received in a retail transaction which constitute interest, finance charges, or insurance premiums on either a promissory note or an installment sales contract;

(3) discounts, including cash, terms, or coupons that are not reimbursed by a third party that are allowed by a seller and taken by a purchaser on a sale;

(4) interest, financing, and carrying charges from credit extended on the sale of personal property if the amount is separately stated on the invoice, bill of sale, or similar document given to the purchaser;

(5) any taxes legally imposed directly on the consumer that are separately stated on the invoice, bill of sale, or similar document given to the purchaser, including an excise tax imposed under IC 6-6-15;

(6) installation charges that are separately stated on the invoice, bill of sale, or similar document given to the purchaser;

(7) telecommunications nonrecurring charges;

(8) postage charges that are separately stated on the invoice, bill of sale, or similar document; or

(9) charges for serving or delivering food and food ingredients furnished, prepared, or served for consumption at a location, or on equipment, provided by the retail merchant, to the extent that the charges for the serving or delivery are stated separately from the price of the food and food ingredients when the purchaser pays the charges.

(c) Notwithstanding subsection (b)(5):

(1) in the case of retail sales of special fuel (as defined in IC 6-6-2.5-22), the gross retail income is the total sales price of the special fuel minus the part of that price attributable to tax imposed under IC 6-6-2.5 or Section 4041 or Section 4081 of the Internal Revenue Code; and

(2) in the case of retail sales of cigarettes (as defined in IC 6-7-1-2), the gross retail income is the total sales price of the cigarettes including the tax imposed under IC 6-7-1; and

(3) in the case of retail sales of consumable material (as defined in IC 6-7-4-2), vapor products (as defined in IC 6-7-4-8), and closed system cartridges (as defined in 6-7-2-0.5) under the closed system cartridge tax, the gross retail income received from selling at retail is the total sales price of the consumable material (as defined in IC 6-7-4-2), vapor products (as defined in IC 6-7-4-8), and closed system cartridges (as defined in IC 6-7-2-0.5) including the tax imposed under IC 6-7-4 and IC 6-7-2-7.5.

(d) Gross retail income is only taxable under this article to the extent that the income represents:

(1) the price of the property transferred, without the rendition of any services; and

(2) except as provided in subsection (b), any bona fide changes which are made for preparation, fabrication, alteration, modification, finishing, completion, delivery, or other service performed in respect to the property transferred before its transfer and which are separately stated on the transferor's records. For purposes of this subdivision, a transfer is considered to have occurred after the delivery of the property to the purchaser.

(e) A public utility's or a power subsidiary's gross retail income includes all gross retail income received by the public utility or power subsidiary, including any minimum charge, flat charge, membership fee, or any other form of charge or billing.

HEA 1001 — CC 1
SECTION 70. IC 6-2.5-8-1, AS AMENDED BY P.L.146-2020, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 1. (a) A retail merchant may not make a retail transaction in Indiana, unless the retail merchant has applied for a registered retail merchant's certificate.

(b) A retail merchant may obtain a registered retail merchant's certificate by filing an application with the department and paying a registration fee of twenty-five dollars ($25) for each place of business listed on the application. The retail merchant shall also provide such security for payment of the tax as the department may require under IC 6-2.5-6-12.

(c) The retail merchant shall list on the application the location (including the township) of each place of business where the retail merchant makes retail transactions. However, if the retail merchant does not have a fixed place of business, the retail merchant shall list the retail merchant's residence as the retail merchant's place of business. In addition, a public utility may list only its principal Indiana office as its place of business for sales of public utility commodities or service, but the utility must also list on the application the places of business where it makes retail transactions other than sales of public utility commodities or service.

(d) Upon receiving a proper application, the correct fee, and the security for payment, if required, the department shall issue to the retail merchant a separate registered retail merchant's certificate for each place of business listed on the application. Each certificate shall bear a serial number and the location of the place of business for which it is issued.

(e) The department may deny an application for a registered retail merchant's certificate if the applicant's business is operated, managed, or otherwise controlled by or affiliated with a person, including a relative, family member, responsible officer, or owner, who the department has determined:

1. failed to:
   (A) file all tax returns or information reports with the department for listed taxes; or
   (B) pay all taxes, penalties, and interest to the department for listed taxes; and
2. the business of the person who has failed to file all tax returns or information reports under subdivision (1)(A) or who has failed to pay all taxes, penalties, and interest under subdivision (1)(B) is substantially similar to the business of the applicant.

(f) If a retail merchant intends to make retail transactions during a calendar year at a new Indiana place of business, the retail merchant must file a supplemental application and pay the fee for that place of business.

(g) Except as provided in subsection (i), a registered retail merchant's certificate is valid for two (2) years after the date the registered retail merchant's certificate is originally issued or renewed. If the retail merchant has filed all returns and remitted all taxes the retail merchant is currently obligated to file or remit, the department shall renew the registered retail merchant's certificate within thirty (30) days after the expiration date, at no cost to the retail merchant. Before issuing or renewing the registered retail merchant certification, the department may require the following to be provided:

1. The names and addresses of the retail merchant's principal employees, agents, or representatives who engage in Indiana in the solicitation or negotiation of the retail transaction.
2. The location of all of the retail merchant's places of business in Indiana, including offices and distribution houses.
3. Any other information that the department requests.

(h) The department may not renew a registered retail merchant certificate of a retail merchant who is delinquent in remitting withholding taxes required to be remitted under IC 6-3-4, the electronic cigarette tax under IC 6-7-4, or sales or use tax. The department, at least sixty (60) days before the date on which
a retail merchant's registered retail merchant's certificate expires, shall notify a retail merchant who is delinquent in remitting withholding taxes required to be remitted under IC 6-3-4, the electronic cigarette tax under IC 6-7-4, or sales or use tax that the department will not renew the retail merchant's registered retail merchant's certificate.

(i) If:
(1) a retail merchant has been notified by the department that the retail merchant is delinquent in remitting withholding taxes or sales or use tax in accordance with subsection (h); and
(2) the retail merchant pays the outstanding liability before the expiration of the retail merchant's registered retail merchant's certificate;
the department shall renew the retail merchant's registered retail merchant's certificate for one (1) year.

(j) The department may permit an out-of-state retail merchant to collect the gross retail tax in instances where the retail merchant has not met the thresholds in IC 6-2.5-2-1(d). However, before the out-of-state retail merchant may collect the tax, the out-of-state retail merchant must obtain a registered retail merchant's certificate in the manner provided by this section. Upon receiving the certificate, the out-of-state retail merchant becomes subject to the same conditions and duties as an Indiana retail merchant and must then collect the gross retail tax due on all retail transactions that the out-of-state retail merchant knows are sourced to Indiana pursuant to IC 6-2.5-13-1.

(k) Except as provided in subsection (l), the department shall submit to the township assessor, or the county assessor if there is no township assessor for the township, before January 15 of each year:
(1) the name of each retail merchant that has newly obtained a registered retail merchant's certificate during the preceding year for a place of business located in the township or county;
(2) the address of each place of business of the taxpayer in the township or county described in subdivision (1);
(3) the name of each retail merchant that:
(A) held a registered retail merchant's certificate at any time during the preceding year for a place of business located in the township or county; and
(B) had ceased to hold the registered retail merchant's certificate at the end of the preceding year for the place of business; and
(4) the address of each place of business described in subdivision (3).

(l) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, the department shall submit the information listed in subsection (k) to the county assessor.

SECTION 71. IC 6-3-1-3.5, AS AMENDED BY P.L.146-2020, SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2021 (RETROACTIVE)]: Sec. 3.5. When used in this article, the term "adjusted gross income" shall mean the following:
(a) In the case of all individuals, "adjusted gross income" (as defined in Section 62 of the Internal Revenue Code), modified as follows:
(1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.
(2) Except as provided in subsection (c), add an amount equal to any deduction or deductions allowed or allowable pursuant to Section 62 of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state of the United States.
(3) Subtract one thousand dollars ($1,000), or in the case of a joint return filed by a husband and wife, subtract for each spouse one thousand dollars ($1,000).
(4) Subtract one thousand dollars ($1,000) for:

HEA 1001 — CC 1
(A) each of the exemptions provided by Section 151(c) of the Internal Revenue Code (as effective January 1, 2017);
(B) each additional amount allowable under Section 63(f) of the Internal Revenue Code; and
(C) the spouse of the taxpayer if a separate return is made by the taxpayer and if the spouse, for the calendar year in which the taxable year of the taxpayer begins, has no gross income and is not the dependent of another taxpayer.

(5) Subtract:
(A) one thousand five hundred dollars ($1,500) for each of the exemptions allowed under Section 151(c)(1)(B) of the Internal Revenue Code (as effective January 1, 2004);
(B) one thousand five hundred dollars ($1,500) for each exemption allowed under Section 151(c) of the Internal Revenue Code (as effective January 1, 2017) for an individual:
   (i) who is less than nineteen (19) years of age or is a full-time student who is less than twenty-four (24) years of age;
   (ii) for whom the taxpayer is the legal guardian; and
   (iii) for whom the taxpayer does not claim an exemption under clause (A); and
(C) five hundred dollars ($500) for each additional amount allowable under Section 63(f)(1) of the Internal Revenue Code if the federal adjusted gross income of the taxpayer, or the taxpayer and the taxpayer's spouse in the case of a joint return, is less than forty thousand dollars ($40,000). In the case of a married individual filing a separate return, the qualifying income amount in this clause is equal to twenty thousand dollars ($20,000).

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

(6) Subtract any amounts included in federal adjusted gross income under Section 111 of the Internal Revenue Code as a recovery of items previously deducted as an itemized deduction from adjusted gross income.

(7) Subtract any amounts included in federal adjusted gross income under the Internal Revenue Code which amounts were received by the individual as supplemental railroad retirement annuities under 45 U.S.C. 231 and which are not deductible under subdivision (1).

(8) Subtract an amount equal to the amount of federal Social Security and Railroad Retirement benefits included in a taxpayer's federal gross income by Section 86 of the Internal Revenue Code.

(9) In the case of a nonresident taxpayer or a resident taxpayer residing in Indiana for a period of less than the taxpayer's entire taxable year, the total amount of the deductions allowed pursuant to subdivisions (3), (4), and (5) shall be reduced to an amount which bears the same ratio to the total as the taxpayer's income taxable in Indiana bears to the taxpayer's total income.

(10) In the case of an individual who is a recipient of assistance under IC 12-10-6-1, IC 12-10-6-2.1, IC 12-15-2-2, or IC 12-15-7, subtract an amount equal to that portion of the individual's adjusted gross income with respect to which the individual is not allowed under federal law to retain an amount to pay state and local income taxes.

(11) In the case of an eligible individual, subtract the amount of a Holocaust victim's settlement payment included in the individual's federal adjusted gross income.

(12) Subtract an amount equal to the portion of any premiums paid during the taxable year by the taxpayer for a qualified long term care policy (as defined in IC 12-15-39.6-5) for the taxpayer or the taxpayer's spouse if the taxpayer and the taxpayer's spouse file a joint income tax return or the taxpayer is otherwise entitled to a deduction under this subdivision for the taxpayer's spouse, or both.

(13) Subtract an amount equal to the lesser of:

HEA 1001 — CC 1
(A) two thousand five hundred dollars ($2,500), or one thousand two hundred fifty dollars ($1,250) in the case of a married individual filing a separate return; or
(B) the amount of property taxes that are paid during the taxable year in Indiana by the individual on the individual’s principal place of residence.

(14) Subtract an amount equal to the amount of a September 11 terrorist attack settlement payment included in the individual’s federal adjusted gross income.

(15) Add or subtract 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.

(16) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code (concerning net operating losses).

(17) Add or subtract 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 the sum of:

(A) twenty-five thousand dollars ($25,000) to the extent deductions under Section 179 of the Internal Revenue Code were not elected as provided in clause (B); and
(B) for taxable years beginning after December 31, 2017, the deductions elected under Section 179 of the Internal Revenue Code on property acquired in an exchange if:
   (i) the exchange would have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017;
   (ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code; and
   (iii) the taxpayer made an election to take deductions under Section 179 of the Internal Revenue Code with regard to the acquired property in the year that the property was placed into service.

The amount of deductions allowable for an item of property under this clause may not exceed the amount of adjusted gross income realized on the property that would have been deferred under the Internal Revenue Code in effect on January 1, 2017.

(18) Subtract an amount equal to the amount of the taxpayer's qualified military income that was not excluded from the taxpayer's gross income for federal income tax purposes under Section 112 of the Internal Revenue Code.

(19) Subtract income that is:
   (A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and
   (B) included in the individual's federal adjusted gross income under the Internal Revenue Code.

(20) 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 the amount necessary from the adjusted gross income of any taxpayer that added an amount to adjusted gross income in a previous year to offset

HEA 1001 — CC 1
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.

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

(22) Subtract an amount as described in Section 1341(a)(2) of the Internal Revenue Code to the extent, if any, that the amount was previously included in the taxpayer's adjusted gross income for a prior taxable year.

(23) For taxable years beginning after December 25, 2016, add an amount equal to the deduction for deferred foreign income that was claimed by the taxpayer for the taxable year under Section 965(c) of the Internal Revenue Code.

(24) Subtract any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.

(25) Subtract the amount that would have been excluded from gross income but for the enactment of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.

(26) For taxable years beginning after December 31, 2019, and before January 1, 2021, add an amount of the deduction claimed under Section 62(a)(22) of the Internal Revenue Code.

(27) For taxable years beginning after December 31, 2019, for payments made by an employer under an education assistance program after March 27, 2020:

(A) add the amount of payments by an employer that are excluded from the taxpayer's federal gross income under Section 127(c)(1)(B) of the Internal Revenue Code; and

(B) deduct the interest allowable under Section 221 of the Internal Revenue Code, if the disallowance under Section 221(e)(1) of the Internal Revenue Code did not apply to the payments described in clause (A). For purposes of applying Section 221(b) of the Internal Revenue Code to the amount allowable under this clause, the amount under clause (A) shall not be added to adjusted gross income.

(28) Add an amount equal to the remainder of:

(A) the amount allowable as a deduction under Section 274(n) of the Internal Revenue Code; minus

(B) the amount otherwise allowable as a deduction under Section 274(n) of the Internal Revenue Code, if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for amounts paid or incurred after December 31, 2020.

(29) For taxable years beginning after December 31, 2017, and before January 1, 2021, add an amount equal to the excess business loss of the taxpayer as defined in Section 461(l)(3) of the Internal Revenue Code. In addition:

(A) If a taxpayer has an excess business loss under this subdivision and also has modifications under subdivisions (15) and (17) for property placed in service during the
taxable year, the taxpayer shall treat a portion of the taxable year modifications for that property as occurring in the taxable year the property is placed in service and a portion of the modifications as occurring in the immediately following taxable year.

(B) The portion of the modifications under subdivisions (15) and (17) for property placed in service during the taxable year treated as occurring in the taxable year in which the property is placed in service equals:

(i) the modification for the property otherwise determined under this section; minus
(ii) the excess business loss disallowed under this subdivision;

but not less than zero (0).

(C) The portion of the modifications under subdivisions (15) and (17) for property placed in service during the taxable year treated as occurring in the taxable year immediately following the taxable year in which the property is placed in service equals the modification for the property otherwise determined under this section minus the amount in clause (B).

(D) Any reallocation of modifications between taxable years under clauses (B) and (C) shall be first allocated to the modification under subdivision (15), then to the modification under subdivision (17).

(30) Add an amount equal to the amount excluded from federal gross income under Section 108(f)(5) of the Internal Revenue Code. For purposes of this subdivision, if an amount excluded under Section 108(f)(5) of the Internal Revenue Code would be excludible under Section 108(a)(1)(B) of the Internal Revenue Code, the exclusion under Section 108(a)(1)(B) of the Internal Revenue Code shall take precedence.

(31) For taxable years ending after March 12, 2020, subtract an amount equal to the deduction disallowed pursuant to:

(A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206 and 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law 116-260); and

(B) Section 3134(e) of the Internal Revenue Code.

(32) Subtract the amount of an annual grant amount distributed to a taxpayer's Indiana education scholarship account under IC 20-51.4-4-2 that is used for a qualified expense (as defined in IC 20-51.4-2-9), to the extent the distribution used for the qualified expense is included in the taxpayer's federal adjusted gross income under the Internal Revenue Code.

(33) Subtract any other amounts the taxpayer is entitled to deduct under IC 6-3-2.

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

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

(2) Add an amount equal to any deduction or deductions allowed or allowable pursuant to Section 170 of the Internal Revenue Code (concerning charitable contributions).

(3) Except as provided in subsection (c), add an amount equal to any deduction or deductions allowed or allowable pursuant to Section 63 of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state of the United States.

(4) Subtract an amount equal to the amount included in the corporation's taxable income under Section 78 of the Internal Revenue Code (concerning foreign tax credits).

(5) Add or subtract 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.

(6) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code (concerning net operating losses).

(7) Add or subtract 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 the sum of:

(A) twenty-five thousand dollars ($25,000) to the extent deductions under Section 179 of the Internal Revenue Code were not elected as provided in clause (B); and

(B) for taxable years beginning after December 31, 2017, the deductions elected under Section 179 of the Internal Revenue Code on property acquired in an exchange if:

(i) the exchange would have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017;

(ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code; and

(iii) the taxpayer made an election to take deductions under Section 179 of the Internal Revenue Code with regard to the acquired property in the year that the property was placed into service.

The amount of deductions allowable for an item of property under this clause may not exceed the amount of adjusted gross income realized on the property that would have been deferred under the Internal Revenue Code in effect on January 1, 2017.

(8) Add to the extent required by IC 6-3-2-20:

(A) the amount of intangible expenses (as defined in IC 6-3-2-20) for the taxable year that reduced the corporation's taxable income (as defined in Section 63 of the Internal Revenue Code) for federal income tax purposes; and

(B) any directly related interest expenses (as defined in IC 6-3-2-20) that reduced the corporation's adjusted gross income (determined without regard to this subdivision). For purposes of this clause, any directly related interest expense that constitutes business interest within the meaning of Section 163(j) of the Internal Revenue Code shall be considered to have reduced the taxpayer's federal taxable income only in the first taxable year in which the deduction otherwise would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.

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

(10) Subtract income that is:

(A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and

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

(11) 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 
ofset 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.

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

(13) For taxable years beginning after December 25, 2016:
(A) for a corporation other than a real estate investment trust, add:
   (i) an amount equal to the amount reported by the taxpayer on IRC 965 Transition Tax 
   Statement, line 1; or
   (ii) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in 
determining the taxpayer's taxable income for purposes of the federal income tax, the amount 
deducted under Section 965(c) of the Internal Revenue Code; and
(B) for a real estate investment trust, add an amount equal to the deduction for deferred foreign 
income that was claimed by the taxpayer for the taxable year under Section 965(c) of the Internal 
Revenue Code, but only to the extent that the taxpayer included income pursuant to Section 965 
of the Internal Revenue Code in its taxable income for federal income tax purposes or is required 
to add back dividends paid under subdivision (9).

(14) Add an amount equal to the deduction that was claimed by the taxpayer for the taxable year 
under Section 250(a)(1)(B) of the Internal Revenue Code (attributable to global intangible low-taxed 
income). The taxpayer shall separately specify the amount of the reduction under Section 
250(a)(1)(B)(i) of the Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the Internal 
Revenue Code.

(15) Subtract any interest expense paid or accrued in the current taxable year but not deducted as 
a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any 
interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 
163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an 
interest expense is considered paid or accrued only in the first taxable year the deduction would have 
been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 
163(j)(1) of the Internal Revenue Code did not exist.

(16) Subtract the amount that would have been excluded from gross income but for the enactment 
of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.

(17) Add an amount equal to the remainder of:
   (A) the amount allowable as a deduction under Section 274(n) of the Internal Revenue 
   Code; minus
   (B) the amount otherwise allowable as a deduction under Section 274(n) of the Internal 
   Revenue Code, if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for 
   amounts paid or incurred after December 31, 2020.

(18) For taxable years ending after March 12, 2020, subtract an amount equal to the deduction
disallowed pursuant to:
  (A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206 and 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law 116-260); and
  (B) Section 3134(e) of the Internal Revenue Code.

(17) (19) Add or subtract any other amounts the taxpayer is:
  (A) required to add or subtract; or
  (B) entitled to deduct;
  under IC 6-3-2.

(c) The following apply to taxable years beginning after December 31, 2018, for purposes of the add back of any deduction allowed on the taxpayer's federal income tax return for wagering taxes, as provided in subsection (a)(2) if the taxpayer is an individual or subsection (b)(3) if the taxpayer is a corporation:
  (1) For taxable years beginning after December 31, 2018, and before January 1, 2020, a taxpayer is required to add back under this section eighty-seven and five-tenths percent (87.5%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.
  (2) For taxable years beginning after December 31, 2019, and before January 1, 2021, a taxpayer is required to add back under this section seventy-five percent (75%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.
  (3) For taxable years beginning after December 31, 2020, and before January 1, 2022, a taxpayer is required to add back under this section sixty-two and five-tenths percent (62.5%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.
  (4) For taxable years beginning after December 31, 2021, and before January 1, 2023, a taxpayer is required to add back under this section fifty percent (50%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.
  (5) For taxable years beginning after December 31, 2022, and before January 1, 2024, a taxpayer is required to add back under this section thirty-seven and five-tenths percent (37.5%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.
  (6) For taxable years beginning after December 31, 2023, and before January 1, 2025, a taxpayer is required to add back under this section twenty-five percent (25%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.
  (7) For taxable years beginning after December 31, 2024, and before January 1, 2026, a taxpayer is required to add back under this section twelve and five-tenths percent (12.5%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.
  (8) For taxable years beginning after December 31, 2025, a taxpayer is not required to add back under this section any amount of a deduction allowed on the taxpayer's federal income tax return for wagering taxes.

(d) In the case of life insurance companies (as defined in Section 816(a) of the Internal Revenue Code) that are organized under Indiana law, the same as "life insurance company taxable income" (as defined in Section 801 of the Internal Revenue Code), adjusted as follows:
  (1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.
  (2) Add an amount equal to any deduction allowed or allowable under Section 170 of the Internal Revenue Code (concerning charitable contributions).
  (3) Add an amount equal to a deduction allowed or allowable under Section 805 or Section 832(c)
of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state.

(4) Subtract an amount equal to the amount included in the company's taxable income under Section 78 of the Internal Revenue Code (concerning foreign tax credits).

(5) Add or subtract 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.

(6) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code (concerning net operating losses).

(7) Add or subtract 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 the sum of:

(A) twenty-five thousand dollars ($25,000) to the extent deductions under Section 179 of the Internal Revenue Code were not elected as provided in clause (B); and

(B) for taxable years beginning after December 31, 2017, the deductions elected under Section 179 of the Internal Revenue Code on property acquired in an exchange if:

(i) the exchange would have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017;

(ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code; and

(iii) the taxpayer made an election to take deductions under Section 179 of the Internal Revenue Code with regard to the acquired property in the year that the property was placed into service.

The amount of deductions allowable for an item of property under this clause may not exceed the amount of adjusted gross income realized on the property that would have been deferred under the Internal Revenue Code in effect on January 1, 2017.

(8) Subtract income that is:

(A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and

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

(9) 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.

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

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

(12) For taxable years beginning after December 25, 2016, add:
(A) an amount equal to the amount reported by the taxpayer on IRC 965 Transition Tax Statement, line 1; or
(B) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in determining the taxpayer's taxable income for purposes of the federal income tax, the amount deducted under Section 965(c) of the Internal Revenue Code.

(13) Add an amount equal to the deduction that was claimed by the taxpayer for the taxable year under Section 250(a)(1)(B) of the Internal Revenue Code (attributable to global intangible low-taxed income). The taxpayer shall separately specify the amount of the reduction under Section 250(a)(1)(B)(i) of the Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the Internal Revenue Code.

(14) Subtract any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.

(15) Subtract the amount that would have been excluded from gross income but for the enactment of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.

(16) Add an amount equal to the remainder of:
(A) the amount allowable as a deduction under Section 274(n) of the Internal Revenue Code; minus
(B) the amount otherwise allowable as a deduction under Section 274(n) of the Internal Revenue Code, if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for amounts paid or incurred after December 31, 2020.

(17) For taxable years ending after March 12, 2020, subtract an amount equal to the deduction disallowed pursuant to:
(A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206 and 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law 116-260); and
(B) Section 3134(e) of the Internal Revenue Code.

(18) Add or subtract any other amounts the taxpayer is:
(A) required to add or subtract; or
(B) entitled to deduct;
under IC 6-3-2.

(e) In the case of insurance companies subject to tax under Section 831 of the Internal Revenue Code and organized under Indiana law, the same as "taxable income" (as defined in Section 832 of the Internal Revenue Code), adjusted as follows:
(1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.

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

(3) Add an amount equal to a deduction allowed or allowable under Section 805 or Section 832(c) of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state.

(4) Subtract an amount equal to the amount included in the company’s taxable income under Section 78 of the Internal Revenue Code (concerning foreign tax credits).

(5) Add or subtract 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.

(6) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code (concerning net operating losses).

(7) Add or subtract 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 the sum of:

A) twenty-five thousand dollars ($25,000) to the extent deductions under Section 179 of the Internal Revenue Code were not elected as provided in clause (B); and
B) for taxable years beginning after December 31, 2017, the deductions elected under Section 179 of the Internal Revenue Code on property acquired in an exchange if:
   i) the exchange would have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017;
   ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code; and
   iii) the taxpayer made an election to take deductions under Section 179 of the Internal Revenue Code with regard to the acquired property in the year that the property was placed into service.

The amount of deductions allowable for an item of property under this clause may not exceed the amount of adjusted gross income realized on the property that would have been deferred under the Internal Revenue Code in effect on January 1, 2017.

(8) Subtract income that is:

A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and
B) included in the insurance company’s taxable income under the Internal Revenue Code.

(9) 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.

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

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

(12) For taxable years beginning after December 25, 2016, add:
   (A) an amount equal to the amount reported by the taxpayer on IRC 965 Transition Tax Statement, line 1; or
   (B) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in determining the taxpayer's taxable income for purposes of the federal income tax, the amount deducted under Section 965(c) of the Internal Revenue Code.

(13) Add an amount equal to the deduction that was claimed by the taxpayer for the taxable year under Section 250(a)(1)(B) of the Internal Revenue Code (attributable to global intangible low-taxed income). The taxpayer shall separately specify the amount of the reduction under Section 250(a)(1)(B)(i) of the Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the Internal Revenue Code.

(14) Subtract any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.

(15) Subtract the amount that would have been excluded from gross income but for the enactment of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.

(16) Add an amount equal to the remainder of:
   (A) the amount allowable as a deduction under Section 274(n) of the Internal Revenue Code; minus
   (B) the amount otherwise allowable as a deduction under Section 274(n) of the Internal Revenue Code, if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for amounts paid or incurred after December 31, 2020.

(17) For taxable years ending after March 12, 2020, subtract an amount equal to the deduction disallowed pursuant to:
   (A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206 and 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law 116-260); and
   (B) Section 3134(e) of the Internal Revenue Code.

(18) Add or subtract any other amounts the taxpayer is:
   (A) required to add or subtract; or
(f) In the case of trusts and estates, "taxable income" (as defined for trusts and estates in Section 641(b) of the Internal Revenue Code) adjusted as follows:

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

(2) Subtract an amount equal to the amount of a September 11 terrorist attack settlement payment included in the federal adjusted gross income of the estate of a victim of the September 11 terrorist attack or a trust to the extent the trust benefits a victim of the September 11 terrorist attack.

(3) Add or subtract 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.

(4) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code (concerning net operating losses).

(5) Add or subtract 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 the sum of:

(A) twenty-five thousand dollars ($25,000) to the extent deductions under Section 179 of the Internal Revenue Code were not elected as provided in clause (B); and

(B) for taxable years beginning after December 31, 2017, the deductions elected under Section 179 of the Internal Revenue Code on property acquired in an exchange if:

(i) the exchange would have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017;

(ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code; and

(iii) the taxpayer made an election to take deductions under Section 179 of the Internal Revenue Code with regard to the acquired property in the year that the property was placed into service.

The amount of deductions allowable for an item of property under this clause may not exceed the amount of adjusted gross income realized on the property that would have been deferred under the Internal Revenue Code in effect on January 1, 2017.

(6) Subtract income that is:

(A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and

(B) included in the taxpayer's taxable income under the Internal Revenue Code.

(7) 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.

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

(9) For taxable years beginning after December 25, 2016, add an amount equal to:
   (A) the amount reported by the taxpayer on IRC 965 Transition Tax Statement, line 1;
   (B) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in determining the taxpayer's taxable income for purposes of the federal income tax, the amount deducted under Section 965(c) of the Internal Revenue Code; and
   (C) with regard to any amounts of income under Section 965 of the Internal Revenue Code distributed by the taxpayer, the deduction under Section 965(c) of the Internal Revenue Code attributable to such distributed amounts and not reported to the beneficiary.
   For purposes of this article, the amount required to be added back under clause (B) is not considered to be distributed or distributable to a beneficiary of the estate or trust for purposes of Sections 651 and 661 of the Internal Revenue Code.

(10) Subtract any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.

(11) Add an amount equal to the deduction for qualified business income that was claimed by the taxpayer for the taxable year under Section 199A of the Internal Revenue Code.

(12) Subtract the amount that would have been excluded from gross income but for the enactment of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.

(13) Add an amount equal to the remainder of:
   (A) the amount allowable as a deduction under Section 274(n) of the Internal Revenue Code; minus
   (B) the amount otherwise allowable as a deduction under Section 274(n) of the Internal Revenue Code, if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for amounts paid or incurred after December 31, 2020.

(14) For taxable years beginning after December 31, 2017, and before January 1, 2021, add an amount equal to the excess business loss of the taxpayer as defined in Section 461(l)(3) of the Internal Revenue Code. In addition:
   (A) If a taxpayer has an excess business loss under this subdivision and also has modifications under subdivisions (3) and (5) for property placed in service during the taxable year, the taxpayer shall treat a portion of the taxable year modifications for that property as occurring in the taxable year the property is placed in service and a portion of the modifications as occurring in the immediately following taxable year.
   (B) The portion of the modifications under subdivisions (3) and (5) for property placed in...
service during the taxable year treated as occurring in the taxable year in which the property is placed in service equals:
(i) the modification for the property otherwise determined under this section; minus
(ii) the excess business loss disallowed under this subdivision;
but not less than zero (0).
(C) The portion of the modifications under subdivisions (3) and (5) for property placed in service during the taxable year treated as occurring in the taxable year immediately following the taxable year in which the property is placed in service equals the modification for the property otherwise determined under this section minus the amount in clause (B).
(D) Any reallocation of modifications between taxable years under clauses (B) and (C) shall be first allocated to the modification under subdivision (3), then to the modification under subdivision (5).
(15) For taxable years ending after March 12, 2020, subtract an amount equal to the deduction disallowed pursuant to:
(A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206 and 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law 116-260); and
(B) Section 3134(e) of the Internal Revenue Code.
(16) Add or subtract any other amounts the taxpayer is:
(A) required to add or subtract; or
(B) entitled to deduct;
under IC 6-3-2.
(g) Subsections (a)(26), (a)(33), (b)(17), (b)(19), (d)(16), (d)(18), (e)(16), (e)(18), or (f)(13) may not be construed to require an add back or allow a deduction or exemption more than once for a particular add back, deduction, or exemption.
(h) For taxable years beginning after December 25, 2016, if:
(1) a taxpayer is a shareholder, either directly or indirectly, in a corporation that is an E&P deficit foreign corporation as defined in Section 965(b)(3)(B) of the Internal Revenue Code, and the earnings and profit deficit, or a portion of the earnings and profit deficit, of the E&P deficit foreign corporation is permitted to reduce the federal adjusted gross income or federal taxable income of the taxpayer, the deficit, or the portion of the deficit, shall also reduce the amount taxable under this section to the extent permitted under the Internal Revenue Code, however, in no case shall this permit a reduction in the amount taxable under Section 965 of the Internal Revenue Code for purposes of this section to be less than zero (0); and
(2) the Internal Revenue Service issues guidance that such an income or deduction is not reported directly on a federal tax return or is to be reported in a manner different than specified in this section, this section shall be construed as if federal adjusted gross income or federal taxable income included the income or deduction.

SECTION 72. IC 6-3-1-11, AS AMENDED BY P.L.146-2020, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2021 (RETROACTIVE)]: Sec. 11. (a) The term "Internal Revenue Code" means the Internal Revenue Code of 1986 of the United States as amended and in effect on January 1, 2020. March 31, 2021.
(b) Whenever the Internal Revenue Code is mentioned in this article, or in another provision of the Indiana Code that cites the definition of "Internal Revenue Code" provided in this section, the
particular provisions that are referred to, together with all the other provisions of the Internal Revenue Code in effect on January 1, 2020, March 31, 2021, that pertain to the provisions specifically mentioned, shall be regarded as incorporated in this article by reference and have the same force and effect as though fully set forth in this article. To the extent that a federal statute in the United States Code is enacted or amended in a title other than the Internal Revenue Code on or before March 31, 2021, and affects federal adjusted gross income, federal taxable income, federal tax credits, or other federal tax attributes, the federal statute shall be considered to be part of the Internal Revenue Code as amended and in effect on March 31, 2021. To the extent:

1) the provisions of the Internal Revenue Code apply to this article, regulations adopted under Section 7805(a) of the Internal Revenue Code, and in effect on January 1, 2020, March 31, 2021; and

2) a federal statute in the United States Code that is enacted or amended in a title other than the Internal Revenue Code on or before March 31, 2021, and affects federal adjusted gross income, federal taxable income, federal tax credits, or other federal tax attributes applies to this article, regulations adopted under the federal statute of the United States Code and in effect on March 31, 2021;

shall be regarded as rules adopted by the department under this article, unless the department adopts specific rules that supersede the regulation.

(c) An amendment to the Internal Revenue Code made by an act passed by Congress before January 1, 2020, March 31, 2021, other than the federal 21st Century Cures Act (P.L. 114-255) and the federal Disaster Tax Relief and Airport and Airway Extension Act of 2017 (P.L. 115-63), that is effective for any taxable year that began before January 1, 2020, March 31, 2021, and that affects:

1) individual adjusted gross income (as defined in Section 62 of the Internal Revenue Code);
2) corporate taxable income (as defined in Section 63 of the Internal Revenue Code);
3) trust and estate taxable income (as defined in Section 641(b) of the Internal Revenue Code);
4) life insurance company taxable income (as defined in Section 801(b) of the Internal Revenue Code);
5) mutual insurance company taxable income (as defined in Section 821(b) of the Internal Revenue Code); or
6) taxable income (as defined in Section 832 of the Internal Revenue Code);

is also effective for that same taxable year for purposes of determining adjusted gross income under section 3.5 of this chapter and IC 6-5.5-1-2.

(d) This subsection applies to a taxable year ending before January 1, 2013. The following provisions of the Internal Revenue Code that were amended by the Tax Relief Act, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (P.L. 111-312) are treated as though they were not amended by the Tax Relief Act, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (P.L. 111-312):

1) Section 1367(a)(2) of the Internal Revenue Code pertaining to an adjustment of basis of the stock of shareholders.
2) Section 871(k)(1)(C) and 871(k)(2)(C) of the Internal Revenue Code pertaining the treatment of certain dividends of regulated investment companies.
3) Section 897(h)(4)(A)(ii) of the Internal Revenue Code pertaining to regulated investment companies qualified entity treatment.
4) Section 512(b)(13)(E)(iv) of the Internal Revenue Code pertaining to the modification of tax
treatment of certain payments to controlling exempt organizations.
(5) Section 613A(c)(6)(H)(ii) of the Internal Revenue Code pertaining to the limitations on percentage depletion in the case of oil and gas wells.
(6) Section 451(i)(3) of the Internal Revenue Code pertaining to special rule for sales or dispositions to implement Federal Energy Regulatory Commission or state electric restructuring policy for qualified electric utilities.
(7) Section 954(c)(6) of the Internal Revenue Code pertaining to the look-through treatment of payments between related controlled foreign corporation under foreign personal holding company rules.

The department shall develop forms and adopt any necessary rules under IC 4-22-2 to implement this subsection.

SECTION 73. IC 6-3-2-2.5, AS AMENDED BY P.L.234-2019, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2021 (RETROACTIVE)]:
Sec. 2.5. (a) This section applies to a resident person.
(b) Resident persons are entitled to a net operating loss deduction. The amount of the deduction taken in a taxable year may not exceed the taxpayer's unused Indiana net operating losses carried over to that year. A taxpayer is not entitled to carryback any net operating losses after December 31, 2011.
(c) An Indiana net operating loss equals the sum of:
(1) the taxpayer's federal net operating loss for a taxable year as calculated under Section 172 of the Internal Revenue Code, adjusted for certain modifications required by IC 6-3-1-3.5 as set forth in subsection (d) and, in the case of an individual, reduced by any deductions allowable in determining the federal net operating loss for the taxable year, but not allowable in determining federal adjusted gross income; plus
(2) the excess business loss deduction disallowed under IC 6-3-1-3.5(a)(29) and IC 6-3-1-3.5(f)(14); and
(3) for taxable years beginning after December 31, 2017, 2020, a loss for a taxable year disallowed because of Section 461(l) of the Internal Revenue Code, without any modifications under subsection (d).
(d) The following provisions apply for purposes of subsection (c):
(1) The modifications that are to be applied are those modifications required under IC 6-3-1-3.5 for the same taxable year in which each net operating loss was incurred, except that the modifications do not include the modifications required under:
(A) IC 6-3-1-3.5(a)(3);
(B) IC 6-3-1-3.5(a)(4);
(C) IC 6-3-1-3.5(a)(5);
(D) IC 6-3-1-3.5(a)(26); IC 6-3-1-3.5(a)(33);
(E) IC 6-3-1-3.5(f)(11); and
(F) IC 6-3-1-3.5(f)(12); IC 6-3-1-3.5(f)(16).
(2) An Indiana net operating loss includes a net operating loss that arises when the applicable modifications required by IC 6-3-1-3.5 as set forth in subdivision (1) exceed the sum of the taxpayer's federal adjusted gross income (as defined in Section 62 of the Internal Revenue Code) if the taxpayer is an individual, or federal taxable income (as defined in Section 63 of the Internal Revenue Code) if the taxpayer is a trust or an estate for the taxable year in which the Indiana net operating loss is determined and the modifications otherwise required for federal net operating
losses for the taxable year by Section 172(d) of the Internal Revenue Code. A modification that reduces a federal net operating loss shall be treated as a positive number for purposes of this subdivision, and a modification that increases a federal net operating loss shall be treated as a negative number for purposes of this subdivision.

(e) Subject to the limitations contained in subsection (g), an Indiana net operating loss carryover shall be available as a deduction from the taxpayer's adjusted gross income (as defined in IC 6-3-1-3.5) in the carryover year provided in subsection (f), but not in excess of the taxpayer's adjusted gross income as defined in IC 6-3-1-3.5 in the carryover year determined without regard to this section.

(f) Carryovers shall be determined under this subsection as follows:

(1) An Indiana net operating loss shall be an Indiana net operating loss carryover to each of the carryover years following the taxable year of the loss.

(2) An Indiana net operating loss may not be carried over for more than twenty (20) taxable years after the taxable year of the loss.

(g) The entire amount of the Indiana net operating loss for any taxable year shall be carried to the earliest of the taxable years to which (as determined under subsection (f)) the loss may be carried. The amount of the Indiana net operating loss remaining after the deduction is taken under this section in a taxable year may be carried over as provided in subsection (f). The amount of the Indiana net operating loss carried over from year to year shall be reduced to the extent that the Indiana net operating loss carryover is used by the taxpayer to obtain a deduction in a taxable year until the occurrence of the earlier of the following:

(1) The entire amount of the Indiana net operating loss has been used as a deduction.

(2) The Indiana net operating loss has been carried over to each of the carryover years provided by subsection (f).

SECTION 74. IC 6-3-2-2.6, AS AMENDED BY P.L.234-2019, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2021 (RETROACTIVE)]: Sec. 2.6. (a) This section applies to a corporation or a nonresident person.

(b) Corporations and nonresident persons are entitled to a net operating loss deduction. The amount of the deduction taken in a taxable year may not exceed the taxpayer's unused Indiana net operating losses carried over to that year. A taxpayer is not entitled to carryback any net operating losses after December 31, 2011.

(c) An Indiana net operating loss equals the sum of:

(1) the taxpayer's federal net operating loss for a taxable year as calculated under Section 172 of the Internal Revenue Code, derived from sources within Indiana and adjusted for certain modifications required by IC 6-3-1-3.5 as set forth in subsection (d)(1) and, for a nonresident individual, reduced by any deductions from Indiana sources allowable in determining the federal net operating loss for the taxable year, but not allowable in determining federal adjusted gross income; plus

(2) the excess business loss deduction disallowed under IC 6-3-1-3.5(a)(29) and IC 6-3-1-3.5(f)(14) and incurred from Indiana sources; and

(2) for taxable years beginning after December 31, 2017; 2020, the portion of the loss for a taxable year disallowed because of Section 461(l) of the Internal Revenue Code and incurred from Indiana sources, without any modifications under subsection (d). Any net operating loss under this subdivision shall be computed in a manner consistent with the computation of adjusted gross income under IC 6-3.
(d) The following provisions apply for purposes of subsection (c):

(1) The modifications that are to be applied are those modifications required under IC 6-3-1-3.5 for the same taxable year in which each net operating loss was incurred, except that the modifications do not include the modifications required under:

(A) IC 6-3-1-3.5(a)(3);
(B) IC 6-3-1-3.5(a)(4);
(C) IC 6-3-1-3.5(a)(5);
(D) IC 6-3-1-3.5(a)(26); IC 6-3-1-3.5(a)(33);
(E) IC 6-3-1-3.5(b)(14);
(F) IC 6-3-1-3.5(b)(17); IC 6-3-1-3.5(b)(19);
(G) IC 6-3-1-3.5(d)(13);
(H) IC 6-3-1-3.5(d)(16); IC 6-3-1-3.5(d)(18);
(I) IC 6-3-1-3.5(e)(13);
(J) IC 6-3-1-3.5(e)(16); IC 6-3-1-3.5(e)(18);
(K) IC 6-3-1-3.5(f)(11); and
(L) IC 6-3-1-3.5(f)(16).

(2) The amount of the taxpayer's net operating loss that is derived from sources within Indiana shall be determined in the same manner that the amount of the taxpayer's adjusted gross income derived from sources within Indiana is determined under section 2 of this chapter for the same taxable year during which each loss was incurred.

(3) An Indiana net operating loss includes a net operating loss that arises when the applicable modifications required by IC 6-3-1-3.5 as set forth in subdivision (1) exceed the sum of:

(A) either:
   (i) the taxpayer's federal taxable income (as defined in Section 63 of the Internal Revenue Code), if the taxpayer is a corporation, nonresident estate, or nonresident trust; or when the applicable modifications required by IC 6-3-1-3.5 as set forth in subdivision (1) exceed
   (ii) the taxpayer's federal adjusted gross income (as defined by Section 62 of the Internal Revenue Code), if the taxpayer is a nonresident person, individual;

for the taxable year in which the Indiana net operating loss is determined; and

(B) the modifications otherwise required for federal net operating losses for the taxable year of the Indiana net operating loss under Section 172(d) of the Internal Revenue Code or Section 512(b) of the Internal Revenue Code. A modification that reduces a federal net operating loss shall be treated as a positive number for purposes of this subdivision, and a modification that increases a federal net operating loss shall be treated as a negative number for purposes of this subdivision.

(e) Subject to the limitations contained in subsection (g), an Indiana net operating loss carryover shall be available as a deduction from the taxpayer's adjusted gross income derived from sources within Indiana (as defined in section 2 of this chapter) in the carryover year provided in subsection (f), but not in excess of the taxpayer's adjusted gross income (as defined in IC 6-3-1-3.5) in the carryover year determined without regard to the deduction allowable under this section.

(f) Carryovers shall be determined under this subsection as follows:

(1) An Indiana net operating loss shall be an Indiana net operating loss carryover to each of the carryover years following the taxable year of the loss.

(2) An Indiana net operating loss may not be carried over for more than twenty (20) taxable years.
after the taxable year of the loss.

(g) The entire amount of the Indiana net operating loss for any taxable year shall be carried to the earliest of the taxable years to which (as determined under subsection (f)) the loss may be carried. The amount of the Indiana net operating loss remaining after the deduction is taken under this section in a taxable year may be carried over as provided in subsection (f). The amount of the Indiana net operating loss carried over from year to year shall be reduced to the extent that the Indiana net operating loss carryover is used by the taxpayer to obtain a deduction in a taxable year until the occurrence of the earlier of the following:

(1) The entire amount of the Indiana net operating loss has been used as a deduction.
(2) The Indiana net operating loss has been carried over to each of the carryover years provided by subsection (f).

(h) An Indiana net operating loss deduction determined under this section shall be allowed notwithstanding the fact that in the year the taxpayer incurred the net operating loss the taxpayer was not subject to the tax imposed under section 1 of this chapter because the taxpayer was:

(1) a life insurance company (as defined in Section 816(a) of the Internal Revenue Code); or
(2) an insurance company subject to tax under Section 831 of the Internal Revenue Code.

(i) In the case of a life insurance company, this section shall be applied by substituting life insurance company taxable income (as defined in Section 801 the Internal Revenue Code) in place of references to taxable income (as defined in Section 63 of the Internal Revenue Code).

SECTION 75. IC 6-3-2-10, AS AMENDED BY P.L.182-2009(ss), SECTION 196, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020 (RETROACTIVE)]: Sec. 10. (a) An individual who received unemployment compensation, as defined in subsection (c), during the taxable year is entitled to a deduction from the individual's adjusted gross income for that taxable year in the amount determined using the following formula:

**STEP ONE:** Determine the greater of zero (0) or the difference between:
(A) the sum of:
   (i) the federal adjusted gross income of the individual (or the individual and the individual's spouse, in the case of a joint return); as defined in Section 62 of the Internal Revenue Code;
   (ii) the amount of unemployment compensation excluded from federal gross income, as defined in Section 61 of the Internal Revenue Code, under Section 85(c) of the Internal Revenue Code;
   plus
   (iii) the amount of unemployment compensation excluded from federal gross income, as defined in Section 61 of the Internal Revenue Code, under Section 85(c) of the Internal Revenue Code;
   minus
   (B) the base amount as defined in subsection (b):

**STEP TWO:** Determine the greater of zero (0) or the difference between:
(A) the individual's unemployment compensation for the taxable year; minus
(B) one-half (1/2) of the amount determined under STEP ONE:

(b) As used in this section, "base amount" means:
(1) twelve thousand dollars ($12,000) in all cases not covered by subdivision (2) or (3);
(2) eighteen thousand dollars ($18,000) in the case of an individual who files a joint return for the taxable year; or
(3) zero (0), in the case of an individual who:
   (A) is married at the close of the taxable year; as determined under Section 143 of the Internal Revenue Code;
   (B) does not file a joint return for the taxable year; and
(C) does not live apart from the individual's spouse at all times during the taxable year.

(c) As used in this section; "unemployment compensation" means the amount of unemployment compensation that is included in the individual's federal gross income under Section 85 of the Internal Revenue Code. (a) For purposes of this section, "excess adjusted gross income" means the greater of zero (0) or one-half (1/2) of:

(1) the individual's adjusted gross income or the combined adjusted gross income of the individual and the individual's spouse, if the individual files a joint return with the individual's spouse, as determined under Section 62 of the Internal Revenue Code; plus

(2) any unemployment compensation excluded from federal gross income under Section 85(c) of the Internal Revenue Code; minus

(3) the following amount:

(A) Eighteen thousand dollars ($18,000) for an individual who files a joint tax return with the individual's spouse.

(B) Zero dollars ($0) if the individual:

(i) is married at the close of the taxable year, as determined under Section 7703 of the Internal Revenue Code;

(ii) does not file a joint return for the taxable year; and

(iii) does not live apart from the individual's spouse at all times during the taxable year.

(C) Twelve thousand dollars ($12,000) for an individual not described in clause (A) or (B).

(b) "Eligible unemployment compensation" means unemployment compensation received by an individual and included in the individual's federal gross income under Section 85 of the Internal Revenue Code plus any unemployment compensation received by the individual excluded from federal gross income under Section 85(c) of the Internal Revenue Code. The term does not include amounts not taxable under this article as a result of 45 U.S.C. 352.

(c) An individual is entitled to a deduction against the individual's adjusted gross income in an amount equal to the greater of zero (0) or the remainder of:

(1) eligible unemployment compensation; minus

(2) excess adjusted gross income.

(d) For an individual and an individual's spouse described in subsection (a)(3)(A):

(1) the deduction under subsection (c) shall be computed based on the combined eligible unemployment compensation of the individual and the individual's spouse; and

(2) this subsection and subsection (c) shall not be construed to permit more than one (1) deduction under this section.

SECTION 76. IC 6-3.1-24-2.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: Sec. 2.5. As used in this chapter, "qualified Indiana investment fund" means any private fund that meets the definition of a venture capital fund in 17 CFR 275.203(l)-1 and that is certified by the Indiana economic development corporation as provided in section 7.5 of this chapter.

SECTION 77. IC 6-3.1-24-3, AS AMENDED BY P.L.193-2005, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: Sec. 3. As used in this chapter, "qualified investment capital" means debt or equity capital that is provided to a qualified Indiana business or a qualified Indiana investment fund after December 31, 2003. However, the term does not include debt that:

(1) is provided by a financial institution (as defined in IC 5-13-4-10) after May 15, 2005; and
(2) is secured by a valid mortgage, security agreement, or other agreement or document that establishes a collateral or security position for the financial institution that is senior to all collateral or security interests of other taxpayers that provide debt or equity capital to the qualified Indiana business.

SECTION 78. IC 6-3.1-24-4.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: Sec. 4.5. (a) As used in this chapter, "substantial presence" means:

(1) maintaining a company headquarters in Indiana; or
(2) maintaining at least seventy-five percent (75%) of a company's total payroll in Indiana.

(b) Notwithstanding subsection (a), a company receiving qualified investment capital from a qualified Indiana investment fund shall be considered to have substantial presence in Indiana if the company commits to relocate:

(1) its headquarters; or
(2) seventy-five percent (75%) of its total payroll;
to Indiana within one (1) year of receiving qualified investment capital from a qualified Indiana investment fund.

SECTION 79. IC 6-3.1-24-6, AS AMENDED BY P.L.4-2005, SECTION 97, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: Sec. 6. A taxpayer that:

(1) provides qualified investment capital to a qualified Indiana business or a qualified Indiana investment fund; and
(2) fulfills the requirements of the Indiana economic development corporation under section 12.5 of this chapter;
is entitled to a credit against the person's state tax liability in a taxable year equal to the amount specified in section 8 or 8.5 of this chapter, whichever is applicable.

SECTION 80. IC 6-3.1-24-7.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: Sec. 7.5. (a) The Indiana economic development corporation may certify that an investment fund is a qualified Indiana investment fund if the corporation determines that the fund meets the definition in section 2.5 of this chapter and the requirements in subsection (b).

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

(1) requires eligible companies to be primarily focused on the commercialization of research and development, technology transfer, or application of new technology; and
(2) prioritizes investments in companies that:
   (A) have received a grant, loan, or other investment funds provided by the Indiana twenty-first century research and technology fund established by IC 5-28-16-2; or
   (B) maintain a substantial presence in Indiana.

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

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

SECTION 81. IC 6-3.1-24-8, AS AMENDED BY P.L.172-2011, SECTION 67, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: Sec. 8. (a) A certification provided under
section 7 of this chapter must include notice to the investors of the maximum amount of tax credits available under this chapter for the provision of qualified investment capital to the qualified Indiana business.

(b) For a calendar year ending before January 1, 2011, the maximum amount of tax credits available under this chapter for the provision of qualified investment capital to a particular qualified Indiana business equals the lesser of:

1. the total amount of qualified investment capital provided to the qualified Indiana business in the calendar year, multiplied by twenty percent (20%); or
2. five hundred thousand dollars ($500,000).

(c) For a calendar year beginning after December 31, 2010, and ending before January 1, 2022, the maximum amount of tax credits available under this chapter for the provision of qualified investment capital to a particular qualified Indiana business equals the lesser of the following:

1. The total amount of qualified investment capital provided to the qualified Indiana business in the calendar year, multiplied by twenty percent (20%).
2. One million dollars ($1,000,000).

(d) For a calendar year beginning after December 31, 2021, the maximum amount of tax credits available under this chapter for the provision of qualified investment capital to a particular qualified Indiana business equals the lesser of the following:

1. The total amount of qualified investment capital provided to the qualified Indiana business in the calendar year, multiplied by twenty-five percent (25%).
2. One million dollars ($1,000,000).

(e) Notwithstanding subsection (d), for a calendar year beginning after December 31, 2021, the maximum amount of tax credits available under this chapter for the provision of qualified investment capital to a particular qualified Indiana business, if the qualified Indiana business is a minority business enterprise or a women's business enterprise, equals the lesser of the following:

1. The total amount of qualified investment capital provided to the qualified Indiana business in the calendar year, multiplied by thirty percent (30%).
2. One million five hundred thousand dollars ($1,500,000).

SECTION 82. IC 6-3.1-24-8.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: Sec. 8.5. (a) A certification provided under section 7.5 of this chapter must include notice to investors of the maximum amount of tax credits available under this chapter for the provision of qualified investment capital to the qualified Indiana investment fund.

(b) The maximum amount of tax credits available under this chapter for the provision of qualified investment capital to a qualified Indiana investment fund equals the lesser of the following:

1. The total amount of qualified investment capital provided to the qualified Indiana investment fund in the calendar year, multiplied by twenty percent (20%).
2. Five million dollars ($5,000,000).

SECTION 83. IC 6-3.1-24-9 IS REPEALED [EFFECTIVE JANUARY 1, 2022]. Sec. 9. The total amount of tax credits that may be approved by the corporation under this chapter in a particular calendar year for qualified investment capital provided during that calendar year may not exceed twelve million five hundred thousand dollars ($12,500,000). An amount of an unused credit carried over by a taxpayer from a previous calendar year may not be considered in determining the amount of proposed investments.
that the Indiana economic development corporation may certify under this chapter.

SECTION 84. IC 6-3.1-24-10 IS REPEALED [EFFECTIVE JANUARY 1, 2022]. Sec. 10. Subject to
sections 8 and 13 of this chapter; the amount of the credit to which a taxpayer is entitled under section
6 this chapter equals the product of:

(1) twenty percent (20%); multiplied by

(2) the amount of the qualified investment capital provided to a qualified Indiana business by the
taxpayer in the taxable year.

SECTION 85. IC 6-3.1-24-12, AS AMENDED BY P.L.158-2019, SECTION 14, IS AMENDED TO
READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: Sec. 12. (a) If the amount of the credit
determined under section 10 or 8.5 of this chapter for a taxpayer in a taxable year exceeds the taxpayer's
state tax liability for that taxable year, the taxpayer may carry the excess credit over for a period not to
exceed the taxpayer's following five (5) taxable years. The amount of the credit carryover from a taxable
year shall be reduced to the extent that the carryover is used by the taxpayer to obtain a credit under this
chapter for any subsequent taxable year. A taxpayer is not entitled to a carryback or a refund of any
unused credit amount.

(b) If the corporation certifies a credit for an investment that is made after June 30, 2020, and before
July 1, 2029, the taxpayer may assign all or part of the credit to which the taxpayer is entitled under this
chapter, subject to the limitations set forth in subsection (c).

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

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

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

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

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

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

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

SECTION 86. IC 6-3.1-24-12.5, AS AMENDED BY P.L.193-2005, SECTION 20, IS AMENDED TO
READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: Sec. 12.5. (a) A taxpayer wishing to obtain
a credit under this chapter must apply to the Indiana economic development corporation for a certification
that the taxpayer's proposed investment plan would qualify for a credit under this chapter.

(b) The application required under subsection (a) must include:

(1) the name and address of the taxpayer;

(2) the name and address of each proposed recipient of the taxpayer's proposed investment;

(3) the amount of the proposed investment;

(4) a copy of the certification issued under section 7 or 7.5 of this chapter that the proposed recipient
is a qualified Indiana business or qualified Indiana investment fund, whichever is applicable;
and
(5) any other information required by the Indiana economic development corporation.

(c) If the Indiana economic development corporation determines that
(1) the proposed investment would qualify the taxpayer for a credit under this chapter, and
(2) the amount of the proposed investment would not result in the total amount of tax credits
certified for the calendar year exceeding twelve million five hundred thousand dollars
($12,500,000);
the corporation shall may certify the taxpayer's proposed investment plan.

(d) To receive a credit under this chapter, the taxpayer must provide qualified investment capital to
a qualified Indiana business or qualified Indiana investment fund, whichever is applicable, according
to the taxpayer's certified investment plan within two (2) years after the date on which the Indiana
economic development corporation certifies the investment plan.

(e) Upon making the investment required under subsection (d), the taxpayer shall provide proof of the
investment to the Indiana economic development corporation.

(f) Upon receiving proof of a taxpayer's investment under subsection (e), the Indiana economic
development corporation shall issue the taxpayer a certificate indicating that the taxpayer has fulfilled the
requirements of the corporation and that the taxpayer is entitled to a credit under this chapter.

(g) Notwithstanding subsection (f), if a taxpayer is issued a certificate by the Indiana economic
development corporation for an investment made in a qualified Indiana investment fund, a
taxpayer may not claim the credit as provided in section 13 of this chapter before July 1, 2023.

(h) A taxpayer forfeits the right to a tax credit attributable to an investment certified under
subsection (c) if the taxpayer fails to make the proposed investment within the period required under
subsection (d).

SECTION 87. IC 6-3.1-24-15 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO
READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]:
Sec. 15. (a) Before January 1, 2022, the
total amount of credits that may be awarded by the Indiana economic development corporation
under this chapter for investment plans certified as provided in section 12.5 of this chapter that
propose investing qualified investment capital in a particular qualified Indiana business during a
particular calendar year is twelve million five hundred thousand dollars ($12,500,000).

(b) After December 31, 2021, the total amount of credits that may be awarded by the Indiana
economic development corporation under this chapter for investment plans certified as provided in section 12.5 of this chapter that
propose investing qualified investment capital in a particular qualified Indiana business or qualified Indiana investment fund during a particular calendar year
is twenty million dollars ($20,000,000), provided that not more than seven million five hundred
thousand dollars ($7,500,000) may be awarded for proposed investments of qualified investment
capital in a qualified Indiana investment fund.

SECTION 88. IC 6-3.1-26-15, AS AMENDED BY P.L.122-2016, SECTION 6, IS AMENDED TO
READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]:
Sec. 15. (a) Subject to subsection (d) and (g),
a taxpayer may carry forward an unused credit for the number of years determined by the corporation, not
to exceed nine (9) consecutive taxable years, beginning with the taxable year after the taxable year in
which the taxpayer makes the qualified investment.

(b) The amount that a taxpayer may carry forward to a particular taxable year under this section equals
the unused part of a tax credit allowed under this chapter.

(c) A taxpayer may:

HEA 1001 — CC 1
(1) claim a tax credit under this chapter for a qualified investment; and
(2) carry forward a remainder for one (1) or more different qualified investments;
in the same taxable year.

(d) This subsection applies only to a taxpayer that:
(1) is not a pass through entity;
(2) proposes at least five hundred million dollars ($500,000,000) in total investment over a five (5)
year period; and
(3) enters into a written agreement with the corporation under this subsection before January 1,
2017, and agrees to claim tax credits under this chapter for not more than one hundred seventy
million dollars ($170,000,000) of qualified investment that is made as part of the investment
proposed as described in subdivision (2).

If a tax credit awarded under this chapter exceeds a taxpayer's state income tax liability for the taxable
year, notwithstanding subsection (a), the corporation may accelerate to that taxable year the excess
amount of the tax credit that could otherwise be carried forward under subsection (a). The excess amount
of the tax credit accelerated under this subsection shall be discounted as determined under a written
agreement entered into by the taxpayer and the corporation. The discounted amount of the excess tax
credit accelerated under this subsection as determined by the corporation may be remitted to the taxpayer
as provided in the written agreement between the corporation and the taxpayer. Subject to subsection (f),
the total amount of qualified investments for which tax credits may be accelerated under this subsection
may not exceed one hundred seventy million dollars ($170,000,000). The requirement for an agreement
under section 21(11) of this chapter does not apply to this subsection. This subsection expires December
31, 2025.

(e) A written agreement under subsection (d) may contain a provision for payment of liquidated
damages:
(1) to the corporation for failure to comply with the conditions set forth in this chapter and the
agreement entered into by the corporation and taxpayer under this chapter; and
(2) that are in addition to an assessment made by the department for noncompliance under section
23 of this chapter.

This subsection expires December 31, 2025.

(f) The total aggregated amount of tax credits that the corporation may discount under subsection (d)
and section 16(d) of this chapter in a state fiscal year may not exceed seventeen million dollars
($17,000,000), as determined before the discount is applied. This subsection expires December 31, 2025.

(g) This subsection applies only to a taxpayer that:
(1) is not a pass through entity;
(2) proposes at least two hundred fifty million dollars ($250,000,000) in total investment over
a five (5) year period; and
(3) enters into a written agreement with the corporation under this subsection before July 1,
2022, and agrees to claim tax credits under this chapter for not more than one hundred seventy
million dollars ($170,000,000) of qualified investment that is made as part of the investment
proposed as described in subdivision (2).

If a tax credit awarded under this chapter exceeds a taxpayer's state income tax liability for the taxable
year, notwithstanding subsection (a), the corporation may accelerate to that taxable year the excess amount of the tax credit that could otherwise be carried forward under subsection (a). The excess amount of the tax credit accelerated under this subsection shall be discounted as
determined under a written agreement entered into by the taxpayer and the corporation. The discounted amount of the excess tax credit accelerated under this subsection as determined by the corporation may be remitted to the taxpayer as provided in the written agreement between the corporation and the taxpayer. Subject to subsection (i), the total amount of qualified investments for which tax credits may be accelerated under this subsection may not exceed one hundred seventy million dollars ($170,000,000). The requirement for an agreement under section 21(11) of this chapter does not apply to this subsection. This subsection expires December 31, 2031.

(h) A written agreement under subsection (g) may contain a provision for payment of liquidated damages:

(1) to the corporation for failure to comply with the conditions set forth in this chapter and the agreement entered into by the corporation and taxpayer under this chapter; and

(2) that are in addition to an assessment made by the department for noncompliance under section 23 of this chapter.

This subsection expires December 31, 2031.

(i) The total aggregated amount of tax credits that the corporation may discount under subsection (g) and section 16(g) of this chapter in a state fiscal year may not exceed seventeen million dollars ($17,000,000), as determined before the discount is applied. This subsection expires December 31, 2031.

SECTION 89. IC 6-3.1-26-16, AS AMENDED BY P.L.122-2016, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 16. (a) If a pass through entity does not have state tax liability against which the tax credit may be applied, a shareholder, member, or partner of the pass through entity is entitled to a tax credit equal to:

(1) the tax credit determined for the pass through entity for the taxable year; multiplied by

(2) the percentage of the pass through entity's distributive income to which the shareholder, member, or partner is entitled.

(b) Subject to subsection (d) and (g), a shareholder, member, or partner of a pass through entity that is entitled to a tax credit under this section may carry forward an unused credit for the number of years determined by the corporation, not to exceed nine (9) consecutive taxable years, beginning with the taxable year after the taxable year in which the pass through entity makes the qualified investment.

(c) The amount that a shareholder, member, or partner may carry forward to a particular taxable year under this section equals the unused part of a tax credit allowed under this chapter to which the shareholder, member, or partner is entitled.

(d) This subsection applies only to a pass through entity that:

(1) proposes at least five hundred million dollars ($500,000,000) in total investment over a five (5) year period; and

(2) enters into a written agreement with the corporation under this subsection before January 1, 2017, and the shareholders, members, or partners of the pass through entity agree to claim tax credits under this chapter for not more than one hundred seventy million dollars ($170,000,000) of qualified investment that is made as part of the investment proposed as described in subdivision (1).

Notwithstanding subsection (b), the corporation may accelerate to the current taxable year the excess tax credit amount that could otherwise be carried forward by all shareholders, members, or partners of a pass through entity under subsection (b). The excess amount of the tax credit accelerated under this subsection shall be discounted as determined under a written agreement entered into by the pass through entity and the corporation. Subject to subsection (f), the total amount of qualified investments for which tax credits
may be accelerated under this subsection may not exceed one hundred seventy million dollars ($170,000,000). The discounted amount of the excess tax credit accelerated under this subsection as determined by the corporation may be remitted to the shareholders, members, or partners of the pass-through entity as provided in the written agreement between the corporation and the pass-through entity. The requirement for an agreement under section 21(11) of this chapter does not apply to this subsection. This subsection expires December 31, 2025.

(e) A written agreement under subsection (d) may contain a provision for payment of liquidated damages:

(1) to the corporation for failure to comply with the conditions set forth in this chapter and the agreement entered into by the corporation and pass-through entity under this chapter;
(2) that are personally guaranteed by the shareholders, members, or partners of the pass-through entity; and
(3) that are in addition to an assessment made by the department for noncompliance under section 23 of this chapter.

This subsection expires December 31, 2025.

(f) The total aggregated amount of tax credits that the corporation may discount under subsection (d) and section 15(d) of this chapter in a state fiscal year may not exceed seventeen million dollars ($17,000,000), as determined before the discount is applied. This subsection expires December 31, 2025.

(g) This subsection applies only to a pass-through entity that:

(1) proposes at least two hundred fifty million dollars ($250,000,000) in total investment over a five (5) year period; and
(2) enters into a written agreement with the corporation under this subsection before July 1, 2022, and the shareholders, members, or partners of the pass-through entity agree to claim tax credits under this chapter for not more than one hundred seventy million dollars ($170,000,000) of qualified investment that is made as part of the investment proposed as described in subdivision (1).

Notwithstanding subsection (b), the corporation may accelerate to the current taxable year the excess tax credit amount that could otherwise be carried forward by all shareholders, members, or partners of a pass-through entity under subsection (b). The excess amount of the tax credit accelerated under this subsection shall be discounted as determined under a written agreement entered into by the pass-through entity and the corporation. Subject to subsection (i), the total amount of qualified investments for which tax credits may be accelerated under this subsection may not exceed one hundred seventy million dollars ($170,000,000). The discounted amount of the excess tax credit accelerated under this subsection as determined by the corporation may be remitted to the shareholders, members, or partners of the pass-through entity as provided in the written agreement between the corporation and the pass-through entity. The requirement for an agreement under section 21(11) of this chapter does not apply to this subsection. This subsection expires December 31, 2031.

(h) A written agreement under subsection (g) may contain a provision for payment of liquidated damages:

(1) to the corporation for failure to comply with the conditions set forth in this chapter and the agreement entered into by the corporation and pass-through entity under this chapter;
(2) that are personally guaranteed by the shareholders, members, or partners of the pass-through entity; and
(3) that are in addition to an assessment made by the department for noncompliance under section 23 of this chapter.

This subsection expires December 31, 2031.

(i) The total aggregated amount of tax credits that the corporation may discount under subsection (g) and section 15(g) of this chapter in a state fiscal year may not exceed seventeen million dollars ($17,000,000), as determined before the discount is applied. This subsection expires December 31, 2031.

SECTION 90. IC 6-3.1-30.5-13, AS AMENDED BY P.L.108-2019, SECTION 123, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 13. (a) The total amount of tax credits awarded under this chapter may not exceed nine million five hundred thousand dollars ($9,500,000) in the state fiscal year beginning July 1, 2016, and ending June 30, 2017.

(b) The total amount of tax credits awarded under this chapter in a state fiscal year may not exceed the following:

1. Twelve million five hundred thousand dollars ($12,500,000) for the state fiscal year beginning July 1, 2017, and ending June 30, 2018.
2. Fourteen million dollars ($14,000,000) for the state fiscal year beginning July 1, 2018, and ending June 30, 2019.
3. Fifteen million dollars ($15,000,000) for the state fiscal year beginning July 1, 2019, and ending June 30, 2020.
4. Sixteen million five hundred thousand dollars ($16,500,000) for each state fiscal year beginning after June 30, 2020.
5. Seventeen million five hundred thousand dollars ($17,500,000) for the state fiscal year beginning July 1, 2021, and ending June 30, 2022.
6. Eighteen million five hundred thousand dollars ($18,500,000) for the state fiscal year beginning July 1, 2022, and ending June 30, 2023.

SECTION 91. IC 6-3.1-35.8 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]:

Chapter 35.8. Foster Care Support Tax Credit
Sec. 1. (a) As used in this chapter, "foster care" means living in a place licensed under IC 31-27.
(b) As used in this chapter, "person" means an individual, a corporation, a limited liability company, a partnership, or another legal entity.
(c) As used in this chapter, "qualifying foster care organization" means an organization that meets the following qualifications:

1. The organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.
2. The organization provides:
   (A) foster care prevention services and programs as required by 42 U.S.C. 671; or
   (B) direct assistance to individuals in the foster care system.
3. The organization spends at least fifty percent (50%) of its available revenue on qualified services to Indiana residents.
4. The organization affirms that it will continue spending at least fifty percent (50%) of its available revenue on qualified services to Indiana residents.
5. The organization provides ongoing qualified services to at least two hundred (200) Indiana
residents.

(d) As used in this chapter, "state fiscal year" means a twelve (12) month period beginning on July 1 and ending on June 30.

(e) As used in this chapter, "state tax liability" means the taxpayer's total tax liability that is incurred under:

1. IC 6-3-1 through IC 6-3-7 (the adjusted gross income tax); and
2. IC 6-5.5 (the financial institutions tax);

as computed after the application of the credits that, under IC 6-3.1-1-2, are to be applied before the credit provided by this chapter.

(f) As used in this chapter, "tax credit" means a deduction from any tax otherwise due under IC 6-3 or IC 6-5.5.

Sec. 2. A person who makes a monetary contribution to a qualifying foster care organization shall receive a tax credit as provided in section 3 of this chapter.

Sec. 3. (a) Subject to the limitations provided in subsection (b) and sections 5 and 6 of this chapter, the department shall grant a tax credit against any state tax liability due equal to fifty percent (50%) of the amount of the monetary contribution by a person to a qualifying foster care organization that is approved by the department of child services under section 4(c) of this chapter.

(b) The tax credit which a taxpayer receives under this chapter may not exceed ten thousand dollars ($10,000) for any taxable year of the taxpayer.

(c) If a person that is:

1. exempt from adjusted gross income tax (IC 6-3-1 through IC 6-3-7) under IC 6-3-2-2.8(2); or
2. a partnership;

does not have any tax liability against which the credit provided by this section may be applied, a shareholder or a partner of the business firm is entitled to a credit against the shareholder's or partner's liability under the adjusted gross income tax.

(d) The amount of the tax credit provided by this section under subsection (c) is equal to:

1. the tax credit determined for the business firm for the taxable year under subsection (a);
2. multiplied by
3. the percentage of the business firm's distributive income to which the shareholder or the partner is entitled.

The tax credit provided by this section is in addition to any credit to which a shareholder or partner is otherwise entitled under this chapter. However, a business firm and a shareholder or partner of that business firm may not claim a credit under this chapter for the same monetary contribution to a qualifying foster care organization.

Sec. 4. (a) Any business firm or person that desires to claim a tax credit as provided in this chapter shall file with the department, in the form that the department may prescribe, an application stating the amount of the contribution or investment that it proposes to make that would qualify for a tax credit, and the amount sought to be claimed as a credit.

(b) The department shall promptly notify an applicant whether, or the extent to which, the tax credit is allowable in the state fiscal year in which the application is filed, as provided in section 5 of this chapter. If the credit is allowable in that state fiscal year, the applicant shall within thirty (30) days after receipt of the notice file with the department a statement, in the form and accompanied by the proof of payment as the department may prescribe, setting forth that the
amount to be claimed as a credit under this chapter has been paid to a qualifying foster care organization for an approved program or purpose, or permanently set aside in a special account to be used solely for an approved program or purpose.

(c) The department may disallow any credit claimed under this chapter for which the statement or proof of payment is not filed within the thirty (30) day period. An organization must apply to the department of child services for approval as a qualifying foster care organization for purposes of this chapter. The department of child services shall approve each organization applicant that is a qualifying foster care organization as defined in section 1(c) of this chapter and provide a list of each approved organization annually to the department before July 1 of each year.

Sec. 5. (a) The amount of tax credits allowed under this chapter may not exceed two million dollars ($2,000,000) in the state fiscal year beginning July 1, 2021, through June 30, 2025.

(b) The department shall record the time of filing of each application for allowance of a tax credit required under section 4 of this chapter and shall approve the applications, if they otherwise qualify for a tax credit under this chapter, in the chronological order in which the applications are filed in the state fiscal year.

(c) When the total tax credits approved under this section equal the maximum amount allowable in any state fiscal year, no application thereafter filed for that same fiscal year shall be approved. However, if any applicant for whom a credit has been approved fails to file the statement of proof of payment required under section 4 of this chapter, an amount equal to the credit previously allowed or set aside for the applicant may be allowed to any subsequent applicant in the year. In addition, the department may, if the applicant so requests, approve a credit application, in whole or in part, with respect to the next succeeding state fiscal year.

Sec. 6. A tax credit shall be allowable under this chapter only for the taxable year of the taxpayer in which the contribution qualifying for the credit is paid. A taxpayer is not entitled to a refund of any unused credit.

Sec. 7. This chapter applies to taxable years beginning after December 31, 2021.

Sec. 8. This chapter expires July 1, 2025.

SECTION 92. IC 6-3.6-7-24, AS AMENDED BY P.L.10-2019, SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 24. (a) This section applies only to a county that is a member of a regional development authority under IC 36-7.6.

(b) The adopting body for the county may impose a tax rate on the adjusted gross income tax of local taxpayers that is not greater than:

(1) in the case of a county described in IC 36-7.6-4-2(c)(2), twenty-five thousandths of one percent (0.025%); or
(2) in the case of any other county to which this section applies, five hundredths five-tenths of one percent (0.05%)(0.50%). The tax rate under this subdivision plus the tax rate imposed under IC 6-3.6-6 may not exceed the tax rate specified in IC 6-3.6-6-2.

(c) The revenue from a tax under this section may be used only for the purpose of transferring the revenue in the regional development authority under IC 36-7.6.

SECTION 93. IC 6-3.6-9-1, AS AMENDED BY P.L.126-2016, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 1. (a) A trust account within the state general fund shall be established for each county that imposes a tax. Any revenue derived from the imposition of the tax by a county shall be deposited in that county's trust account in the state general fund. The county's trust account shall be maintained by the budget agency for each county without consideration

HEA 1001 — CC 1
for the county’s allocation of tax revenue among the purposes authorized by this article. The budget agency shall maintain an accounting for each county imposing a tax based on annual returns filed by or for county taxpayers. Any undistributed amounts so accounted for shall be held in reserve for the respective counties separate from the state general fund.

(b) Any income earned on money held in a trust account under subsection (a) becomes a part of that trust account. Undistributed amounts shall be invested by the treasurer of state and the income earned shall be credited to the counties based on each county’s undistributed amount.

(c) Any revenue remaining in a trust account established under subsection (a) at the end of a fiscal year does not revert to the state general fund.

SECTION 94. IC 6-3.6-9-4, AS ADDED BY P.L.243-2015, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 4. Revenue derived from the imposition of the tax shall, in the manner prescribed by this chapter, be distributed to the county that imposed it. The amount that is to be distributed to a county during an ensuing calendar year equals the amount of tax revenue that the budget agency determines has been:

(1) received from that county for a taxable year ending in a calendar year preceding the calendar year in which the determination is made; and
(2) reported on an annual return or amended return processed by the department in the state fiscal year ending before July 1, or for a federal income tax deadline set after July 1, a date set by the department for a period of not more than sixty (60) days beyond the federal deadline, of the calendar year in which the determination is made;

as adjusted for refunds of tax made in the state fiscal year.

SECTION 95. IC 6-3.6-9-4.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 4.1. The budget agency shall adjust the amounts determined under section 4 of this chapter for the credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19. The adjustments made by the budget agency may be phased-in over several fiscal years until the credits are fully accounted for.

SECTION 96. IC 6-3.6-9-19 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 19. Before October 1, 2023, and October 1 of each year thereafter, the state department of revenue shall provide to each county a report for the fiscal year ending in the calendar year of the report. The report shall contain at least the following information:

(1) The number of returns filed by single, joint, and married filing separate status.
(2) The number of returns filed by full-year and filers who are not full-year residents.
(3) The amounts billed to county taxpayers for underpayment of tax during the fiscal year.
(4) The amounts collected from county taxpayers for amounts billed prior to the end of the state fiscal year ending in the calendar year of the report.
(5) The amounts reported on the individual lines of the annual returns filed by or for county taxpayers during the fiscal year ending in the calendar year of the report.

If the amounts reported on one (1) or more individual returns can reasonably identify the return information of one (1) or more county taxpayers or can reasonably result in a disclosure not permitted under Section 6103 of the Internal Revenue Code, the department may redact those amounts and such other amounts necessary to prevent the disclosure of the return information of such county taxpayers.

SECTION 97. IC 6-3.6-11-6, AS AMENDED BY P.L.189-2018, SECTION 60, IS AMENDED TO

HEA 1001 — CC 1
READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. (a) This section applies to Lake County, LaPorte County, Porter County, and any municipality in those counties that is a member of the northwest Indiana regional development authority (IC 36-7.5) for purposes of categorizations, allocations, and distributions of additional revenue that is allocated each year for economic development purposes under IC 6-3.6-6-9.

(b) This subsection applies only to Lake County. The county or a city described in IC 36-7.5-2-3(b) may use additional revenue that is allocated each year for economic development purposes under IC 6-3.6-6-9 for making transfers required by IC 36-7.5-4-2 or to provide rail project funding under IC 36-7.5-4.5. The additional revenue allocated for economic development and used to make the transfers required by IC 36-7.5-4-2 or to provide rail project funding shall be paid by the treasurer of state to the treasurer of the northwest Indiana regional development authority before certified distributions are made to the county or any cities or towns in the county. The county or a city or town in the county may use additional revenue that is allocated each year for economic development purposes under IC 6-3.6-6-9 to provide homestead credits in the county, city, or town. The following apply to homestead credits provided under this subsection:

1. The county, city, or town fiscal body must adopt an ordinance authorizing the homestead credits. The ordinance must specify the amount of additional revenue that will be used to provide homestead credits in the following year.

2. The county, city, or town fiscal body that adopts an ordinance under this subsection must forward a copy of the ordinance to the county auditor and the department of local government finance not more than thirty (30) days after the ordinance is adopted.

3. The homestead credits must be applied uniformly to provide a homestead credit for homesteads in the county, city, or town.

4. The homestead credits shall be treated for all purposes as property tax levies.

5. The homestead credits shall be applied to the net property taxes due on the homestead after the application of all other assessed value deductions or property tax deductions and credits that apply to the amount owed under IC 6-1.1.

6. The auditor of state shall determine the homestead credit percentage for a particular year based on the amount of additional revenue that will be used under this subsection to provide homestead credits in that year.

(c) This subsection applies only to LaPorte County as follows:

1. This subsection applies if:
   (A) the county fiscal body has adopted an ordinance under IC 36-7.5-2-3(e) IC 36-7.5-2-3(d) providing that the county is joining the northwest Indiana regional development authority; and
   (B) the fiscal body of the city described in IC 36-7.5-2-3(e) IC 36-7.5-2-3(d) has adopted an ordinance under IC 36-7.5-2-3(e) IC 36-7.5-2-3(d) providing that the city is joining the development authority.

2. Additional revenue that is allocated each year for economic development purposes under IC 6-3.6-6-9 may be used by a county or a city described in IC 36-7.5-2-3(e) IC 36-7.5-2-3(d) for making transfers required by IC 36-7.5-4-2. In addition, if the allocation of additional revenue for economic development purposes under IC 6-3.6-6-9 is increased in the county, the first three million five hundred thousand dollars ($3,500,000) of the tax revenue that results each year from the allocation increase shall be used by the county only to make the county's transfer required by IC 36-7.5-4-2 and shall be paid by the treasurer of state to the treasurer of the northwest Indiana regional development authority.
(3) All of the additional revenue allocated for economic development purposes under IC 6-3.6-6-9 that results each year from an allocation increase described in subdivision (2) and that is in excess of the first three million five hundred thousand dollars ($3,500,000) must be used by the county and cities and towns in the county for homestead credits under this subsection. The following apply to homestead credits provided under this subsection:

(A) The homestead credits must be applied uniformly to provide a homestead credit for homesteads in the county, city, or town.

(B) The homestead credits shall be treated for all purposes as property tax levies.

(C) The homestead credits shall be applied to the net property taxes due on the homestead after the application of all other assessed value deductions or property tax deductions and credits that apply to the amount owed under IC 6-1.1.

(D) The auditor of state shall determine the homestead credit percentage for a particular year based on the amount of additional revenue that will be used under this subdivision to provide homestead credits in that year.

d) This subsection applies only to Porter County. The additional revenue designated each year for economic development purposes under IC 6-3.6-6 shall be allocated and used as follows:

(1) First, the revenue attributable to an income tax rate of twenty-five hundredths percent (0.25%) shall be allocated to the county and cities and towns as provided in IC 6-3.6-6-9.

(2) Second, the next three million five hundred thousand dollars ($3,500,000) of the revenue shall be used for the county or for eligible municipalities (as defined in IC 36-7.5-1-11.3) in the county, to make transfers as provided in and required under IC 36-7.5-4-2. The additional revenue used to make the transfers as provided in IC 36-7.5-4-2 shall be paid by the treasurer of state to the treasurer of the northwest Indiana regional development authority before certified distributions are made to the county or any taxing unit in the county. If Porter County ceases to be a member of the northwest Indiana regional development authority under IC 36-7.5 but two (2) or more municipalities in the county have become members of the northwest Indiana regional development authority as authorized by IC 36-7.5-2-3(i), IC 36-7.5-2-3(h), the treasurer of state shall continue to transfer this amount to the treasurer of the northwest Indiana regional development authority under IC 36-7.5-4-2.

(3) Third, except as provided in IC 36-7.5-3-5, all of the revenue each year that is in excess of the amounts described in subdivisions (1) and (2) must be used by the county and cities and towns in the county for homestead credits. The following apply to homestead credits provided under this subdivision:

(A) The homestead credits must be applied uniformly to provide a homestead credit for homesteads in the county, city, or town.

(B) The homestead credits shall be treated for all purposes as property tax levies.

(C) The homestead credits shall be applied to the net property taxes due on the homestead after the application of all other assessed value deductions or property tax deductions and credits that apply to the amount owed under IC 6-1.1.

(D) The auditor of state shall determine the homestead credit percentage for a particular year based on the amount of additional revenue that will be used under this subdivision to provide homestead credits in that year.

e) A transfer made on behalf of a city, town, or county under this section after December 31, 2018,
is to be considered a payment for services provided to residents by a rail project as those services are rendered.

(f) A pledge by the northwest Indiana regional development authority of transferred revenue under this section to the payment of bonds, leases, or obligations under this article or IC 5-1.3:

(1) constitutes the obligations of the northwest Indiana regional development authority; and

(2) does not constitute an indebtedness of:

(A) a county or municipality described in this section; or

(B) the state;

within the meaning or application of any constitutional or statutory provision or limitation.

(g) Neither the transfer of revenue nor the pledge of revenue transferred under this section is an impairment of contract within the meaning or application of any constitutional provision or limitation because of the following:

(1) The statutes governing local income taxes, including the transferred revenue, have been the subject of legislation annually since 1973, and during that time the statutes have been revised, amended, expanded, limited, and recodified dozens of times.

(2) Owners of bonds, leases, or other obligations to which local income tax revenues have been pledged recognize that the regulation of local income taxes has been extensive and consistent.

(3) All bonds, leases, or other obligations, due to their essential contractual nature, are subject to relevant state and federal law that is enacted after the date of a contract.

(4) The state has a legitimate interest in assisting the northwest Indiana regional development authority in financing rail projects (as defined in IC 36-7.5-1-13.5).

(h) All proceedings had and actions described in this section are valid pledges under IC 5-1-14-4 as of the date of those pledges or actions and are hereby legalized and declared valid if taken before March 15, 2018.

SECTION 98. IC 6-5.5-1-2, AS AMENDED BY P.L.234-2019, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2021 (RETROACTIVE)]: Sec. 2. (a) Except as provided in subsections (b) through (d), "adjusted gross income" means taxable income as defined in Section 63 of the Internal Revenue Code, adjusted as follows:

(1) Add the following amounts:

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

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

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

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

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

(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 the sum of:

(i) twenty-five thousand dollars ($25,000) to the extent deductions under Section 179 of the Internal Revenue Code were not elected as provided in item (ii); and
(ii) for taxable years beginning after December 31, 2017, the deductions elected under Section 179 of the Internal Revenue Code on property acquired in an exchange if the exchange would have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017, the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code, and the taxpayer made an election to take deductions under Section 179 of the Internal Revenue Code with regard to the acquired property in the year that the property was placed into service. The amount of deductions allowable for an item of property under this item may not exceed the amount of adjusted gross income realized on the property that would have been deferred under the Internal Revenue Code in effect on January 1, 2017.

(I) 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.

(J) Add an amount equal to any exempt insurance income under Section 953(e) of the Internal Revenue Code for active financing income under Subpart F, Subtitle A, Chapter 1, Subchapter N of the Internal Revenue Code.

(K) Add an amount equal to the remainder of:

(i) the amount allowable as a deduction under Section 274(n) of the Internal Revenue Code; minus
(ii) the amount otherwise allowable as a deduction under Section 274(n) of the Internal Revenue Code, if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for amounts paid or incurred after December 31, 2020.

(2) Subtract the following amounts:

HEA 1001 — CC 1
(A) Income that the United States Constitution or any statute of the United States prohibits from being used to measure the tax imposed by this chapter.
(B) Income that is derived from sources outside the United States, as defined by the Internal Revenue Code.
(C) An amount equal to a debt or part of a debt that becomes worthless, as permitted under Section 166(a) of the Internal Revenue Code.
(D) An amount equal to any bad debt reserves that are included in federal income because of accounting method changes required by Section 585(c)(3)(A) or Section 593 of the Internal Revenue Code.
(E) 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.
(F) 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 the sum of:
   (i) twenty-five thousand dollars ($25,000) to the extent deductions under Section 179 of the Internal Revenue Code were not elected as provided in item (ii); and
   (ii) for taxable years beginning after December 31, 2017, the deductions elected under Section 179 of the Internal Revenue Code on property acquired in an exchange if the exchange would have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017, the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code, and the taxpayer made an election to take deductions under Section 179 of the Internal Revenue Code with regard to the acquired property in the year that the property was placed into service. The amount of deductions allowable for an item of property under this item may not exceed the amount of adjusted gross income realized on the property that would have been deferred under the Internal Revenue Code in effect on January 1, 2017.
(G) Income that is:
   (i) exempt from taxation under IC 6-3-2-21.7; and
   (ii) included in the taxpayer's taxable income under the Internal Revenue Code.
(H) The amount that would have been excluded from gross income but for the enactment of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.
(I) For taxable years ending after March 12, 2020, an amount equal to the deduction disallowed pursuant to:
   (i) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206 and 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law 116-260); and
   (ii) Section 3134(e) of the Internal Revenue Code.
(3) Make the following adjustments:

HEA 1001 — CC 1
(A) Subtract the amount of any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code.

(B) Add any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year.

For purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.

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

(c) In the case of an investment company, "adjusted gross income" means the company's federal taxable income adjusted as follows:

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

(2) Make the following adjustments:

(A) Subtract the amount of any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code.

(B) Add any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year.

For purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.

(3) Multiply the amount determined after the adjustments in subdivisions (1) and (2) by the quotient of:

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

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

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

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

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

(A) a so-called bond;

(B) a share;

(C) a coupon;

(D) a certificate of membership;

(E) an agreement;

(F) a pretended agreement; or

(G) other evidences of obligation;
entitling the holder to anything of value at some future date, if the gross payments received by the company during the taxable year on outstanding investment contracts, plus interest and dividends earned on those contracts (by prorating the interest and dividends earned on investment contracts by the same proportion that certificate reserves (as defined by the Investment Company Act of 1940) is to the company's total assets) is at least fifty percent (50%) of the company's gross payments upon investment contracts plus gross income from all other sources except dividends from subsidiaries for the taxable year. The term "investment contract" means an instrument listed in clauses (A) through (G).

SECTION 99. IC 6-5.5-1-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. "Internal Revenue Code" has the meaning set forth in IC 6-3-1-11. For purposes of IC 6-5.5, a reference to "article" in IC 6-3-1-11 is considered to also mean a reference in IC 6-5.5.

SECTION 100. IC 6-6-13-15, AS AMENDED BY P.L.218-2017, SECTION 57, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 15. The department shall transfer aviation fuel excise taxes collected under this chapter to the treasurer of state for deposit as follows:

(1) Before July 1, 2017, in the state general fund. and
(2) After June 30, 2017, and before July 1, 2021, as follows:
   (A) Fifty percent (50%) in the state general fund.
   (B) Fifty percent (50%) in the airport development grant fund established by IC 8-21-11-4.
(3) After June 30, 2021, in the airport development grant fund established by IC 8-21-11-4.

SECTION 101. IC 6-7-2-0.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 0.5. As used in this chapter, "closed system cartridge" means a sealed, prefilled, and disposable container of consumable material in which the container is inserted directly into a vapor product, and is not intended to be opened or accessible through customary or reasonably foreseeable handling or use.

SECTION 102. IC 6-7-2-0.7 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 0.7. As used in this chapter, "consumable material" means any liquid solution or other material used in a closed system container that is depleted as the vapor product is used.

SECTION 103. IC 6-7-2-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 2. As used in this chapter, "distributor" means a person who:

(1) manufactures, sells, barters, exchanges, or distributes tobacco taxable products in Indiana to retail dealers for the purpose of resale;
(2) purchases tobacco products or taxable products directly from a manufacturer of tobacco products, or
(3) purchases for resale tobacco taxable products from a wholesaler, jobber, or distributor outside of Indiana who is not a distributor holding a license issued under this chapter.

SECTION 104. IC 6-7-2-3.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 3.5. As used in this chapter, "taxable product" means tobacco products or closed system cartridges, or both.

SECTION 105. IC 6-7-2-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 4. As used in this chapter, "retail dealer" means a person engaged in the business of selling tobacco taxable products to ultimate consumers.

SECTION 106. IC 6-7-2-5.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 5.5. As used in this chapter, "vapor product" has
the meaning set forth in IC 6-7-4-8.

SECTION 107. IC 6-7-2-7, AS AMENDED BY P.L.205-2013, SECTION 129, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 7. (a) A tax is imposed on the distribution of tobacco products in Indiana at the rate of:

(1) twenty-four percent (24%) of the wholesale price of tobacco products other than moist snuff; or
(2) for moist snuff, forty cents ($0.40) per ounce, and a proportionate tax at the same rate on all fractional parts of an ounce. If the tax calculated for a fractional part of an ounce carried to the third decimal place results in the numeral in the third decimal place being greater than four (4), the amount of the tax shall be rounded to the next additional cent.

(b) The distributor of the tobacco products, including a person that sells tobacco products through an Internet web site, is liable for the tax imposed under subsection (a). The tax is imposed at the time the distributor:

(1) brings or causes tobacco products to be brought into Indiana for distribution;
(2) manufactures tobacco products in Indiana for distribution; or
(3) transports tobacco products to retail dealers in Indiana for resale by those retail dealers.

(c) The Indiana general assembly finds that the tax rate on smokeless tobacco should reflect the relative risk between such products and cigarettes.

(d) A consumer who purchases untaxed tobacco products from a distributor or retailer, including through an Internet web site, a catalog, or other similar means, is liable for the tax imposed under subsection (a).

SECTION 108. IC 6-7-2-7.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 7.5. (a) A tax is imposed on the distribution of closed system cartridges in Indiana at the rate of twenty-five percent (25%) of the wholesale price of the closed system cartridge.

(b) The distributor of closed system cartridges, including a person that sells closed system cartridges through an Internet web site, is liable for the tax imposed under subsection (a). The tax is imposed at the time the distributor:

(1) brings or causes closed system cartridges to be brought into Indiana for distribution;
(2) manufactures closed system cartridges in Indiana for distribution; or
(3) transports closed system cartridges to retail dealers in Indiana for resale by those retail dealers.

(c) A consumer who purchases untaxed closed system cartridges from a distributor or retailer, including closed system cartridges purchased through an Internet web site, a catalog, or other similar means, is liable for the tax imposed under subsection (a).

SECTION 109. IC 6-7-2-8, AS AMENDED BY P.L.205-2013, SECTION 130, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 8. (a) A distributor, including a person that sells tobacco products taxable products through an Internet web site, must obtain a license under this section before it distributes tobacco products taxable products in Indiana. The department shall issue licenses to applicants that qualify under this section. A license issued under this section is valid for one (1) year unless revoked or suspended by the department and is not transferable.

(b) An applicant for a license under this section must submit proof to the department of the appointment of an agent for service of process in Indiana if the applicant is:

(1) an individual whose principal place of residence is outside Indiana; or
(2) a person, other than an individual, that has its principal place of business outside Indiana.

HEA 1001 — CC 1
(c) To obtain or renew a license under this section, a person must:
   (1) submit, for each location where it intends to distribute tobacco taxable products, an application
       that includes all information required by the department;
   (2) pay a fee of twenty-five dollars ($25) at the time of application; and
   (3) at the time of application, post a bond, issued by a surety company approved by the department,
       in an amount not less than one thousand dollars ($1,000) and conditioned on the applicant's
       compliance with this chapter.

(d) If business is transacted at two (2) or more places by one (1) distributor, a separate license must
    be obtained for each place of business.

(e) Each license must be numbered, show the name and address of the distributor, and be posted in a
    conspicuous place at the place of business for which it is issued.

(f) If the department determines that a bond provided by a licensee is inadequate, the department may
    require a new bond in the amount necessary to fully protect the state.

SECTION 110. IC 6-7-2-12, AS AMENDED BY P.L.166-2014, SECTION 34, IS AMENDED TO
READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 12. Before the fifteenth day of each month,
each distributor liable for the tax imposed by this chapter shall:
   (1) file a return with the department that includes all information required by the department
       including, but not limited to:
       (A) name of distributor;
       (B) address of distributor;
       (C) license number of distributor;
       (D) invoice date;
       (E) invoice number;
       (F) name and address of person from whom tobacco taxable products were purchased or name
           and address of person to whom tobacco taxable products were sold;
       (G) the wholesale price for tobacco products other than moist snuff; and
       (H) for moist snuff, the weight of the moist snuff; and

   (1) for closed system cartridges, the wholesale price of closed system cartridges sold; and
   (2) pay the tax for which it is liable under this chapter for the preceding month minus the
       amount specified in section 13 of this chapter.

All returns required to be filed and taxes required to be paid under this chapter must be made in an
electronic format prescribed by the department.

SECTION 111. IC 6-7-2-13, AS AMENDED BY P.L.191-2016, SECTION 7, IS AMENDED TO
READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 13. A distributor that files a complete return
and pays the tax due within the time specified in section 12 of this chapter is entitled to deduct and
retain from the tax a collection allowance of seven-thousandths (0.007) of the amount due. If a distributor
files an incomplete report, the department may reduce the collection allowance by an amount that does
not exceed the lesser of:
   (1) ten percent (10%) of the collection allowance; or
   (2) fifty dollars ($50).

SECTION 112. IC 6-7-2-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]:
Sec. 14. The department shall credit or refund to a distributor the tax paid under this chapter on
a tobacco taxable products that are:
   (1) shipped outside Indiana;

HEA 1001 — CC 1
(2) returned to the manufacturer; or
(3) destroyed by the distributor in the presence of an employee or agent of the department.

SECTION 113. IC 6-7-2-14.5, AS ADDED BY P.L.211-2007, SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 14.5. (a) In determining the amount of tax
imposed by this chapter that a distributor must remit under section 12 of this chapter, the distributor
shall, subject to subsections (c) and (d), deduct from the distributor's wholesale income subject to the tax
imposed by this chapter that is derived from wholesale transactions made during a particular reporting
period an amount equal to the distributor's receivables that:

(1) resulted from wholesale transactions on which the distributor has previously paid the tax
imposed by this chapter to the department; and

(2) were written off as an uncollectible debt for federal tax purposes under Section 166 of the
Internal Revenue Code during the particular reporting period.

(b) If a distributor deducts a receivable under subsection (a) and subsequently collects all or part of
that receivable, the distributor shall, subject to subsection (d)(5), include the amount collected as part of
the distributor's wholesale income subject to the tax imposed by this chapter for the particular reporting
period in which the distributor makes the collection.

(c) As used in this subsection, "affiliated group" means any combination of the following:

(1) An affiliated group within the meaning provided in Section 1504 of the Internal Revenue Code
(except that the ownership percentage in Section 1504(a)(2) of the Internal Revenue Code shall be
determined using fifty percent (50%) instead of eighty percent (80%)) or a relationship described
in Section 267(b)(11) of the Internal Revenue Code.

(2) Two (2) or more partnerships (as defined in IC 6-3-1-19), including limited liability companies
and limited liability partnerships, that have the same degree of mutual ownership as an affiliated
group described in subdivision (1), as determined under the rules adopted by the department.

The right to a deduction under this section is not assignable to an individual or entity that is not part of
the same affiliated group as the assignor.

(d) The following provisions apply to a deduction for a receivable treated as uncollectible debt under
subsection (a):

(1) The deduction does not include interest.

(2) The amount of the deduction shall be determined in the manner provided by Section 166 of the
Internal Revenue Code for bad debts but shall be adjusted to exclude:

(A) financing charges or interest;
(B) uncollectible amounts on property that remain in the possession of the distributor until the
full purchase price is paid;
(C) expenses incurred in attempting to collect any debt; and
(D) repossessed property.

(3) The deduction shall be claimed on the return for the period during which the receivable is written
off as uncollectible in the claimant's books and records and is eligible to be deducted for federal
income tax purposes. For purposes of this subdivision, a claimant who is not required to file federal
income tax returns may deduct an uncollectible receivable on a return filed for the period in which
the receivable is written off as uncollectible in the claimant's books and records and would be
eligible for a bad debt deduction for federal income tax purposes if the claimant were required to
file a federal income tax return.

(4) If the amount of uncollectible receivables claimed as a deduction by a distributor for a particular
reporting period exceeds the amount of the distributor's taxable wholesale sales for that reporting period, the distributor may file a refund claim under IC 6-8.1-9. However, the deadline for the refund claim shall be measured from the due date of the return for the reporting period on which the deduction for the uncollectible receivables could first be claimed.

(5) For purposes of reporting a payment received on a previously claimed uncollectible receivable, any payments made on a debt or account shall be applied first proportionally to the taxable wholesale price of the property and the part of the receivable attributable to the tax imposed by this chapter, and secondly to interest, service charges, and any other charges.

SECTION 114. IC 6-7-2-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]:
Sec. 15. Every manufacturer, importer, broker, or shipper of tobacco taxable products must register with the department before it sells or otherwise distributes tobacco taxable products to distributors.

SECTION 115. IC 6-7-2-16 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]:
Sec. 16. Every manufacturer, importer, broker, or shipper of tobacco taxable products that sells or otherwise distributes tobacco taxable products to distributors shall, before the fifteenth day of each month, submit proof to the department of all of its sales or other distributions to distributors in the preceding month.

SECTION 116. IC 6-7-2-18 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]:
Sec. 18. A person who distributes tobacco taxable products without a license issued under this chapter commits a Class B misdemeanor.

SECTION 117. IC 6-7-2-19 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]:
Sec. 19. A manufacturer of tobacco taxable products who does not comply with the requirements of section 15 or 16 of this chapter commits a Class B misdemeanor.

SECTION 118. IC 6-7-2-21, AS AMENDED BY P.L.158-2013, SECTION 103, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 21. A distributor who knowingly:
(1) acts as a distributor without a license;
(2) makes a false statement in a report under this chapter; or
(3) does not pay the tax for which the distributor is liable under this chapter;
commits a Class B misdemeanor. However, the offense is a Level 6 felony if it is committed with intent to evade the tax imposed by this chapter or to defraud the state.

SECTION 119. IC 6-7-4 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]:

Chapter 4. Electronic Cigarette Tax
Sec. 1. As used in this chapter, "closed system cartridge" has the meaning set forth in IC 6-7-2-0.5.

Sec. 2. As used in this chapter, "consumable material" means any liquid solution or other material used in an open system container that is depleted as the vapor product is used. The term does not include closed system cartridges (as defined in IC 6-7-2-0.5).

Sec. 3. As used in this chapter, "department" means the department of state revenue and includes its employees and agents.

Sec. 4. As used in this chapter, "gross retail income" has the meaning set forth in IC 6-2.5-1-5.

Sec. 5. As used in this chapter, "open system container" means all containers of consumable material for intended use in a vapor product and for which the container is intended to be refillable. The term does not include closed system cartridges (as defined in IC 6-7-2-0.5).

Sec. 6. As used in this chapter, "person" has the meaning set forth in IC 6-7-1-4.
Sec. 7. As used in this chapter, "retail dealer" means a person engaged in the selling of consumable material, vapor products, or both to ultimate consumers.

Sec. 8. (a) Except as provided in subsection (b), as used in this chapter, "vapor product" means any of the following:

1. A device, such as an electronic cigarette, that employs a mechanical heating element, battery, or electronic circuit, regardless of shape or size, that can be used to produce vapor from consumable material that may or may not be sold with the device.
2. Any open system container of a consumable material in a solution or other form that is intended to be used with or in a device described in subdivision (1).
3. Disposable vapor product devices that are attached to a closed system cartridge and intended for single use.

(b) The term "vapor product" does not include closed system cartridges (as defined in IC 6-7-2-0.5).

Sec. 9. (a) An excise tax, known as the electronic cigarette tax, is imposed on the retail sale of consumable material and vapor products in Indiana.

(b) The electronic cigarette tax equals fifteen percent (15%) of the gross retail income received by the retail dealer for the sale.

(c) The person who acquires consumable material or vapor products in a retail transaction is liable for the tax on the transaction, and, except as otherwise incorporated in this chapter, shall pay the tax to the retail dealer as a separate added amount to the consideration in the transaction. A retail dealer that either:

1. has a physical presence in Indiana, as described in IC 6-2.5-2-1(c); or
2. meets one (1) or both of the thresholds in IC 6-2.5-2-1(d); shall collect and remit the tax as an agent for the state.

(d) If the tax is not collected by the retail dealer, the consumer is responsible to remit the tax to the department. A retail dealer that is required to collect and remit tax under this chapter is jointly and severally liable for uncollected tax absent proof of exemption or payment by the purchaser.

(e) Before the fifteenth day of each month, each retail dealer liable for the collection and remittance of the tax imposed by this chapter shall:

1. file a return with the department that includes all information required by the department including, but not limited to:
   (A) the name of the retail dealer;
   (B) the address of the retail dealer; and
   (C) the certificate number of the retail dealer's electronic cigarette retail dealer's certificate;

2. pay the tax for which it is liable under this chapter for the preceding month. All returns required to be filed and taxes required to be paid under this chapter must be made in an electronic format prescribed by the department.

(f) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration apply to the imposition and administration of the tax imposed under this section, except to the extent such provisions are in conflict or inconsistent with the specific provisions of this chapter.

(g) A marketplace facilitator (as defined in IC 6-2.5-1-21.9) who is considered a retail merchant under IC 6-2.5-4-18 for a transaction to which this chapter applies shall collect and remit electronic
Sec. 10. (a) It is unlawful for any retail dealer to sell consumable material or vapor products in Indiana unless the retail dealer has a valid electronic cigarette retail dealer's certificate issued by the department.

(b) The department shall issue certificates to applicants that qualify under this section. A certificate issued under this section is valid for one (1) year unless revoked or suspended by the department and is not transferable. An electronic cigarette retail dealer's certificate may be revoked or suspended by the department in the same manner, for the same reasons, and is subject to the same procedures as for the revocation or suspension of a retail merchant's certificate under IC 6-2.5-8-7. If a retail dealer's retail merchant's certificate under IC 6-2.5-8 expires or is revoked by the department, an electronic cigarette retail dealer's certificate issued to the retail dealer under this subsection shall automatically be revoked without notice otherwise required under IC 6-2.5-8.

(c) An applicant for a certificate under this section must submit proof to the department of the appointment of an agent for service of process in Indiana if the applicant is:

(1) an individual whose principal place of residence is outside Indiana; or
(2) a person, other than an individual, that has its principal place of business outside Indiana.

(d) To obtain or renew a certificate under this section, a person must:

(1) submit, for each location where it intends to distribute consumable material or vapor products, an application that includes all information required by the department;
(2) pay a fee of twenty-five dollars ($25) at the time of application; and
(3) at the time of application, post a bond, issued by a surety company approved by the department, in an amount not less than one thousand dollars ($1,000) and conditioned on the applicant's compliance with this chapter.

(e) If business is transacted at two (2) or more places by one (1) retail dealer, a separate certificate must be obtained for each place of business.

(f) Each certificate must be numbered, show the name and address of the retail dealer, and be posted in a conspicuous place at the place of business for which it is issued.

(g) If the department determines that a bond provided by a certificate is inadequate, the department may require a new bond in the amount necessary to fully protect the state.

Sec. 11. A retail dealer that sells consumable material or vapor products in Indiana without having obtained an electronic cigarette retail dealer's certificate, or after the retail dealer's certificate has been revoked or suspended by the department, commits a Class A misdemeanor.

Sec. 12. An individual who:

(1) is an individual retail dealer or an employee, an officer, or a member of a corporate or partnership retail dealer; and
(2) has a duty to remit electronic cigarette taxes to the department;
holds those taxes in trust for the state and is personally liable for the payment of those taxes, plus any penalties and interest attributable to those taxes, to the state. If the individual knowingly fails to collect or remit those taxes to the state, the individual commits a Level 6 felony.

Sec. 13. All revenue from the tax imposed by this chapter must be deposited in the state general fund.

Sec. 14. The department may adopt rules under IC 4-22-2 necessary to enforce this chapter, including emergency rules under IC 4-22-2-37.1.

SECTION 120. IC 6-8.1-1-1, AS AMENDED BY P.L.156-2020, SECTION 29, IS AMENDED TO
READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 1. "Listed taxes" or "taxes" includes only the pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); the supplemental wagering tax (IC 4-33-12); the riverboat wagering tax (IC 4-33-13); the slot machine wagering tax (IC 4-35-8); the type II gambling game excise tax (IC 4-36-9); the gross income tax (IC 6-2.1) (repealed); the utility receipts and utility services use taxes (IC 6-2.3); the state gross retail and use taxes (IC 6-2.5); the adjusted gross income tax (IC 6-3); the supplemental net income tax (IC 6-3-8) (repealed); the county adjusted gross income tax (IC 6-3.5-1.1) (repealed); the county option income tax (IC 6-3.5-6) (repealed); the county economic development income tax (IC 6-3.5-7) (repealed); the local income tax (IC 6-3.6); the auto rental excise tax (IC 6-6-9); the financial institutions tax (IC 6-5.5); the gasoline tax (IC 6-6-1.1); the special fuel tax (IC 6-6-2.5); the motor carrier fuel tax (IC 6-6-4.1); a motor fuel tax collected under a reciprocal agreement under IC 6-8.1-3; the vehicle excise tax (IC 6-6-5); the aviation fuel excise tax (IC 6-6-13); the commercial vehicle excise tax (IC 6-6-5.5); the excise tax imposed on recreational vehicles and truck campers (IC 6-6-5.1); the hazardous waste disposal tax (IC 6-6-6.6) (repealed); the heavy equipment rental excise tax (IC 6-6-15); the vehicle sharing excise tax (IC 6-6-16); the cigarette tax (IC 6-7-1); the closed system cartridge tax (IC 6-7-2-7.5); the electronic cigarette tax (IC 6-7-4); the beer excise tax (IC 7.1-4-2); the liquor excise tax (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the hard cider excise tax (IC 7.1-4-4.5); the petroleum severance tax (IC 6-8-1); the various innkeeper's taxes (IC 6-9); the various food and beverage taxes (IC 6-9); the county admissions tax (IC 6-9-13 and IC 6-9-28); the oil inspection fee (IC 16-44-2); the penalties assessed for oversize vehicles (IC 9-20-3 and IC 9-20-18); the fees and penalties assessed for overweight vehicles (IC 9-20-4 and IC 9-20-18); and any other tax or fee that the department is required to collect or administer.

SECTION 121. IC 6-8.1-3-16, AS AMENDED BY P.L.234-2019, SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 16. (a) The department shall prepare a list of all outstanding tax warrants for listed taxes each month. The list shall identify each taxpayer liable for a warrant by name, address, amount of tax, and either Social Security number or employer identification number. Unless the department renews the warrant, the department shall exclude from the list a warrant issued more than ten (10) years before the date of the list. The department shall certify a copy of the list to the bureau of motor vehicles.

(b) The department shall prescribe and furnish tax release forms for use by tax collecting officials. A tax collecting official who collects taxes in satisfaction of an outstanding warrant shall issue to the taxpayers named on the warrant a tax release stating that the tax has been paid. The department may also issue a tax release:

(1) to a taxpayer who has made arrangements satisfactory to the department for the payment of the tax; or
(2) by action of the commissioner under IC 6-8.1-8-2(k).

(c) The department may not issue or renew:

(1) a certificate under IC 6-2.5-8 or IC 6-7-4;
(2) a license under IC 6-6-1.1 or IC 6-6-2.5; or
(3) a permit under IC 6-6-4.1;

to a taxpayer whose name appears on the most recent monthly warrant list, unless that taxpayer pays the tax, makes arrangements satisfactory to the department for the payment of the tax, or a release is issued under IC 6-8.1-8-2(k).

(d) The bureau of motor vehicles shall, before issuing the title to a motor vehicle under IC 9-17, determine whether the purchaser's or assignee's name is on the most recent monthly warrant list. If the
purchaser's or assignee's name is on the list, the bureau shall enter as a lien on the title the name of the
state as the lienholder unless the bureau has received notice from the commissioner under IC 6-8.1-8-2(k).
The tax lien on the title:
(1) is subordinate to a perfected security interest (as defined and perfected in accordance with
IC 26-1-9.1); and
(2) shall otherwise be treated in the same manner as other title liens.
(e) The commissioner is the custodian of all titles for which the state is the sole lienholder under this
section. Upon receipt of the title by the department, the commissioner shall notify the owner of the
department's receipt of the title.
(f) The department shall reimburse the bureau of motor vehicles for all costs incurred in carrying out
this section.
(g) Notwithstanding IC 6-8.1-8, a person who is authorized to collect taxes, interest, or penalties on
behalf of the department under IC 6-3 or IC 6-3.6 may not, except as provided in subsection (h) or (i),
receive a fee for collecting the taxes, interest, or penalties if:
(1) the taxpayer pays the taxes, interest, or penalties as consideration for the release of a lien placed
under subsection (d) on a motor vehicle title; or
(2) the taxpayer has been denied a certificate or license under subsection (c) within sixty (60) days
before the date the taxes, interest, or penalties are collected.
(h) In the case of a sheriff, subsection (g) does not apply if:
(1) the sheriff collects the taxes, interest, or penalties within sixty (60) days after the date the sheriff
receives the tax warrant; or
(2) the sheriff collects the taxes, interest, or penalties through the sale or redemption, in a court
proceeding, of a motor vehicle that has a lien placed on its title under subsection (d).
(i) In the case of a person other than a sheriff:
(1) subsection (g)(2) does not apply if the person collects the taxes, interests, or penalties within
sixty (60) days after the date the commissioner employs the person to make the collection; and
(2) subsection (g)(1) does not apply if the person collects the taxes, interest, or penalties through the
sale or redemption, in a court proceeding, of a motor vehicle that has a lien placed on its title under
subsection (d).
(j) IC 5-14-3-4, IC 6-8.1-7-1, and any other law exempting information from disclosure by the
department do not apply to this subsection. The department shall prepare a list of retail merchants whose
registered retail merchant certificate has not been renewed under IC 6-2.5-8-1(h) or whose registered
retail merchant certificate has been revoked under IC 6-2.5-8-7 or whose electronic cigarette retail
dealer's certificate has been revoked or suspended under IC 6-7-4-10. The list compiled under this
subsection must identify each retail merchant by name (including any name under which the retail
merchant is doing business), address, and county. The department shall publish the list compiled under
this subsection on the department's Internet web site (as operated under IC 4-13.1-2) and make the list
available for public inspection and copying under IC 5-14-3. The department or an agent, employee, or
officer of the department is immune from liability for the publication of information under this subsection.

SECTION 122. IC 6-8.1-3-25, AS AMENDED BY P.L.10-2019, SECTION 42, IS AMENDED TO
READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 25. Notwithstanding any other law, the
department shall deposit the amounts collected under a tax amnesty program carried out under section
17 of this chapter after June 30, 2015, as follows:
(1) County income tax collected under IC 6-3.5-1.1, IC 6-3.5-6, or IC 6-3.5-7 (all repealed January
1, 2017) shall be distributed to counties in the same manner as otherwise provided by the appropriate chapter of the Indiana Code.

(2) Eight percent (8%) of inheritance tax collected for resident decedents shall be distributed to counties in the manner provided under IC 6-4.1-9-6.

(3) County innkeeper's tax collected shall be deposited as required by IC 6-9.

(4) County and municipal food and beverage tax collected shall be deposited as required by IC 6-9.

(5) County admissions taxes collected shall be deposited as required by IC 6-9-13 and IC 6-9-28.

(6) Aircraft license excise tax collected shall be deposited as required by IC 6-6-6.5-21.

(7) Auto rental excise tax collected shall be deposited as required by IC 6-6-9-11.

(8) Supplemental auto rental excise tax shall be deposited as otherwise required by the appropriate chapter of the Indiana Code.

(9) Financial institutions tax collected shall be deposited as required by IC 6-5.5-8-2.

(10) After making the deposits required under subdivisions (1) through (9), the first eighty-four million dollars ($84,000,000) collected must be deposited into the Indiana regional cities development fund established by IC 5-28-38-2 (before its repeal).

(11) After making the deposits required under subdivisions (1) through (10), the next six million dollars ($6,000,000) collected shall be transferred to the Indiana department of transportation to reimburse the Indiana department of transportation for money expended by the Indiana department of transportation under IC 8-23-2-18.5 (before its expiration) for the operation of the Hoosier State Rail Line. However, the total amount transferred under this subdivision to the Indiana department of transportation may not exceed the lesser of:

(A) six million dollars ($6,000,000); or

(B) the total amount expended by the Indiana department of transportation under IC 8-23-2-18.5 (before its expiration) for the operation of the Hoosier State Rail Line after June 30, 2015, and before July 1, 2017.

(12) After making the deposits required under subdivisions (1) through (11), the next forty-two million dollars ($42,000,000) collected must be deposited into the Indiana regional cities development fund established by IC 5-28-38-2 (before its repeal). The amount deposited under this subdivision is appropriated to the Indiana economic development corporation for the purposes of the Indiana regional cities development fund.

(13) After making the deposits required under subdivisions (1) through (12), the next twenty-nine million eight hundred seventy thousand dollars ($29,870,000) shall be transferred as follows:

(A) Eight million seven hundred thousand dollars ($8,700,000) to the Indiana public retirement system for credit to the Indiana public employees' retirement fund established by IC 5-10.3-2-1.

(B) Twenty million seven hundred thousand dollars ($20,700,000) to the Indiana public retirement system for credit to the pre-1996 account of the Indiana state teachers' retirement fund established by IC 5-10.4-2-1.

(C) Seventy thousand dollars ($70,000) to the Indiana public retirement system for credit to the state excise police, gaming agent, gaming control officer, and conservation enforcement officers' retirement plan established by IC 5-10-5.5-2.

(D) Two hundred thousand dollars ($200,000) to the treasurer of state for credit to the trust fund under IC 10-12-1-11 for the state police pre-1987 benefit system.

(E) Two hundred thousand dollars ($200,000) to the treasurer of state for credit to the trust fund under IC 10-12-1-11 for the state police 1987 benefit system.
The amounts transferred under this subdivision shall be used to pay costs that must be paid for any thirteenth check payments or similar supplemental check payments that are enacted by the general assembly and made to the members and beneficiaries of a public pension plan under HEA 1161-2016. The amounts transferred under this subdivision are appropriated for the purposes of this subdivision.

(14) After making the deposits required under subdivisions (1) through (13), the next ten million dollars ($10,000,000) shall be deposited into the next generation Hoosier educators scholarship fund established by IC 21-12-16-3.

(15) Any remaining amounts collected must be deposited into the state general fund.

SECTION 123. IC 6-8.1-4-1.6, AS AMENDED BY P.L.220-2014, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 1.6. Subject to the discretion of the commissioner as set forth in section 1 of this chapter, the commissioner shall establish within the department a special tax division. The division shall do the following:

(1) Administer and enforce the following:
   (A) Gasoline tax (IC 6-6-1.1).
   (B) Special fuel tax (IC 6-6-2.5).
   (C) Motor carrier fuel tax (IC 6-6-4.1).
   (D) Cigarette tax (IC 6-7-1).
   (E) Tobacco products tax and closed system cartridge tax (IC 6-7-2).
   (F) Alcoholic beverage tax (IC 7.1-4).
   (G) Petroleum severance tax (IC 6-8-1).
   (H) Any other tax the commissioner designates.

(2) Upon the commissioner's request, conduct studies of the department's operations and recommend whatever changes seem advisable.

(3) Annually audit a statistical sampling of the returns filed for the taxes administered by the division.

(4) Annually audit a statistical sampling of registrants with the bureau of motor vehicles, international registration plan division.

(5) Review federal tax returns and other data that may be helpful in performing the division's function.

(6) Furnish, at the commissioner's request, information that the commissioner requires.

(7) Conduct audits requested by the commissioner or the commissioner's designee.

(8) Administer the statutes providing for motor carrier regulation (IC 8-2.1).

SECTION 124. IC 6-9-24-9, AS AMENDED BY P.L.172-2011, SECTION 110, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 9. (a) If the tax is imposed by a municipality under this chapter, the tax terminates January 1, 2023.

(b) This chapter expires July 1, 2023.

SECTION 125. IC 7.1-4-7-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 5. The department shall deposit:

(1) four cents ($0.04) of the beer excise tax rate collected on each gallon of beer or flavored malt beverage;

(2) one dollar ($1) of the liquor excise tax rate collected on each gallon of liquor;

(3) twenty cents ($0.20) twenty-five cents ($0.25) of the wine excise tax rate collected on each gallon of wine;

HEA 1001 — CC 1
(4) the entire amount of malt excise tax collected; and
(5) the entire amount of hard cider excise tax collected;
daily with the treasurer of state and not later than the fifth day of the following month shall cover them
into the general fund of the state for distribution as provided in this chapter.

SECTION 126. IC 7.1-4-9-4, AS AMENDED BY P.L.224-2005, SECTION 26, IS AMENDED TO
READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 4. Thirty-seven percent (37%) Twenty-two
percent (22%) of the money in the excise fund shall be deposited in the state general fund on the first
day of June and the first day of December of each year.

SECTION 127. IC 7.1-4-9-7.5, AS ADDED BY P.L.224-2005, SECTION 28, IS AMENDED TO
READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 7.5. Thirty percent (30%) Forty-five percent
(45%) of the money in the excise fund shall be deposited in the enforcement and administration fund
under IC 7.1-4-10 on the first day of June and the first day of December of each year.

SECTION 128. IC 7.1-4-11-5 IS REPEALED [EFFECTIVE JULY 1, 2021]. Sec: 5. The department
shall deposit in the wine grape market development fund created under IC 7.1-4-13 five cents ($0.05) of
the wine excise tax rate collected on each gallon of wine under IC 7.1-4-4.

SECTION 129. IC 8-15.5-1-2, AS AMENDED BY P.L.9-2020, SECTION 1, IS AMENDED TO
READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) This article contains full and
complete authority for public-private agreements between the authority, a private entity, and, where
applicable, a governmental entity. Except as provided in this article, no law, procedure, proceeding,
publication, notice, consent, approval, order, or act by the authority or any other officer, department,
agency, or instrumentality of the state or any political subdivision is required for the authority to enter into
a public-private agreement with a private entity under this article, or for a project that is the subject of a
public-private agreement to be constructed, acquired, maintained, repaired, operated, financed,
transferred, or conveyed.

(b) Before the authority or the department may issue a request for proposals for or enter into a
public-private agreement under this article that would authorize an operator to impose tolls user fees for
the operation of motor vehicles on all or part of a toll road project, the general assembly must adopt a
statute authorizing the imposition of tolls user fees. However, during the period beginning July 1, 2011,
and ending June 30, 2024, and notwithstanding subsection (c), 2023, the general assembly is not required
to enact a statute authorizing the authority or the department to issue a request for proposals or enter into
a public-private agreement to authorize an operator to impose tolls user fees for the operation of motor
vehicles on all or part of the following projects:

(1) A project on which construction begins after June 30, 2011, not including any part of Interstate
Highway 69 other than a part described in subdivision (4).

(2) The addition of toll lanes, including high occupancy toll lanes, to a highway, roadway, or other
facility in existence on July 1, 2011, if the number of nontolled lanes on the highway, roadway, or
facility as of July 1, 2011, does not decrease due to the addition of the toll lanes.

(3) The Illiana Expressway, a limited access facility connecting Interstate Highway 65 in
northwestern Indiana with an interstate highway in Illinois.

(4) A project that is located within a metropolitan planning area (as defined by 23 U.S.C. 134) and
that connects the state of Indiana with the commonwealth of Kentucky.

However, neither the authority nor the department may issue a request for proposals for a public-private
agreement under this article that would authorize an operator to impose tolls user fees unless the budget
committee has reviewed the request for proposals.
(c) **Before Except as provided in subsection (b), before** the authority or an operator may carry out any of the following activities under this article, the general assembly must enact a statute authorizing that activity:

1. Imposing **tolls user fees** on motor vehicles for use of Interstate Highway 69.
2. Imposing **tolls user fees** on motor vehicles for use of a nontolled highway, roadway, or other facility in existence or under construction on July 1, 2011, including nontolled interstate highways, U.S. routes, and state routes.

(d) The general assembly is not required to enact a statute authorizing the authority or the department to issue a request for proposals or enter into a public-private agreement for a freeway project.

(e) The authority may enter into a public-private agreement for a facility project if the general assembly, by statute, authorizes the authority to enter into a public-private agreement for the facility project.

(f) As permitted by subsection (e), the general assembly authorizes the authority to enter into public-private agreements for a state park inn and related improvements in an existing state park located in a county with a population of more than two hundred thousand (200,000) and less than three hundred thousand (300,000).

SECTION 130. IC 8-15.5-6-3, AS AMENDED BY P.L.205-2013, SECTION 158, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. The operator or any contractor or subcontractor of the operator engaged in the construction of a project is subject to:

1. the provisions of 25 IAC 5 concerning equal opportunities for minority business enterprises and women's business enterprises to participate in procurement and contracting processes or **as required by federal law**; and
2. the provisions that may be established by the authority in a public-private agreement with respect to awarding contracts to Indiana businesses (as defined in IC 5-22-15-20.5).

SECTION 131. IC 8-15.7-1-5, AS AMENDED BY P.L.94-2015, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) This article contains full and complete authority for agreements and leases with private entities to carry out the activities described in this article. Except as provided in this article, no procedure, proceeding, publication, notice, consent, approval, order, or act by the authority, the department, or any other state or local agency or official is required **for the department** to enter into an **public-private agreement** with a private entity **under this article for a project to be constructed, maintained, repaired, or operated**, and no law to the contrary affects, limits, or diminishes the authority for agreements and leases with private entities, except as provided by this article. However, this article may not be construed to:

1. limit the power of the authority, the department, or a private entity to enter an agreement; or
2. impose any procedural or substantive requirements on the authority, the department, or a private entity;

concerning a project (as defined by IC 8-15.5-2-7) carried out under IC 8-15.5.

(b) Notwithstanding any other law, **and except as provided in subsection (d)**, before the department, the authority, or an operator may carry out any of the following activities under this article, the general assembly must enact a statute authorizing that activity: enter into **public-private agreements** that impose user fees on motor vehicles for use of:

1. Subject to subsection (d), and after June 30, 2011; issuing a request for proposals for, or entering into, a public-private agreement concerning a project;
2. Imposing user fees on motor vehicles for use of Interstate Highway 69.
(1) Interstate Highway 69; or
(2) nontolled highways, roadways, or other facilities in existence or under construction on July 1, 2011, including nontolled interstate highways, U.S. routes, and state routes; the general assembly must enact a statute authorizing that activity.

(c) Notwithstanding subsection (b) or any other law, the department or the authority may enter into a public-private agreement concerning a project consisting of a passenger or freight railroad system described in IC 8-15.7-2-14(a)(4). Such an agreement is subject to review and appropriation by the general assembly. However, this subsection does not prohibit the department from:
(1) conducting preliminary studies that the department considers necessary to determine the feasibility of such a project; or
(2) issuing a request for qualifications or a request for proposals, or both, under IC 8-15.7-4 for such a project.

(d) Notwithstanding subsection (b), during the period beginning July 1, 2011, and ending June 30, 2023, the general assembly is not required to enact a statute authorizing the department, the authority, or an operator to issue a request for proposals for, or enter into, a public-private agreement that imposes user fees for the operation of motor vehicles for the following projects:
(1) A project on which construction begins after June 30, 2011, not including any part of Interstate Highway 69 other than a part described in subdivision (4).
(2) The addition of toll lanes, including high occupancy toll lanes, to a highway, roadway, or other facility in existence on July 1, 2011, if the number of nontolled lanes on the highway, roadway, or facility as of July 1, 2011, does not decrease due to the addition of the toll lanes.
(3) The Illiana Expressway, a limited access facility connecting Interstate Highway 65 in northwestern Indiana with an interstate highway in Illinois.
(4) A project that is located within a metropolitan planning area (as defined by 23 U.S.C. 134) and that connects the state of Indiana with the commonwealth of Kentucky.

(e) The following apply:
(1) The authority shall be a party to any public-private agreement entered into pursuant to this article that requires payments to be made to an operator after the operator receives final payment for construction.
(2) The authority may issue bonds or refunding bonds under IC 5-1.2-4 to provide funds for any amounts identified under this article but is not required to comply with IC 8-9.5-8-10.

SECTION 132. IC 8-23-3-8, AS AMENDED BY P.L.153-2014, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 8. (a) The public mass transportation fund is established for the purpose of promoting and developing public mass transportation in Indiana. The fund shall be administered by the department.

(b) The treasurer of state may invest the money in the fund in the same manner as other public funds may be invested.

(c) Money in the fund at the end of a fiscal year does not revert to the state general fund.

(d) This subsection applies to a calendar year beginning after December 31 of a calendar year in which an eligible county (as defined by IC 8-25-1-4) begins to carry out a public transportation project approved under IC 8-25. The distribution formula established by the department is subject to annual review by the budget committee and approval by the budget director to ensure that a public mass transportation system located in a county other than an eligible county is not adversely affected by a public transportation project carried out under IC 8-25.
SECTION 133. IC 8-23-7-22, AS AMENDED BY P.L.94-2015, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 22. (a) Subject to subsection (b), the department may, after issuing an order and receiving the governor's approval, determine that a state highway should become a tollway. After the order becomes effective, the department shall maintain and operate the tollway and levy and collect tolls as provided in IC 8-15-3 or enter into a public-private agreement with an operator with respect to the tollway under IC 8-15.7. Before issuing an order under this section, the department shall submit to the governor a plan to bring the tollway to the current design standards of the department for new state highways within a specified period. The specified period may not exceed five (5) years.

(b) Before the governor, the department, or an operator may carry out any of the following activities under this section, the general assembly must enact a statute authorizing that activity:

(1) Determine that a highway that is in existence or under construction on July 1, 2011, should become a tollway.
(2) Impose tolls on motor vehicles for use of Interstate Highway 69.
(c) Notwithstanding subsection (b), during the period beginning July 1, 2011, and ending June 30, 2023, the general assembly is not required to enact a statute authorizing the governor, the department, or an operator to determine that all or part of the following projects should become a tollway:

(1) A project on which construction begins after June 30, 2011, not including any part of Interstate Highway 69 other than a part described in subdivision (4).
(2) The addition of toll lanes, including high occupancy toll lanes, to a highway, roadway, or other facility in existence on July 1, 2011, if the number of nontolled lanes on the highway, roadway, or facility as of July 1, 2011, does not decrease due to the addition of the toll lanes.
(3) The Illiana Expressway, a limited access facility connecting Interstate Highway 65 in northwestern Indiana with an interstate highway in Illinois.
(4) A project that is located within a metropolitan planning area (as defined by 23 U.S.C. 134) and that connects the state of Indiana with the commonwealth of Kentucky.

SECTION 134. IC 8-23-30-2, AS ADDED BY P.L.146-2016, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) The local road and bridge matching grant fund is established to provide matching grants to local units for eligible projects.

(b) The department shall administer the fund.
(c) The fund consists of the following:

(1) Appropriations by the general assembly.
(2) Interest deposited in the fund under subsection (d).
(3) Money deposited in or transferred to the fund from any other source.
(d) The treasurer of state shall invest money in the fund not currently needed to meet the obligations of the fund in the same manner as other public money may be invested. Interest that accrues from these investments shall be deposited in the fund.
(e) Money in the fund at the end of a state fiscal year does not revert to the state general fund.
(f) Money in the fund is continuously appropriated for the purpose of the fund.
(g) Money in the fund may not be transferred, assigned, or otherwise removed from the fund by the state board of finance, the budget agency, or any other agency until after budget committee review, except that the department may distribute funds to a local unit that has been approved for a grant under this chapter without budget committee review.

SECTION 135. IC 10-11-10 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO HEA 1001 — CC 1
READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]:

Chapter 10. Internet Crimes Against Children Fund

Sec. 1. As used in this chapter, "fund" refers to the Internet crimes against children fund established by section 2 of this chapter.

Sec. 2. (a) The Internet crimes against children fund is established.
(b) The fund consists of appropriations from the general assembly.
(c) The fund may be used only for the purposes described in sections 3 and 4 of this chapter.
(d) The fund shall be administered by the department.
(e) The expenses of administering the fund shall be paid from money in the fund.

Sec. 3. The department shall use money in the fund to pay for costs incurred by the department for training and purchasing equipment for the investigation of offenses:
(1) that involve the use of the Internet; and
(2) in which a child is the alleged victim.

Sec. 4. (a) The department shall use not more than fifty percent (50%) of the money deposited in the fund during a state fiscal year to award grants to county, city, and town law enforcement agencies that agree to use the money to investigate Internet crimes against children in accordance with United States Department of Justice Internet Crimes Against Children Operational and Investigative Standards.
(b) The department shall establish:
(1) the amounts of grants awarded under this section; and
(2) criteria used to award grants under this section, which may include any of the following:
   (A) The geographic location and population of the jurisdiction of a law enforcement agency.
   (B) The number of reports of Internet crimes against children within the jurisdiction of a law enforcement agency.
   (C) The past and current participation of a law enforcement agency in the department’s Internet crimes against children task force.
(c) A county, city, or town law enforcement agency that wishes to receive a grant from the fund under this section must file a written application for the grant:
   (1) on a form; and
   (2) in the manner;
   prescribed by the department.

SECTION 136. IC 10-14-3-25 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 25. (a) Except as provided in IC 4-12-18, if the federal government or an agency or officer of the federal government offers the state or through the state a political subdivision, services, equipment, supplies, materials, or funds under a gift, grant, or loan for purposes of emergency management:
(1) the state, acting through the governor; or
(2) the political subdivision, acting with the consent of the governor and through its executive; may accept the offer.
(b) Upon the acceptance in subsection (a), the governor or the executive of the political subdivision may authorize an officer of the state or of the political subdivision to receive the services, equipment, supplies, materials, or funds:
   (1) on behalf of the state or the political subdivision; and
   (2) subject to the terms of the offer and the rules of the agency making the offer.

HEA 1001 — CC 1
(c) If a person, firm, limited liability company, or corporation offers to the state or a political subdivision services, equipment, supplies, materials, or funds under gift, grant, or loan for purposes of emergency management:
   (1) the state, acting through the governor; or
   (2) the political subdivision, acting through its executive;
may accept the offer.

(d) Upon the acceptance in subsection (c), the governor or the executive of the political subdivision may authorize an officer of the state or of the political subdivision to receive the services, equipment, supplies, materials, or funds:
   (1) on behalf of the state or the political subdivision; and
   (2) subject to the terms of the offer.

(e) A person, firm, limited liability company, or corporation owning or controlling real estate or other premises that voluntarily and without compensation grants a license or privilege or otherwise permits the designation or use of the whole or any part of the real estate or premises to shelter persons during an actual or impending national security, natural, or manmade emergency or disaster or a drill for any of those situations, together with successors in interest, is not civilly liable by reason of:
   (1) the condition of the real estate or premises; or
   (2) the conduct of persons engaged in directing or seeking shelter;
for negligently causing the death of or injury to any person on or about the real estate or premises or for loss of or damage to the property of any person during the emergency or disaster or during a drill.

SECTION 137. IC 12-15-1.3-18, AS ADDED BY P.L.217-2017, SECTION 78, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 18. (a) The definitions set forth in 460 IAC 6-3 as of January 1, 2021, apply to the terms that are used in this section.

(b) As used in this section, "benefits" means allowances and services provided by employers to employees as compensation that is in addition to salary and wages, including but not limited to paid time off, health insurance, life insurance, worker's compensation, and qualifying pensions.

(b) The office of the secretary shall increase the reimbursement rate for services if the services are provided as follows:
   (1) The services are provided to an individual who receives services under a Medicaid waiver under the federal home and community based services program.
   (2) The individual is authorized under the Medicaid waiver described in subdivision (1) to receive any of the following services:
      (A) Adult day services.
      (B) Prevocational services.
      (C) Residential habilitation and support.
      (D) Respite.
      (E) Supported employment and community integration habilitation Medicaid waiver.
      (F) Community habilitation and participation services: Day habilitation, as defined in the family supports Medicaid waiver and the community integration habilitation Medicaid waiver.
      (G) Workplace assistance, as defined in the family supports Medicaid waiver and the community integration habilitation Medicaid waiver.
      (H) Facility habilitation.
Residential habilitation and support (RHS daily).

Transportation services.

Participant assistance and care, as defined in the family supports Medicaid waiver.

Facility based support, as defined in the family supports Medicaid waiver and the community integration habilitation Medicaid waiver.

The services are delivered to the individual by a direct care staff.

The amount of the increase in the reimbursement rate described in subsection (b) (e) for a state fiscal year beginning July 1, 2017, 2021, or upon approval of CMS, or thereafter is the reimbursement rate in effect as of June 30, 2017, 2021, or upon approval of CMS, multiplied by five percent (5%).

An authorized service provider shall use at least seventy-five percent (75%) ninety-five percent (95%) of the amount of the increase in the reimbursement rate to pay payroll tax liabilities and to increase wages and benefits paid to direct care staff in comparison to payroll tax liabilities, wages, and benefits paid to direct care staff as of the provider's most recent fiscal year ended on or before December 31, 2019, who:

1. are employed by the authorized service provider to provide services in Indiana; and
2. provide support services listed in subsection (b)(2); and
3. are paid on an hourly basis.

If a provider does not use at least seventy-five percent (75%) ninety-five percent (95%) of the increase to pay payroll tax liabilities and to increase wages and benefits paid to direct care staff, the office shall recoup part or all of the increase in the reimbursement rate that the provider receives as provided in subsection (g).

An authorized service provider providing services in Indiana shall provide written and electronic notification of its plan to pay payroll tax liabilities and to increase wages and benefits to:

1. direct care staff described in subsection (e) who are employed by the provider; and
2. the office of the secretary;
within thirty (30) days after the office implements an increase in reimbursement rates.

The office may recoup the difference between seventy-five percent (75%) ninety-five percent (95%) of the amount received by a provider as a result of increased reimbursement rates and the amount of the increase that is actually used by the provider to pay payroll tax liabilities and to pay an increase in wages and benefits to direct care staff. The remaining twenty-five percent (25%) five percent (5%) may be retained by the provider to cover the other employer related costs of providing direct care services, including payroll taxes, benefits, and paid time for nondirect services such as paid time off and training, administrative and overhead costs.

Providers shall maintain all books, documents, papers, accounting records, and other evidence required to support the reporting of payroll information for payment of payroll tax liabilities and for increased wages and benefits to direct care staff. Wages are defined as total compensation, including paid time off and training, less overtime and shift differential for direct care staff providing services to individuals receiving the services described in subsection (b)(2) (c)(2) as reported on the provider's payroll records. Providers shall make these materials available at their respective offices at all reasonable times and for three (3) years from the date of final payment for the services listed in subsection (b)(2) (c)(2) for inspection by the state or its authorized designees. Providers shall furnish copies at no cost to the state if requested.

The office or its designee may recoup all or a part of the amount paid using the increased

HEA 1001 — CC 1
reimbursement rates based upon an audit or review of the supporting documentation required to be maintained under subsection (h)(i) if the provider cannot provide adequate documentation to support the payment of payroll tax liabilities and the payment of increased wages and benefits to direct care staff.

(h)(j) If required, the office shall file Medicaid waiver amendments for the family supports Medicaid waiver and the community integration and habilitation Medicaid waiver related to rate increases and Medicaid waiver caps only on or before September 30, 2017, October 1, 2021, with the earliest possible effective date allowed by the federal Centers for Medicare and Medicaid Services. If the federal Centers for Medicare and Medicaid Services deny the Medicaid waiver amendments, the office may modify the waiver amendment request. If a waiver amendment is not approved, rate increases may not be granted under this section.

(h)(k) This section may not be construed as creating an employment relationship of any kind between office staff and direct care staff of an authorized service provider.

SECTION 138. IC 12-15-5-17.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]:

Sec. 17.5. (a) The office shall report on its progress on the development of a risk based managed care program or capitated managed care program for Medicaid recipients who are eligible to participate in the Medicare program (42 U.S.C. 1395 et seq.) and receive nursing facility services to the interim study committee on public health, behavioral health, and human services before November 1, 2021.

(b) Not later than February 1, 2022, the office shall report the following information and analysis to the legislative council and budget committee (in an electronic format under IC 5-14-6) regarding the implementation of a risk based managed care program or capitated managed care program for Medicaid recipients who are eligible to participate in the Medicare program (42 U.S.C. 1395 et seq.) and receive nursing facility services, as follows:

(1) The projected utilization of home and community based services and institutional services for the four (4) years following implementation, and including, but not limited to, information on:

(A) provider network adequacy;
(B) family caregiver programming; and
(C) costs and funding sources associated with creating and maintaining adequate provider networks and family caregiving programming.

(2) How administrative processes, including service approval and billing processes, between managed care entities and providers of services will be addressed or streamlined in a risk based managed care program or capitated managed care program, with specific discussion of uniform provider credentialing, the potential of a single claims processing portal, and prior authorization processes.

(3) Projected total spending for a risk based managed care program or capitated managed care program for the four (4) years following implementation. Such information shall include the identification of and impact on each source of state matching funds and overall impact on the state general fund.

(4) The expected financial impacts of a risk based managed care program or capitated managed care program on the available amounts and use of the nursing facility quality assessment fee and supplemental payments to nursing facilities that are owned and operated by a governmental entity. Such information shall include an analysis on whether either of these funding streams will be diverted for uses other than the uses prior to implementation of a risk
based managed care program or capitated managed care program and the effects on access
to acute and post-acute care services due to the expected financial impacts.

(c) A request for proposal for the procurement of a Medicaid program to enroll a Medicaid recipient who is eligible to participate in the Medicare program (42 U.S.C. 1395 et seq.) and receives nursing facility services in a risk based managed care program or capitated managed care program may not be issued until the request for proposal has been reviewed by the budget committee.

SECTION 139. IC 12-15-5-18.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 18.2. The office of the secretary may apply to the United States Department of Health and Human Services for the following concerning the mobile integrated healthcare program:

(1) A waiver to implement the program.
(2) Federal funding through Section 9813 of the American Rescue Plan Act of 2021 (P.L. 117-2) for the programs set forth in IC 16-31-12.

However, if federal funding ceases to be available, then no additional state funding for the mobile integrated healthcare program shall be allocated to the program after that date.

SECTION 140. IC 12-15-14-8, AS ADDED BY P.L.224-2017, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 8. (a) The office shall use the RUG-IV, 48-Group model for payment of nursing facility services:

(b) (a) Beginning July 1, 2018, the office may implement an end of therapy reclassification methodology in the RUG-IV, 48-Group model for payment of nursing facility services.

(c) (b) Before the office changes a health facility service reimbursement that results in a reduction in reimbursement, the office shall provide public notice of at least one (1) year. The public notice under this subsection:

(1) is not a rulemaking action or part of the administrative rulemaking process under IC 4-22; and
(2) must include the fiscal impact of the proposed reimbursement change.

SECTION 141. IC 12-16-17-1, AS ADDED BY P.L.146-2008, SECTION 391, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 1. The office of the secretary of family and social services shall annually transfer forty million dollars ($40,000,000) thirty-eight million dollars ($38,000,000) to a hospital corporation established under IC 16-22-8 from the state general fund for the purposes of the hospital corporation.

SECTION 142. IC 12-17.2-7.2-11, AS AMENDED BY P.L.184-2017, SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. Except as provided under IC 20-51-1-4.3(3)(E), IC 20-51-1-4.3(4)(E), the receipt of a grant under the pilot program does not qualify, nor have an effect on the qualification or eligibility, of a child for a choice scholarship under IC 20-51-4.

SECTION 143. IC 12-17.2-7.5-4, AS ADDED BY P.L.184-2017, SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) After completing the review under section 3 of this chapter, the office may develop and implement a reimbursement program to reimburse costs that are incurred by a parent or guardian of a child to provide in-home early education services to the child.

(b) If the office develops and implements a reimbursement program under subsection (a), the office may not give preference to a child located in a county that does not have a child care provider that meets the standards of quality recognized by a Level 3 or Level 4 Paths to QUALITY program rating located in the county.

HEA 1001 — CC 1
(c) The office may develop reimbursement rates for the reimbursement of in-home early education services.

(d) Reimbursement by the office under this section may be funded from any of the following sources:
   (1) Federal grants.
   (2) State appropriations.
   (3) Money from a political subdivision (as defined in IC 36-1-2-13).
   (4) Money from the prekindergarten pilot program fund established by IC 12-17.2-7.2-13.5.

SECTION 144. IC 12-23-19-4, AS AMENDED BY HEA 1127-2021, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 4. (a) As used in this section, "account" refers to the mental health and addiction forensic treatment services account established by subsection (b).

(b) The mental health and addiction forensic treatment services account is established for the purpose of providing grants and vouchers and for leveraging federal funds for the provision of mental health and addiction forensic treatment services. The account shall be administered by the division. The division may use money in the account only to fund grants and vouchers under this chapter that are provided to the following:
   (1) Community corrections programs.
   (2) Court administered programs.
   (3) Probation and diversion programs.
   (4) Community mental health centers.
   (5) Certified or licensed mental health or addiction providers.
   (6) Recovery community organizations certified by the division or its designee.
   (7) Recovery residences certified by the division or its designee.

(c) The account consists of:
   (1) appropriations made by the general assembly;
   (2) grants; and
   (3) gifts and bequests.

(d) The expenses of administering the account shall be paid from money in the account.

(e) The treasurer of state shall invest the money in the account not currently needed to meet the obligations of the account in the same manner as other public money may be invested. Interest that accrues from these investments shall be deposited in the account.

( f ) Money in the account at the end of a state fiscal year does not revert to the state general fund.

( g ) Money deposited in the account may be used as the required state match under the Medicaid program.

SECTION 145. IC 13-19-3-3, AS AMENDED BY SEA 271-2021, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) As used in this section, "coal combustion residuals" means fly ash, bottom ash, boiler slag, and flue gas desulfurization materials generated from burning coal for the purpose of generating electricity by electric utilities and independent power producers.

(b) As used in this section, "federal CCR rule" refers to 40 CFR 257, Subpart D, the federal standards for the disposal of coal combustion residuals in landfills and surface impoundments.

(c) The board may adopt rules under section I(1) of this chapter that are consistent with the regulations of the United States Environmental Protection Agency concerning standards for the disposal of coal combustion residuals in landfills and surface impoundments, as set forth in the federal CCR rule.

HEA 1001 — CC 1
(d) The department shall do the following:

1. Establish a state permit program under Section 2301 of the federal Water Infrastructure Improvements for the Nation Act (42 U.S.C. 6945(d)) for the implementation in Indiana of the federal CCR rule.

2. Submit to the administrator of the United States Environmental Protection Agency under 42 U.S.C. 6945(d)(1)(A) evidence of the state permit program.

3. Take other necessary or appropriate actions to obtain approval of the state permit program.

(e) Not later than May 15, 2021, the department shall notify the United States Environmental Protection Agency of its intention to establish a state permit program described in subsection (d)(1) and to seek approval of the state permit program under 42 U.S.C. 6945(d)(1).

(f) Under IC 4-22-2 and IC 13-14-9:

1. The department shall initiate rulemaking for the establishment of the state permit program not more than sixty (60) days after the effective date of the SECTION of Senate Enrolled Act 271-2021 amending this section; and

2. The board shall adopt a final rule for the establishment of the state permit program not more than sixteen (16) months after initiation of the rulemaking under subdivision (1).

(g) The state permit program established under this section must not establish requirements for any surface impoundment of coal combustion residuals unless and until the state permit program is approved by the administrator of the United States Environmental Protection Agency under 42 U.S.C. 6945(d)(1).

(h) The definitions set forth in Section 257.53 of the federal CCR rule, as in effect January 1, 2021, apply throughout subsection (i).

(i) The department shall charge the following fees under the state permit program established under this section:

1. An initial one (1) time permit fee of twenty thousand five hundred dollars ($20,500) for each surface impoundment of coal combustion residuals regulated under the state permit program.

2. An annual fee of twenty thousand five hundred dollars ($20,500) for each surface impoundment of coal combustion residuals regulated under the state permit program that has not completed closure in accordance with Section 257.102 of the federal CCR rule. The duty to pay the fee established by this subdivision does not apply on an annual basis until three hundred sixty-five (365) days after the initial one (1) time permit fee established by subdivision (1) has been assessed.

3. An annual fee of ten thousand dollars ($10,000) for each surface impoundment of coal combustion residuals regulated under the state permit program that has been closed and for which post-closure care has been initiated and is still required in accordance with Section 257.104 of the federal CCR rule. The duty to pay the fee established by this subdivision does not apply on an annual basis until three hundred sixty-five (365) days after the initial one (1) time permit fee established by subdivision (1) has been assessed.

Fees collected under this subsection shall be deposited in the CCR program fund established by section 3.2 of this chapter.

(j) Not later than July 1, 2027, and before the end of each succeeding period of five (5) years, the board shall review the:

1. Costs to the department of operating the state permit program established under this section; and

2. Revenue from the fees charged under subsection (i);

HEA 1001 — CC 1

173
as provided in IC 13-16-1-4. If the board determines that the revenue described in subdivision (2) is inadequate or excessive in relation to the costs described in subdivision (1), the board shall, under IC 13-16-1-2, change the amount of one (1) or more of the fees established under subsection (i).

(k) Upon the effective date that the board adopts rules to implement the federal CCR rule and subject to subsection (i), annual fees for CCR landfills that were previously regulated as restricted waste sites shall be deposited in the CCR program fund established by section 3.2 of this chapter.

SECTION 146. IC 16-21-10-21, AS AMENDED BY P.L.108-2019, SECTION 203, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 21. This chapter expires June 30, 2024.


SECTION 148. IC 20-18-2-22, AS AMENDED BY P.L.217-2017, SECTION 94, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 22. (a) "Teacher" means a professional person whose position in a school corporation requires certain educational preparation and licensing and whose primary responsibility is the instruction of students.

(b) Except as provided in subsection (d), for purposes of IC 20-28, the term includes the following:

(1) A superintendent who holds a license under IC 20-28-5.
(2) A principal.
(3) A teacher.
(4) A librarian.
(5) A school counselor.
(6) A school psychologist.

(c) For purposes of IC 20-43-10-3.5, the term means a professional person whose position with a:

(1) school corporation;
(2) special education cooperative established under IC 20-35-5;
(3) cooperative career and technical education program;
(4) special education program established by an interlocal agreement under IC 36-1-7;
(5) joint program agreement established under IC 20-26-10; or
(6) charter school;

requires a license (as defined in IC 20-28-1-7) and whose primary responsibility is the instruction of students in the classroom or virtual classroom.

(d) "Teacher" for purposes of IC 20-28-9-26, IC 20-28-9-27, and IC 20-28-9-28, means a classroom teacher licensed under IC 20-28-5 who provides instruction to students for at least fifty percent (50%) of the teacher's work day.

SECTION 149. IC 20-20-12-1, AS ADDED BY P.L.1-2005, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 1. The department shall administer the advanced placement program established by IC 20-36-3-4(a). IC 20-36-3-4.

SECTION 150. IC 20-24-7-13, AS AMENDED BY P.L.159-2019, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: Sec. 13. (a) After June 30, 2019, a virtual charter school may only apply for authorization with any statewide authorizer in accordance with the authorizer's guidelines. After June 30, 2019, a virtual charter school that has a charter on June 30, 2019, may renew a charter only with a statewide authorizer. An authorizer described in IC 20-24-1-2.5(1) and IC 20-24-1-2.5(3) is not considered a statewide authorizer.
(b) For each state fiscal year, a virtual charter school is entitled to receive funding in a month from the state in an amount equal to:
   (1) the quotient of:
      (A) the school's basic tuition support determined under IC 20-43-6-3(c); IC 20-43-6-3; divided by
      (B) twelve (12); plus
   (2) the total of any:
      (A) special education grants under IC 20-43-7;
      (B) career and technical education grants under IC 20-43-8; and
      (C) honor grants under IC 20-43-10;
   to which the virtual charter school is entitled for the month.
For each state fiscal year, a virtual charter school's special education grants under IC 20-43-7 shall be calculated in the same manner as special education grants are calculated for other school corporations.
(c) The state board shall adopt rules under IC 4-22-2 to govern the operation of virtual charter schools.
(d) Each authorizer of a virtual charter school shall establish requirements or guidelines for virtual charter schools authorized by the authorizer that include the following:
   (1) Minimum requirements for the mandatory annual onboarding process and orientation required under IC 20-24-5-4.5, which shall include a requirement that a virtual charter school must provide to a parent of a student:
      (A) the student engagement and attendance requirements or policies of the virtual charter school; and
      (B) notice that a person who knowingly or intentionally deprives a dependent of education commits a violation under IC 35-46-1-4.
   (2) Requirements relating to tracking and monitoring student participation and attendance.
   (3) Ongoing student engagement and counseling policy requirements.
   (4) Employee policy requirements, including professional development requirements.
(e) The department, with the approval of the state board, shall before December 1 of each year submit an annual report to the budget committee concerning the program under this section.
(f) Each school year, at least sixty percent (60%) of the students who are enrolled in virtual charter schools under this section for the first time must have been included in the state's fall count of ADM conducted in the previous school year.
(g) Each virtual charter school shall report annually to the department concerning the following, on a schedule determined by the department:
   (1) Classroom size.
   (2) The ratio of teachers per classroom.
   (3) The number of student-teacher meetings conducted in person or by video conference.
   (4) Any other information determined by the department.
The department shall provide this information annually to the state board and the legislative council in an electronic format under IC 5-14-6.
(h) A virtual charter school shall adopt a student engagement policy. A student who regularly fails to participate in courses may be withdrawn from enrollment under policies adopted by the virtual charter school. The policies adopted by the virtual charter school must ensure that:
   (1) adequate notice of the withdrawal is provided to the parent and the student; and
   (2) an opportunity is provided, before the withdrawal of the student by the virtual charter school, for
the student or the parent to demonstrate that failure to participate in the course is due to an event that
would be considered an excused absence under IC 20-33-2.

(i) A student who is withdrawn from enrollment for failure to participate in courses pursuant to the
school's student engagement policy may not reenroll in that same virtual charter school for the school year
in which the student is withdrawn.

(j) An authorizer shall review and monitor whether a virtual charter school that is authorized by the
authorizer complies with the requirements described in subsections (h) and (i).

SECTION 151. IC 20-24-7-13.5, AS AMENDED BY P.L.108-2019, SECTION 210, IS AMENDED
TO READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: Sec. 13.5. (a) This section applies to the
following charter schools:

(1) The Excel Centers for Adult Learners.
(2) The Christel House DORS centers.
(3) The Gary Middle College charter schools.

(b) Notwithstanding any other law, for a state fiscal year, a charter school described in subsection (a)
is entitled to receive funding from the state in an amount equal to the product of:

(1) the charter school's number of students who are Indiana residents (expressed as full-time
equivalents); multiplied by
(2) six thousand seven hundred fifty dollars ($6,750) beginning July 1, 2017.

(c) However, in the case of the charter school described in subsection (a)(3), the funding under this
section applies only for those students who are twenty-two (22) years of age and older. In addition, the
total number of students (expressed as full-time equivalents) of all adult learners in charter schools
covered by this section may not exceed the following:

(1) For the 2018-2019 state fiscal year:
(A) For the Christel House DORS centers, eight hundred twenty-five (825) adult learner students.
(B) For the Gary Middle College charter schools, two hundred (200) adult learner students.
(C) For the Excel Centers for Adult Learners, four thousand seven hundred (4,700) adult learner
students.

(2) (1) For the 2019-2020 2021-2022 state fiscal year:
(A) For the Christel House DORS centers, eight hundred twenty-five (825) adult learner students.
(B) For the Gary Middle College charter schools, two hundred fifty (250) adult learner students.
(C) For the Excel Centers for Adult Learners, four thousand nine hundred (4,900) adult learner
students.

(2) (2) For the 2020-2021 2022-2023 state fiscal year:
(A) For the Christel House DORS centers, eight hundred twenty-five (825) adult learner students.
(B) For the Gary Middle College charter schools, two hundred fifty (250) adult learner students.
(C) For the Excel Centers for Adult Learners, four thousand nine hundred (4,900) adult learner
students.

(d) A charter school described in subsection (a) is entitled to receive federal special education funding.
(e) The state funding under this section shall be paid each state fiscal year under a schedule set by the
budget agency and approved by the governor. However, the schedule shall provide for at least twelve (12)
payments, that one (1) payment shall be made at least every forty (40) days, and the aggregate of the
payments in each state fiscal year shall equal the amount required under this section. However, if the
appropriations for this purpose are insufficient, the distributions to each recipient shall be reduced
proportionately.

HEA 1001 — CC 1
(f) A charter school that receives funding as provided in this section must report the following information annually to the state board and (in an electronic format under IC 5-14-6) to the legislative council, on a schedule specified by the state board:

1. The number of adult learners enrolled in the charter school during the preceding year.
2. The demographics of the adult learners enrolled in the charter school during the preceding year (in a format requested by the state board).
3. The graduation rates of the adult learners enrolled in the charter school during the preceding year.
4. The outcomes for adult learners enrolled in the charter school, as of graduation and as of two (2) years after graduation. A charter school must include information concerning students' job placement outcomes, information concerning students' matriculation into higher education, and any other information concerning outcomes required by the state board.

(g) This section expires June 30, 2023.

SECTION 152. IC 20-24-13-6, AS AMENDED BY P.L.108-2019, SECTION 211, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 6. The annual grant amount for a school for a state fiscal year is the following:

1. For the state fiscal year beginning July 1, 2021:
   A. seven hundred fifty dollars ($750); one thousand dollars ($1,000); multiplied by
   B. the number of eligible pupils who are counted in the current ADM of the school.

2. For the state fiscal year beginning July 1, 2022, and each state fiscal year thereafter:
   A. one thousand two hundred fifty dollars ($1,250); multiplied by
   B. the number of eligible pupils who are counted in the current ADM of the school.

SECTION 153. IC 20-25.7-5-2, AS AMENDED BY P.L.156-2020, SECTION 75, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: Sec. 2. (a) The board may enter into an agreement with an organizer to reconstitute an eligible school as a participating innovation network charter school or to establish a participating innovation network charter school at a location selected by the board within the boundary of the school corporation. Notwithstanding IC 20-26-7.1, a participating innovation network charter school may be established within a vacant school building.

(b) The terms of the agreement entered into between the board and an organizer must specify the following:

1. A statement that the organizer authorizes the department to include the charter school's performance assessment results under IC 20-31-8 when calculating the school corporation's performance assessment under rules adopted by the state board.
2. The amount of state funding, including tuition support (if the participating innovation network charter school is treated in the same manner as a school operated by the school corporation under subsection (d)(2)), and money levied as property taxes that will be distributed by the school corporation to the organizer.
3. The performance goals and accountability metrics agreed upon for the charter school in the charter agreement between the organizer and the authorizer.

(c) If an organizer and the board enter into an agreement under subsection (a), the organizer and the board shall notify the department that the agreement has been made under this section within thirty (30) days after the agreement is entered into.

(d) Upon receipt of the notification under subsection (c), for school years starting after the date of the agreement:

HEA 1001 — CC 1
(1) the department shall include the participating innovation network charter school's performance assessment results under IC 20-31-8 when calculating the school corporation's performance assessment under rules adopted by the state board;  
(2) the department shall treat the participating innovation network charter school in the same manner as a school operated by the school corporation when calculating the total amount of state funding to be distributed to the school corporation unless subsection (e) applies; and  
(3) if requested by a participating innovation network charter school that reconstitutes an eligible school, the department may use student growth as the state board's exclusive means to determine the innovation network charter school's category or designation of school improvement under 511 IAC 6.2-10-10 for a period of three (3) years. Beginning with the 2019-2020 school year, the department may not use student growth as the state board's exclusive means to determine an innovation network charter school's category or designation of school improvement. This subdivision expires July 1, 2023.  
(e) If a participating innovation network school was established before January 1, 2016, and for the current school year has a complexity index that is greater than the complexity index for the school corporation that the innovation network school has contracted with, the innovation network school shall be treated as a charter school for purposes of determining tuition support. This subsection expires June 30, 2021.  
SECTION 154. IC 20-28-9-26 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 26. (a) For each school year beginning after June 30, 2022, if a school corporation determines that the school corporation cannot establish a minimum salary of forty thousand dollars ($40,000) for each full-time teacher, the school corporation shall submit a report to the department explaining the school corporation's inability to meet the minimum threshold requirement.  
(b) A report submitted under this section must include an explanation of the financial challenges, with detailed data, that preclude the school corporation from meeting the minimum salary threshold required under subsection (a). The report must also describe the cost saving measures taken by the school corporation in attempting to meet the minimum salary threshold required under subsection (a).  
SECTION 155. IC 20-28-9-27 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 27. (a) As used in this section, "funding floor" means the amount a school corporation expended for teacher salaries during a particular state fiscal year.  
(b) Subject to subsections (c) and (d), if the amount of state tuition support distributed to a school corporation for a particular state fiscal year is greater than the amount of state tuition support distributed to the school corporation for the preceding state fiscal year, the school corporation may not expend an amount for full-time teacher salaries during the particular state fiscal year that is less than the funding floor for the preceding state fiscal year.  
(c) For purposes of this subsection, stipends paid using teacher appreciation grants under IC 20-43-10-3.5 are not considered. If a school corporation has awarded stipends to a majority of the school corporation's teachers in each of the two (2) preceding consecutive state fiscal years, an amount equal to the lesser of the total amount of stipends awarded in each of those state fiscal years shall be added to the school corporation's funding floor for the preceding state fiscal year described under subsection (b).
(d) A school corporation may apply for a waiver from the department of the prohibition under subsection (b). The department may grant a waiver to a school corporation if the school corporation’s enrollment for the school year during that particular state fiscal year is less than the enrollment in the school year during the preceding state fiscal year.

SECTION 156. IC 20-28-9-28 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 28. (a) For each school year in a state fiscal year beginning after June 30, 2021, a school corporation shall expend an amount for full-time teacher salaries that is not less than an amount equal to forty-five percent (45%) of the state tuition support distributed to the school corporation during the state fiscal year.

(b) If a school corporation determines that the school corporation cannot comply with the requirement under subsection (a) for a particular school year, the school corporation shall apply for a waiver from the department.

(c) The waiver application must include an explanation of the financial challenges, with detailed data, that preclude the school corporation from meeting the requirement under subsection (a) and describe the cost saving measures taken by the school corporation in attempting to meet the requirement in subsection (a). The waiver may also include an explanation of an innovative or efficient approach in delivering instruction that is responsible for the school corporation being unable to meet the requirement under subsection (a).

(d) If, after review, the department determines that the school corporation has exhausted all reasonable efforts in attempting to meet the requirement in subsection (a), the department may grant the school corporation a one (1) year exception from the requirement.

(e) A school corporation that receives a waiver under this section shall work with the department to develop a plan to identify additional cost saving measures and any other steps that may be taken to allow the school corporation to meet the requirement under subsection (a).

(f) A school corporation may not receive more than three (3) waivers under this section.

SECTION 157. IC 20-36-3-4, AS ADDED BY P.L.1-2005, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 4. (a) The advanced placement program is established to encourage students to pursue advanced courses, particularly in math and science. The program shall be administered by the department.

(b) Unexpended money appropriated to the department to implement the program at the end of a state fiscal year does not revert to the state general fund:


SECTION 159. IC 20-43-1-34 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 34. Beginning with the 2021-2022 school year, "virtual instruction" means instruction that is provided in an interactive learning environment created through technology in which the student is separated from a teacher by time or space, or both.

SECTION 160. IC 20-43-3-8, AS AMENDED BY P.L.108-2019, SECTION 221, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: Sec. 8. A school corporation’s foundation amount is the following:

1. Five thousand five hundred forty-eight dollars ($5,548) for the state fiscal year beginning July 1, 2019:
2. Five thousand seven hundred three dollars ($5,703) for the state fiscal year beginning July 1,
(1) Five thousand nine hundred ninety-five dollars ($5,995) for the state fiscal year beginning July 1, 2021.

(2) Six thousand two hundred thirty-five dollars ($6,235) for the state fiscal year beginning July 1, 2022.

SECTION 161. IC 20-43-4-1, AS AMENDED BY P.L.146-2008, SECTION 487, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 1. (a) An individual is an eligible pupil if the individual is a pupil enrolled in a school corporation and:

(1) the school corporation has the responsibility to educate the pupil in its public schools without the payment of tuition;

(2) subject to subdivision (5), the school corporation has the responsibility to pay transfer tuition under IC 20-26-11 because the pupil is:

(A) transferred for education to another school corporation; or

(B) placed in an out-of-state institution or facility by or with the consent of the department of child services;

(3) the pupil is enrolled in a school corporation as a transfer student under IC 20-26-11-6 or entitled to be counted for ADM purposes as a resident of the school corporation when attending its schools under any other applicable law or regulation;

(4) the pupil is twenty-two (22) years of age or less;

(5) the state is responsible for the payment of transfer tuition to the school corporation for the pupil under IC 20-26-11; or

(6) all of the following apply:

(A) The school corporation is a transferee corporation.

(B) The pupil does not qualify as a qualified pupil in the transferee corporation under subdivision (3) or (4).

(C) The transferee corporation's attendance area includes a state licensed private or public health care facility or child care facility where the pupil was placed:

(i) by or with the consent of the department of child services;

(ii) by a court order;

(iii) by a child placing agency licensed by the department of child services;

(iv) by a parent or guardian under IC 20-26-11-8; or

(v) by or with the consent of the department under IC 20-35-6-2.

(b) For purposes of a career and technical education grant, an eligible pupil includes a student enrolled in a charter school.

SECTION 162. IC 20-43-4-2, AS AMENDED BY P.L.217-2017, SECTION 121, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 2. (a) A school corporation's ADM is the number of eligible pupils enrolled in:

(1) the school corporation; or

(2) a transferee corporation;

on the day fixed in September by the state board for a count of students under section 3 of this chapter and as subsequently adjusted not later than the date specified under the rules adopted by the state board. The state board may adjust the school's count of eligible pupils if the state board determines that the count is unrepresentative of the school corporation's enrollment. In addition, a school corporation may petition the state board to make an adjusted count of students enrolled in the school corporation if the corporation...
has reason to believe that the count is unrepresentative of the school corporation's enrollment. In addition, a school corporation shall determine the number of eligible pupils enrolled in:

(1) the school corporation; or
(2) a transferee corporation;
on the day fixed in February by the state board for a spring count of students to be used only for informational purposes under this article; under section 3 of this chapter and as subsequently adjusted under this chapter or under rules adopted by the state board. Except as specifically provided by law, the spring count shall not be used for determining school funding under this article.

(b) Each school corporation shall, before April 1 of each year, provide to the department an estimate of the school corporation's ADM that will result from the count of eligible pupils in the following September. The department may update and adjust the estimate as determined appropriate by the department. In each odd-numbered year, the department shall provide the updated and adjusted estimate of the school corporation's ADM to the legislative services agency before April 10 of that year.

(c) A new charter school shall submit an enrollment estimate to the department before April 1 of the year the new charter school will be open for enrollment. The department shall use the new charter school's enrollment estimate as the basis for the new charter school's distribution beginning in July and until actual ADM is available, subject to section 9 of this chapter. However, if the new charter school's enrollment estimate is greater than eighty percent (80%) of the new charter school's authorized enrollment cap, the department may use that enrollment estimate if the department has requested and reviewed other enrollment data that support that enrollment estimate. However, if the enrollment data requested and reviewed by the department does not support the enrollment estimate submitted by the new charter school, the department shall determine the estimated ADM based on the enrollment data requested and reviewed by the department. In each odd-numbered year, the department shall provide the new charter school's estimated ADM to the legislative services agency before April 10 of that year.

SECTION 163. IC 20-43-4-6.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]:

Sec. 6.5. (a) Subject to subsection (b), for purposes of determining basic tuition support for a school corporation under IC 20-43-6-3, the department shall review the daily attendance of each student to determine whether, of the instructional services that the student receives from a school corporation, at least fifty percent (50%) is virtual instruction. The department shall review the daily attendance of a student under this subsection as follows:

(1) For purposes of the fall count of ADM, the department shall review the attendance for each student on each school day from the school corporation's first day of school until the day fixed in September by the state board under section 3 of this chapter.

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

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

SECTION 164. IC 20-43-6-3, AS AMENDED BY P.L.108-2019, SECTION 225, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: Sec. 3. (a) A school corporation's basic tuition support for a state fiscal year is the amount determined under the applicable provision of this section.

(b) This subsection applies to a school corporation that does not have any students in the school
corporation's current ADM for the year for whom, of the instructional services that the students receive from the school corporation, at least fifty percent (50%) is virtual instruction. The school corporation's basic tuition support for a state fiscal year is equal to the result using the following formula:

**STEP ONE:** Multiply the foundation amount by the school corporation's current ADM.

**STEP TWO:** Multiply the school corporation's complexity index by

(A) for the state fiscal year beginning July 1; 2019; three thousand six hundred fifty dollars ($3,650); and

(B) for the state fiscal year beginning July 1; 2020; three thousand six hundred seventy-five dollars ($3,675); three thousand seven hundred seventy-five dollars ($3,775).

**STEP THREE:** Multiply the STEP TWO amount by the school corporation's current ADM.

**STEP FOUR:** This STEP applies only to a school corporation that has at least eighteen percent (18%) of its ADM eligible for the English language learners program and that experienced a percentage decrease of at least forty-five percent (45%) in the school corporation's complexity index for the school year ending in 2017 compared to the school corporation's complexity index for the current school year. For such a school corporation determine the result of:

(A) the school corporation's current ADM; multiplied by

(B) one hundred twenty-eight dollars ($128).

**STEP FIVE:** Determine the result of:

(A) the STEP ONE amount; plus

(B) the STEP THREE amount; plus

(C) the STEP FOUR amount, if applicable.

(c) This subsection applies to a school corporation that has students in the school corporation's current ADM for the year for whom, of the instructional services that the students receive from the school corporation, at least fifty percent (50%) is virtual instruction. The school corporation's basic tuition support for a state fiscal year is equal to the result using the following formula:

**STEP ONE:** Determine the total number of students in the school corporation's current ADM for the year for whom, of the instructional services that the students receive from the school corporation, at least fifty percent (50%) is virtual instruction.

**STEP TWO:** Determine the result of the school corporation's current ADM for the year minus the **STEP ONE** amount.

**STEP THREE:** Determine the result of:

(A) the foundation amount; multiplied by

(B) the **STEP TWO** amount.

**STEP FOUR:** Determine the result of:

(A) the **STEP ONE** amount; multiplied by

(B) eighty-five percent (85%) of the foundation amount.

**STEP FIVE:** Multiply the school corporation's complexity index by

(A) for the state fiscal year beginning July 1; 2019; three thousand six hundred fifty dollars ($3,650); and

(B) for the state fiscal year beginning July 1; 2020; three thousand six hundred seventy-five dollars ($3,675); three thousand seven hundred seventy-five dollars ($3,775).

**STEP SIX:** Multiply the **STEP FIVE** amount by the school corporation's current ADM.

**STEP SEVEN:** This STEP applies only to a school corporation that has at least eighteen percent (18%) of its ADM eligible for the English language learners program and that experienced a
percentage decrease of at least forty-five percent (45%) in the school corporation's complexity index for the school year ending in 2017 compared to the school corporation's complexity index for the current school year. For such a school corporation determine the result of:

(A) the school corporation's current ADM; multiplied by
(B) one hundred twenty-eight dollars ($128);

STEP EIGHT: Determine the result of:
(A) the STEP THREE amount; plus
(B) the STEP FOUR amount; plus
(C) the STEP SIX amount; plus
(D) the STEP SEVEN amount; if applicable.

SECTION 165, IC 20-43-7-6, AS AMENDED BY P.L.108-2019, SECTION 226, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: Sec. 6. A school corporation's special education grant for a state fiscal year is equal to the sum of the following:

1) The nonduplicated count of pupils in programs for severe disabilities multiplied by nine thousand one hundred fifty-six dollars ($9,156); the following:
   (A) Nine thousand six hundred fourteen dollars ($9,614) for the state fiscal year beginning July 1, 2021.
   (B) Ten thousand five hundred seventy-five dollars ($10,575) for the state fiscal year beginning July 1, 2022.

2) The nonduplicated count of pupils in programs of mild and moderate disabilities multiplied by two thousand three hundred dollars ($2,300); the following:
   (A) Two thousand four hundred fifteen dollars ($2,415) for the state fiscal year beginning July 1, 2021.
   (B) Two thousand six hundred fifty-seven dollars ($2,657) for the state fiscal year beginning July 1, 2022.

3) The duplicated count of pupils in programs for communication disorders multiplied by five hundred dollars ($500).

4) The cumulative count of pupils in homebound programs multiplied by five hundred dollars ($500).

5) The nonduplicated count of pupils in special preschool education programs multiplied by the following:
   (A) Two thousand eight hundred seventy-five dollars ($2,875) for the state fiscal year beginning July 1, 2019:
   (B) Three thousand dollars ($3,000) for the state fiscal year beginning July 1, 2020:
   (A) Three thousand one hundred fifty dollars ($3,150) for the state fiscal year beginning July 1, 2021.
   (B) Three thousand four hundred sixty-five dollars ($3,465) for the state fiscal year beginning July 1, 2022.

SECTION 166, IC 20-43-8-15, AS AMENDED BY P.L.154-2020, SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: Sec. 15. (a) This subsection applies to the state fiscal year beginning July 1, 2019. A school corporation's career and technical education enrollment grant for a state fiscal year is the sum of the amounts determined under the following STEPS:

STEP ONE: Determine for each career and technical education program provided by the school corporation:

HEA 1001 — CC 1
(A) the number of credit hours of the program (one (1) credit; two (2) credits; or three (3) credits); multiplied by
(B) the number of pupils enrolled in the program; multiplied by
(C) the following applicable amount:
   (i) Six hundred eighty dollars ($680) for a career and technical education program designated by the department of workforce development as a high value program under section 7.5 of this chapter.
   (ii) Four hundred dollars ($400) for a career and technical education program designated by the department of workforce development as a moderate value program under section 7.5 of this chapter.
   (iii) Two hundred dollars ($200) for a career and technical education program designated by the department of workforce development as a less than moderate value program under section 7.5 of this chapter.

STEP TWO: Determine the number of pupils enrolled in an apprenticeship program, a cooperative education program, a foundational career and technical education course, or a work based learning course designated under section 7.5 of this chapter multiplied by one hundred fifty dollars ($150).

STEP THREE: Determine the number of pupils enrolled in an introductory program designated under section 7.5 of this chapter multiplied by three hundred dollars ($300).

STEP FOUR: Determine the number of pupils who travel from the school in which they are currently enrolled to another school to participate in a career and technical education program in which pupils from multiple schools are served at a common location multiplied by one hundred fifty dollars ($150).

(b) This subsection applies to state fiscal years beginning after June 30, 2020. A school corporation's career and technical education enrollment grant for a state fiscal year is the sum of the amounts determined under the following STEPS:

STEP ONE: Determine for each career and technical education program provided by the school corporation:
   (A) the number of credit hours of the program (one (1) credit; two (2) credits; or three (3) credits); multiplied by
   (B) the number of pupils enrolled in the program; multiplied by
   (C) the following applicable amount:
      (i) Six hundred eighty dollars ($680) for a career and technical education program designated by the department of workforce development as a high value program under section 7.5 of this chapter.
      (ii) One thousand twenty dollars ($1,020) for a career and technical education program designated by the department of workforce development as a high value program under section 7.5 of this chapter.
      (iii) Four hundred dollars ($400) for a career and technical education program designated by the department of workforce development as a moderate value program under section 7.5 of this chapter.
      (iv) Six hundred dollars ($600) for a career and technical education program designated by the department of workforce development as a moderate value program under section 7.5 of this chapter.
      (v) Two hundred dollars ($200) for a career and technical education program designated by the department of workforce development as a less than moderate value program under section 7.5 of this chapter.

HEA 1001 — CC 1
department of workforce development as a less than moderate value level 1 program under section 7.5 of this chapter.
(vi) Three hundred dollars ($300) for a career and technical education program designated by the department of workforce development as a less than moderate value level 2 program under section 7.5 of this chapter.

STEP TWO: Determine the number of pupils enrolled in an apprenticeship program or a work based learning program designated under section 7.5 of this chapter multiplied by five hundred dollars ($500).

STEP THREE: Determine the number of pupils enrolled in an introductory program designated under section 7.5 of this chapter multiplied by three hundred dollars ($300).

STEP FOUR: Determine the number of pupils enrolled in a planning for college and career course under section 7.5 of this chapter at the school corporation that is approved by the department of workforce development multiplied by one hundred fifty dollars ($150).

STEP FIVE: Determine the number of pupils who travel from the school in which they are currently enrolled to another school to participate in a career and technical education program in which pupils from multiple schools are served at a common location multiplied by one hundred fifty dollars ($150).

SECTION 167. IC 20-43-10-3.5, AS AMENDED BY P.L.108-2019, SECTION 231, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: Sec. 3.5. (a) As used in this section, "school" means a school corporation, charter school, and a virtual charter school.
(b) Subject to the requirements of this section, a school qualifies for a teacher appreciation grant as provided in this section for a state fiscal year if one (1) or more licensed teachers:
(1) employed in the classroom by the school; or
(2) directly providing virtual education;
were rated as effective or as highly effective, using the most recently completed teacher ratings.
(c) A school may not receive a teacher appreciation grant under this section unless:
(1) the school has in the state fiscal year in which the teacher appreciation grants are made under this section:
   (A) adopted an annual policy concerning the distribution of teacher appreciation grants; and
   (B) submitted the policy to the department for approval; and
(2) the department has approved the policy.
The department shall specify the date by which a policy described in subdivision (1) must be submitted to the department.
(d) The amount of a teacher appreciation grant for a qualifying school corporation or virtual charter school is equal to:
   (1) thirty-seven dollars and fifty-cents ($37.50); multiplied by
   (2) the school's current ADM.
However, the grant amount for a virtual charter school may not exceed the statewide average grant amount.
(e) The following apply to the distribution of teacher appreciation grants:
(1) If the total amount to be distributed as teacher appreciation grants for a particular state fiscal year exceeds the amount appropriated by the general assembly for teacher appreciation grants for that state fiscal year, the total amount to be distributed as teacher appreciation grants to schools shall be proportionately reduced so that the total reduction equals the amount of the excess. The amount of

HEA 1001 — CC 1

185
the reduction for a particular school is equal to the total amount of the excess multiplied by a fraction. The numerator of the fraction is the amount of the teacher appreciation grant that the school would have received if a reduction were not made under this section. The denominator of the fraction is the total amount that would be distributed as teacher appreciation grants to all schools if a reduction were not made under this section.

(2) If the total amount to be distributed as teacher appreciation grants for a particular state fiscal year is less than the amount appropriated by the general assembly for teacher appreciation grants for that state fiscal year, the total amount to be distributed as teacher appreciation grants to schools for that particular state fiscal year shall be proportionately increased so that the total amount to be distributed equals the amount of the appropriation for that particular state fiscal year.

(f) The annual teacher appreciation grant to which a school is entitled for a state fiscal year shall be distributed to the school before December 5 of that state fiscal year.

(g) The following apply to a school's policy under subsection (e) concerning the distribution of teacher appreciation grants:

   (1) The governing body shall differentiate between a teacher rated as a highly effective teacher and a teacher rated as an effective teacher. The policy must provide that the amount of a stipend awarded to a teacher rated as a highly effective teacher must be at least twenty-five percent (25%) more than the amount of a stipend awarded to a teacher rated as an effective teacher.

   (2) The governing body of a school may differentiate between school buildings.

   (3) A stipend to an individual teacher in a particular year is not subject to collective bargaining, but is discussable, and is in addition to the minimum salary or increases in salary set under IC 20-28-9-1.5. The governing body may provide that an amount not exceeding fifty percent (50%) of the amount of a stipend to an individual teacher in a particular state fiscal year becomes a permanent part of and increases the base salary of the teacher receiving the stipend for school years beginning after the state fiscal year in which the stipend is received. The addition to base salary is not subject to collective bargaining, but is discussable.

(h) A teacher appreciation grant received by a school shall be allocated among and used only to pay cash stipends to all licensed teachers employed in the classroom who are rated as effective or as highly effective and employed by the school as of December 1. A school may allocate up to twenty percent (20%) of the grant received by the school to provide a supplemental award to teachers with less than five (5) years of service who are rated as effective or as highly effective. The supplemental award is in addition to the award made from the part of the grant that is allocated to all eligible teachers.

   (i) The lead school corporation or interlocal cooperative administering a cooperative or other special education program or administering a career and technical education program, including programs managed under IC 20-26-10, IC 20-35-5, IC 20-37, or IC 36-1-7, shall award teacher appreciation grant stipends to and carry out the other responsibilities of an employing school corporation under this section for the teachers in the special education program or career and technical education program.

   (j) A school shall distribute all stipends from a teacher appreciation grant to individual teachers within twenty (20) business days of the date the department distributes the teacher appreciation grant to the school. Any part of the teacher appreciation grant not distributed as stipends to teachers before February must be returned to the department on the earlier of the date set by the department or June 30 of that state fiscal year.

   (k) The department, after review by the budget committee, may waive the December 5 deadline under subsection (f) to distribute an annual teacher appreciation grant to the school under this section for that
state fiscal year and approve an extension of that deadline to a later date within that state fiscal year, if the department determines that a waiver and extension of the deadline are in the public interest.

(l) The state board may adopt rules under IC 4-22-2, including emergency rules in the manner provided in IC 4-22-2-37.1, as necessary to implement this section.

(m) This section expires June 30, 2023.

SECTION 168. IC 20-43-13-4, AS AMENDED BY P.L.108-2019, SECTION 233, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: Sec. 4. (a) Except as provided in subsection (c), subsections (c) and (d), the complexity index is the percentage of the school corporation's students who were receiving Supplemental Nutrition Assistance Program (SNAP) benefits, Temporary Assistance for Needy Families (TANF) benefits, or foster care services as of October 1 in the school year ending in the later of:

(1) 2019; 2021; or
(2) the first year of operation of the school corporation.

(b) For a conversion charter school, the percentage determined under this section is the percentage of the sponsor school corporation.

(c) If a school corporation's complexity index is less than the school corporation's complexity index for the preceding state fiscal year, the school corporation's complexity index for the state fiscal year is the greater of:

(1) the school corporation's complexity index for the preceding state fiscal year; or
(2) the school corporation's complexity index for the preceding state fiscal year minus twenty-five thousandths (0.025).

(d) For a participating innovation network charter school, the percentage determined under this section is the greater of the percentage for the:

(1) participating innovation network charter school; or
(2) school corporation with which the participating innovation network charter school has contracted.

(c) Except as provided in subsection (d), the complexity index for a school corporation that has entered into an agreement with one (1) or more charter schools to participate as an innovation network charter school under IC 20-25.7-5 for a state fiscal year is equal to the result using the following formula:

STEP ONE: Determine:

(A) the school corporation's enrollment; minus
(B) the enrollment of each participating innovation network charter school.

STEP TWO: Determine the number of students in the school corporation who were receiving Supplemental Nutrition Assistance Program (SNAP) benefits, Temporary Assistance for Needy Families (TANF) benefits, or foster care services as of October 1 in the school year ending in 2021, not including students enrolled in each participating innovation network charter school.

STEP THREE: Divide the result of STEP TWO by the result of STEP ONE.

STEP FOUR: Determine the enrollment of each participating innovation network charter school.

STEP FIVE: Determine the number of students in each participating innovation network charter school who were receiving Supplemental Nutrition Assistance Program (SNAP) benefits, Temporary Assistance for Needy Families (TANF) benefits, or foster care services
as of October 1 in the school year ending in the later of:

(A) 2021; or
(B) the first year of operation of the participating innovation network charter school.

STEP SIX: Divide the result of STEP FIVE by the result of STEP FOUR.

STEP SEVEN: For each participating innovation network charter school, determine the greater of:

(A) the result of STEP THREE; or
(B) the result of STEP SIX.

STEP EIGHT: For each participating innovation network charter school, multiply the result of STEP SEVEN by the result of STEP FOUR.

STEP NINE: Determine the sum of:

(A) the result of STEP TWO; plus
(B) the results of STEP EIGHT, for each participating innovation network charter school.

STEP TEN: Determine the sum of:

(A) the result of STEP ONE; plus
(B) the results of STEP FOUR for each participating innovation network charter school.

STEP ELEVEN: Divide the STEP NINE result by the STEP TEN result.

(d) If the complexity index of a participating innovation network charter school that was established before January 1, 2016, is, for the current school year, greater than the complexity index for the school corporation with which the innovation network charter school has contracted, the complexity index of the participating innovation network charter school is determined as described in IC 20-25.7-5-2(e).

SECTION 169. IC 20-48-1-9, AS AMENDED BY HEA 1271-2021, SECTION 71, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 9. (a) If the governing body of a school corporation finds and declares that an emergency exists to borrow money with which to pay current expenses from a particular fund before the receipt of revenues from taxes levied or state tuition support distributions for the fund, the governing body may issue warrants in anticipation of the receipt of the revenues.

(b) The principal of warrants issued under subsection (a) is payable solely from the fund for which the taxes are levied or from the school corporation's education fund in the case of anticipated state tuition support distributions. However, the interest on the warrants may be paid from the debt service fund, from the operations fund, or the education fund in the case of anticipated state tuition support distributions. A governing body may not increase the debt service fund levy to pay for the interest on the warrants unless

1) the warrants have been issued; and
2) the school corporation has received the proceeds from the warrants.

The warrants have been authorized by the governing body in a resolution adopted at a public meeting in the year immediately preceding the year in which the warrants will be issued.

(c) The amount of principal of temporary loans maturing on or before June 30 for any fund may not exceed eighty percent (80%) of the amount of taxes and state tuition support distributions estimated to be collected or received for and distributed to the fund at the June settlement.

(d) The amount of principal of temporary loans maturing after June 30 and on or before December 31 may not exceed eighty percent (80%) of the amount of taxes and state tuition support distributions estimated to be collected or received for and distributed to the fund at the December settlement.

(e) The county auditor or the auditor's deputy shall determine the estimated amount of taxes and state
tuition support distributions to be collected or received and distributed. The warrants evidencing a loan in anticipation of tax revenue or state tuition support distributions may not be delivered to the purchaser of the warrant and payment may not be made on the warrant before January 1 of the year the loan is to be repaid. However, the proceedings necessary for the loan may be held and carried out before January 1 and before the approval. The loan may be made even though a part of the last preceding June or December settlement has not been received.

(f) Proceedings for the issuance and sale of warrants for more than one (1) fund may be combined. Separate warrants for each fund must be issued, and each warrant must state on the face of the warrant the fund from which the warrant's principal is payable. An action to contest the validity of a warrant may not be brought later than fifteen (15) days after the first publication of notice of sale.

(g) An issue of tax or state tuition support anticipation warrants may not be made if the total of all tax or state tuition support anticipation warrants exceeds twenty thousand dollars ($20,000) until the issuance is advertised for sale, bids are received, and an award is made by the governing body as required for the sale of bonds, except that the publication of notice of the sale is not necessary:

(1) outside the county; or
(2) more than ten (10) days before the date of sale.

SECTION 170. IC 20-49-9-14 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 14. (a) The organizer of a charter school is the fiscal agent for the charter school and has exclusive control of the funds received by the charter school and all financial matters pertaining to the charter school. For purposes of this chapter, all references to a school or a charter school, including, but not limited to, the obligation to repay an advance, incorporate the organizer of the charter school.

(b) With formal approval from the charter school's governing body, a charter school that has received an advance under this chapter may submit an application to the treasurer of state to renegotiate the terms of an advance. The application process established by the treasurer of state shall include information that permits the treasurer of state to determine whether amending the original terms of the advance will increase the likelihood that the outstanding advance balance, including accrued interest, will be paid in full.

(c) In making its determination, the treasurer of state may consider the following factors:

(1) whether the outstanding advance balance is free from obligation to or encumberment from any other lawful instrument, program, proceeding, or financial instrument;
(2) whether the annual per-student cost of the outstanding advance balance exceeds the average annual per-student cost of all outstanding advance balances;
(3) whether the annual per-student cost of the outstanding advance balance as a percentage of the basic tuition support received for the student exceeds five percent (5%);
(4) whether the annual per-student cost of the outstanding advance balance has increased over the last two (2) years; and
(5) any other factors determined relevant by the treasurer of state.

(d) If, after review of the information required under subsection (b) and consideration of the factors listed in subsection (c), the treasurer of state determines that renegotiating the original terms of the advance will increase the likelihood that the outstanding advance balance, including accrued interest, will be paid in full, the treasurer of state shall approve the school's request.

(e) If the treasurer of state approves a charter school's request, the charter school's governing body shall enter into a new agreement with the treasurer of state for repayment of the outstanding

HEA 1001 — CC 1
advance balance. The following apply:

(1) The new agreement must:
   (A) include a provision providing that the treasurer of state may withhold from funds due to the charter school to which the advance is made until the advance is paid; and
   (B) include any other provisions determined necessary by the treasurer of state to facilitate repayment.

(2) The new agreement may:
   (A) set a new term for the advance that does not exceed twenty-five (25) years from the date the original advance was made; and
   (B) set a new interest rate for the remaining term of the advance which may be no lower than one percent (1%) and no higher than two percent (2%) per annum.

(f) An application to amend the terms of an advance or amendment of the terms of an advance do not constitute a finding regarding the school's financial condition other than with respect to the repayment of an advance made under this chapter.

SECTION 171. IC 20-51-1-4.3, AS AMENDED BY P.L.184-2017, SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 4.3. "Eligible choice scholarship student" refers to an individual who:

(1) has legal settlement in Indiana;
(2) is at least five (5) years of age and less than twenty-two (22) years of age on the date in the school year specified in IC 20-33-2-7; and
(3) is a member of a household with an annual income of not more than three hundred percent (300%) of the amount required for the individual to qualify for the federal free or reduced price lunch program; and
(4) meets at least one (1) of the following conditions:
   (A) The individual is:
      (i) a student with a disability who requires special education and for whom an individualized education program has been developed under IC 20-35 or a service plan developed under 511 IAC 7-34; and
      (ii) a member of a household with an annual income of not more than two hundred percent (200%) of the amount required for the individual to qualify for the federal free or reduced price lunch program;
   (B) The individual is:
      (i) an individual who, because of the school corporation's residency requirement, would be required to attend a specific public school within a school corporation that has been placed in the lowest category or designation of school improvement under IC 20-31-8-4 (has been assigned an 'F' grade); and
      (ii) except as provided in IC 20-51-4-2.5, is a member of a household with an annual income of not more than one hundred fifty percent (150%) of the amount required for the individual to qualify for the federal free or reduced price lunch program;
   (C) Except as provided in IC 20-51-4-2.5, the individual is a member of a household with an annual income of not more than one hundred fifty percent (150%) of the amount required for the
individual to qualify for the federal free or reduced price lunch program and the individual was enrolled in kindergarten through grade 12 in a public school, including a charter school, in Indiana for at least two (2) semesters immediately preceding the first semester for which the individual receives a choice scholarship under IC 20-51-4.

(D) The individual or a sibling of the individual who, except as provided in IC 20-51-4-2.5, is a member of a household with an annual income of not more than one hundred fifty percent (150%) of the amount required for the individual to qualify for the federal free or reduced price lunch program and satisfies either of the following:

(i) The individual or a sibling of the individual received before July 1, 2013, a scholarship from a scholarship granting organization under IC 20-51-3 or a choice scholarship under IC 20-51-4 in a preceding school year; including a school year that does not immediately precede a school year in which the individual receives a scholarship from a scholarship granting organization under IC 20-51-3 or a choice scholarship under IC 20-51-4.

(ii) The individual or a sibling of the individual receives for the first time after June 30, 2013, a scholarship of at least five hundred dollars ($500) from a scholarship granting organization under IC 20-51-3 or a choice scholarship under IC 20-51-4 in a preceding school year; including a school year that does not immediately precede a school year in which the individual receives a scholarship from a scholarship granting organization under IC 20-51-3 or a choice scholarship under IC 20-51-4.

(E) Subject to IC 20-51-4-2.7, the individual:

(i) received an early education grant under IC 12-17.2-7.2;

(ii) used the grant described in item (i) to attend a prekindergarten program at an eligible school;

(iii) continues to meet the income eligibility requirements the individual was required to meet to receive an early education grant under IC 12-17.2-7.2; and

(iv) continues to attend the eligible school at which the individual attended a prekindergarten program as described in item (ii).

(A) The individual is a student with a disability who requires special education and for whom an individualized education program has been developed under IC 20-35 or a service plan developed under 511 IAC 7-34.

(B) The individual is an individual who, because of the school corporation's residency requirement, would be required to attend a specific public school within a school corporation that has been placed in the lowest category or designation of school improvement under IC 20-31-8-4 (has been assigned an "F" grade). An individual to whom this clause applies is not required to attend the public school before becoming eligible for a choice scholarship, and may not be required to return to the public school if the public school is placed in a higher category or designation under IC 20-31-8-4.

(C) The individual was enrolled in kindergarten through grade 12, in a public school, including a charter school, in Indiana for at least two (2) semesters immediately preceding the first semester for which the individual receives a choice scholarship under IC 20-51-4.

(D) The individual or a sibling of the individual who, either received before July 1, 2013, a scholarship from a scholarship granting organization under IC 20-51-3 or a choice scholarship under IC 20-51-4 in a preceding school year, including a school year that does not immediately precede a school year in which the individual receives a scholarship from
a scholarship granting organization under IC 20-51-3 or a choice scholarship under IC 20-51-4; or receives for the first time after June 30, 2013, a scholarship of at least five hundred dollars ($500) from a scholarship granting organization under IC 20-51-3 or a choice scholarship under IC 20-51-4 in a preceding school year, including a school year that does not immediately precede a school year in which the individual receives a scholarship from a scholarship granting organization under IC 20-51-3 or a choice scholarship under IC 20-51-4.

(E) Subject to IC 20-51-4-2.7, the individual received an early education grant under IC 12-17.2-7.2, used the grant to attend a prekindergarten program at an eligible school, and continues to attend the eligible school at which the individual attended a prekindergarten program as described in this clause.

(F) The individual is in foster care.

SECTION 172. IC 20-51-1-5, AS AMENDED BY P.L.211-2013, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 5. "Eligible student" refers to an individual who:

1. has legal settlement in Indiana;
2. is at least five (5) years of age and less than twenty-two (22) years of age on the date in the school year specified in IC 20-33-2-7;
3. either has been or is currently enrolled in a participating school; and
4. is a member of a household with an annual income of not more than two hundred percent (200%) three hundred percent (300%) of the amount required for the individual to qualify for the federal free or reduced price lunch program.

SECTION 173. IC 20-51-1-5.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 5.5. "Parent", for purposes of IC 20-51-4, includes the foster parent of an eligible choice scholarship student.

SECTION 174. IC 20-51-4-2, AS AMENDED BY P.L.211-2013, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 2. (a) Subject to subsection (b), except as provided in subsection (b), an eligible choice scholarship student is entitled to a choice scholarship under this chapter for each school year beginning after June 30, 2011, that the eligible choice scholarship student enrolls in an eligible school.

(b) The department may not award more than:

1. seven thousand five hundred (7,500) choice scholarships for the school year beginning July 1, 2011, and ending June 30, 2012; and
2. fifteen thousand (15,000) choice scholarships for the school year beginning July 1, 2012, and ending June 30, 2013.

The department shall establish the standards used to allocate choice scholarships among eligible choice scholarship students.

(b) An eligible choice scholarship student is not entitled to a choice scholarship under this chapter for a particular year if the eligible choice scholarship student receives an annual grant amount under IC 20-51.4-4-2 under the Indiana education scholarship account program for the same school year.

SECTION 175. IC 20-51-4-2.5 IS REPEALED [EFFECTIVE JULY 1, 2021]. Sec. 2.5: Notwithstanding IC 20-51-1-4.3(3)(B), IC 20-51-1-4.3(3)(C), or IC 20-51-1-4.3(3)(D)(ii), an individual who initially meets the income requirements under IC 20-51-1-4.3(3)(B), IC 20-51-1-4.3(3)(C), or
IC 20-51-1-4.3(3)(D)(ii) and is a member of a household whose income subsequently increases is considered to meet the income requirements for as long as the individual is enrolled in an eligible school and is a member of a household with an annual income of not more than two hundred percent (200%) of the amount required for the individual to qualify for the federal free or reduced price lunch program.

SECTION 176. IC 20-51-4-2.7, AS ADDED BY P.L.184-2017, SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 2.7. An eligible choice scholarship student described in IC 20-51-1-4.3(3)(E) may only use a choice scholarship awarded to the eligible choice scholarship student under this chapter to attend an eligible school at which the individual used an early education grant under IC 12-17.2-7.2 to attend a prekindergarten program unless the eligible choice scholarship student otherwise qualifies for a choice scholarship under IC 20-51-1-4.3(3)(A) through IC 20-51-1-4.3(3)(D) or IC 20-51-1-4.3(4)(F) and this chapter.

SECTION 177. IC 20-51-4-4, AS AMENDED BY P.L.108-2019, SECTION 234, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 4. (a) The amount an eligible choice scholarship student is entitled to receive under this chapter for a school year is equal to the following:

1. The least lesser of the following:
   (A) The sum of the tuition or transfer tuition and fees required for enrollment or attendance of the eligible choice scholarship student at the eligible school selected by the eligible choice scholarship student for a school year that the eligible choice scholarship student (or the parent of the eligible choice scholarship student) would otherwise be obligated to pay to the eligible school.
   (B) An amount equal to
      (i) ninety percent (90%) of the state tuition support amount determined under section 5 of this chapter if the eligible choice scholarship student is a member of a household with an annual income of not more than the amount required for the eligible choice scholarship student to qualify for the federal free or reduced price lunch program;
      (ii) seventy percent (70%) of the state tuition support amount determined under section 5 of this chapter if the eligible choice scholarship student is a member of a household with an annual income of, in the case of an individual not described in section 2.5 of this chapter or item (i), not more than one hundred twenty-five percent (125%) of the amount required for the eligible choice scholarship student to qualify for the federal free or reduced price lunch program; and
      (iii) fifty percent (50%) of the state tuition support amount determined under section 5 of this chapter if the eligible choice scholarship student is a member of a household with an annual income of, in the case of an individual not described in section 2.5 of this chapter or item (i) or (ii), not more than one hundred fifty percent (150%) of the amount required for the eligible choice scholarship student to qualify for the federal free or reduced price lunch program; or, in the case of an individual described in section 2.5 of this chapter, not more than two hundred percent (200%) of the amount required for the eligible choice scholarship student to qualify for the federal free or reduced price lunch program.
   (2) In addition to the amount described in subdivision (1), if the eligible choice scholarship student has been identified as eligible for special education services under IC 20-35 and the eligible school provides the necessary special education or related services to the eligible choice scholarship student.

HEA 1001 — CC 1
student, any amount that a school corporation would receive under IC 20-43-7 for the eligible choice
scholarship student if the eligible choice scholarship student attended the school corporation. However, if an eligible choice scholarship student changes schools during the school year after the December 1 count under IC 20-43-7-1 of eligible pupils enrolled in special education programs and the eligible choice scholarship student enrolls in a different eligible school, any choice scholarship amounts paid to the eligible choice scholarship student for the remainder of the school year after the eligible choice scholarship student enrolls in the different eligible school shall not include amounts that a school corporation would receive under IC 20-43-7 for the eligible choice scholarship student if the eligible choice scholarship student attended the school corporation.

(b) The amount an eligible choice scholarship student is entitled to receive under this chapter if the eligible student applies for the choice scholarship under section 7(e) of this chapter shall be reduced on a prorated basis in the manner prescribed in section 6 of this chapter.

SECTION 178. IC 20-51-4-5, AS AMENDED BY P.L.106-2016, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 5. The state tuition support amount to be used in section 4(a)(1)(B) of this chapter for an eligible choice scholarship student is the amount determined under the last STEP of the following formula:

STEP ONE: Determine the school corporation in which the eligible choice scholarship student has legal settlement.

STEP TWO: Determine the amount of state tuition support that the school corporation identified under STEP ONE is eligible to receive under IC 20-43 for the state fiscal year in which the current school year begins, excluding the basic tuition support amount made under IC 20-43-6 and grants made under IC 20-43-10-2. However, the amount does not include amounts provided for special education grants under IC 20-43-7 and career and technical education grants under IC 20-43-8.

STEP THREE: Determine the result of:
(A) the STEP TWO amount; divided by
(B) the current ADM (as defined in IC 20-43-1-10) for the school corporation identified under STEP ONE for the state fiscal year used in STEP TWO.

SECTION 179. IC 20-51-4-10, AS AMENDED BY P.L.106-2016, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 10. The department shall distribute choice scholarships at least once each semester, or at equivalent intervals. The department may distribute the choice scholarship to the eligible choice scholarship student (or the parent of the eligible choice scholarship student) for the purpose of paying the educational costs described in section 4(1)(A) of this chapter (before July 1, 2017) or in section 4(a)(1)(A) of this chapter. (after June 30, 2017). For the distribution to be valid, the eligible choice scholarship student (or the parent of the eligible choice scholarship student) and the eligible school providing educational services to the eligible choice scholarship student must annually sign a form, prescribed by the department to endorse distributions for the particular school year. If:

(1) an eligible choice scholarship student who is receiving a choice scholarship for a school year changes schools during the school year after signing the form to endorse distributions for that school year; and
(2) the eligible choice scholarship student enrolls in a different eligible school that has not signed the form to endorse distributions for that school year;

the eligible choice scholarship student (or the parent of the eligible choice scholarship student) and the

HEA 1001 — CC 1

194
eligible school must sign the form prescribed by the department to endorse distributions for the particular school year.

SECTION 180. IC 20-51.4 IS ADDED TO THE INDIANA CODE AS A NEW ARTICLE TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]:

ARTICLE 51.4. INDIANA EDUCATION SCHOLARSHIP ACCOUNT PROGRAM
Chapter 1. Applicability
Sec. 1. This article applies after June 30, 2021.
Chapter 2. Definitions
Sec. 1. The definitions in this chapter apply throughout this article.
Sec. 2. "Account" refers to an Indiana education scholarship account established by an eligible student's parent or an emancipated (as described in IC 20-26-11-4) eligible student under IC 20-51.4-4-1.
Sec. 3. "Annual grant amount" refers to the annual grant amount deposited into the eligible student's account under IC 20-51.4-4-2.
Sec. 4. "Eligible student" refers to an individual who:
   (1) has legal settlement in Indiana;
   (2) is at least five (5) years of age and less than twenty-two (22) years of age on the date in the school year specified in IC 20-33-2-7;
   (3) is a student with a disability at the time the account is established who requires special education and for whom:
       (A) an individualized education program;
       (B) a service plan developed under 511 IAC 7-34; or
       (C) a choice special education plan developed under 511 IAC 7-49;
   (4) meets the annual income qualification requirement for a choice scholarship student under IC 20-51-1.
Sec. 5. "Fund" refers to the Indiana education scholarship account program fund established by IC 20-51.4-4-3.
Sec. 6. "Participating entity" refers to an individual or entity authorized by the treasurer of state to participate in the program under IC 20-51.4-5-2.
Sec. 7. "Program" refers to the Indiana education scholarship account program established by IC 20-51.4-3-1.
Sec. 8. "Public school" refers to a school maintained by a school corporation or a charter school.
Sec. 9. (a) "Qualified expenses" refers to the following expenses provided by a participating entity related to the education of an eligible student for which scholarship money in an account may be used:
   (1) Tuition and fees at a qualified school, public school, or other participating entity.
   (2) Fees for:
       (A) national norm referenced or criterion referenced examinations;
       (B) advanced placement examinations, Cambridge International courses, International Baccalaureate courses, or College-Level Examination Program (CLEP) examinations; or
       (C) statewide assessments associated with industry recognized credentials.
   (3) Educational services for an eligible student who is a student with a disability.
   (4) Payments associated with the use of paraprofessional or educational aides.
(5) Services contracted for and provided by a school corporation, charter school, magnet school, or qualified school, including:
   (A) individual classes;
   (B) extracurricular activities or programs; or
   (C) additional programs, resources, or staffing defined in the student's education plan.
(6) Occupational therapy for a student with a disability, provided in accordance with the eligible student's individualized education program developed under IC 20-35 or service plan developed under 511 IAC 7-34.
(7) Subject to IC 20-51.4-4-7, fees for transportation paid to a fee-for-service transportation provider for the eligible student to travel to and from an approved special education service provider.
(8) Tuition and fees to attend training programs and camps that have a focus on:
   (A) vocational skills;
   (B) academic skills;
   (C) life skills;
   (D) independence; or
   (E) soft job skills that are character traits and interpersonal skills that characterize a person's relationships with other people.
(9) Additional services and therapies prescribed by the eligible student's treating physician in accordance with generally accepted standards of care to improve outcomes for the student in addition to any services currently being provided by the school, insurance, or the Medicaid program.
(10) Fees for the management of the account, as described in IC 20-51.4-3-2(c).

(b) This subsection does not apply to subsection (a)(3), (a)(6), (a)(7), or (a)(8). The term includes only services that are provided in person. The term does not include any virtual or distance learning services.

Sec. 10. "Qualified school" refers to a nonpublic school accredited by either the state board or a national or regional accreditation agency that is recognized by the state board:
   (1) to which an eligible student is required to pay tuition to attend; and
   (2) that agrees to enroll an eligible student.

Chapter 3. Administration of Indiana Education Scholarship Accounts

Sec. 1. The Indiana education scholarship account program is established to provide grants to a parent of an eligible student or an emancipated eligible student under IC 20-51.4-4 after June 30, 2022.

Sec. 2. (a) The program shall be administered by the treasurer of state in consultation with the state board and the department.
   (b) The treasurer of state may contract with one (1) or more entities to maintain and manage accounts established under IC 20-51.4-4-1 after issuing a request for proposal under IC 5-22-9. Each entity shall:
      (1) meet qualification requirements established by the treasurer of state; and
      (2) comply with generally accepted accounting principles.
   (c) The treasurer of state shall establish reasonable fees for entities described in subsection (b) participating in the program based upon market rates.

Sec. 3. (a) The program is subject to annual audit by an independent public accounting firm.
retained by the treasurer of state.

(b) The treasurer of state shall promptly transmit copies of each annual audit to the governor and, in an electronic format under IC 5-14-6, the general assembly. Upon request, the treasurer of state shall make copies of the audit available to the public.

Sec. 4. (a) After June 30, 2023, the treasurer of state shall administer an annual survey of parents of eligible students and emancipated eligible students who maintain an account under IC 20-51.4-4-1. The survey must request information:

1. regarding when the account was established and the number of grants received;
2. relating to relative satisfaction with the program; and
3. regarding opinions on any topics, items, or issues that the treasurer of state determines may improve the effectiveness of the program or the education experience of the eligible student or the eligible student's family.

(b) Not later than November 1, 2023, and each November 1 thereafter, the treasurer of state shall annually provide a summary of the survey administered under subsection (a) to the governor and, in an electronic format under IC 5-14-6, the legislative council.

Sec. 5. The treasurer of state shall provide online services and capabilities including, but not limited to, the following:

1. A method for parents to submit an application agreement described in IC 20-51.4-4-1(a).
2. A method for a participating entity to submit the intent of the participating entity to participate in the program.
3. A method for parents to identify and select participating entities participating in the program.
4. A method for parents and participating entities to initiate and receive payments from an eligible student's account.
5. A method for parents to rate the parent's experience with a participating entity and the ability for other parents of eligible students to see the rating.
6. Methods that are intuitive and allow for contributions to be easily made to an eligible student's account.
7. Resources the family of an eligible student can access to learn about advocacy groups available to provide information and resources to the eligible student's family.

Sec. 6. (a) The department shall provide services that offer objective advice upon request to parents of an eligible student or an emancipated eligible student relating to services that can help meet the eligible student's or emancipated eligible student's particular needs.

(b) The department may contract with a third party provider to provide the services described in subsection (a).

Sec. 7. For each school year, the treasurer of state shall determine, based on the amount of funds available for the program, the number of grants that the treasurer of state will award under the program. The number of applications approved and the number of grants awarded under this article by the treasurer of state for the school year may not exceed the number determined by the treasurer of state under this section.

Chapter 4. Account Program Fund and Accounts

Sec. 1. (a) After June 30, 2022, a parent of an eligible student or an emancipated eligible student may establish an Indiana education scholarship account for the eligible student by entering into a written agreement with the treasurer of state on a form prepared by the treasurer of state. The
treauser of state shall establish a date by which an application to establish an account for the 2022-2023 school year must be submitted. However, for a school year beginning after July 1, 2022, applications must be submitted for an eligible student not later than April 1 for the immediately following school year. The account of an eligible student shall be made in the name of the eligible student. The treasurer of state shall make the agreement available on the Internet web site of the treasurer of state. To be eligible, a parent of an eligible student or an emancipated eligible student wishing to participate in the program must agree that:

(1) a grant deposited in the eligible student's account under section 2 of this chapter and any interest that may accrue in the account will be used only for the eligible student's qualified expenses;
(2) money in the account when the account is terminated reverts to the state general fund;
(3) the parent of the eligible student or the emancipated eligible student will use part of the money in the account:
   (A) for the eligible student's study in the subject of reading, grammar, mathematics, social studies, or science; or
   (B) for use in accordance with the eligible student's:
      (i) individualized education program;
      (ii) service plan developed under 511 IAC 7-34;
      (iii) choice special education plan developed under 511 IAC 7-49; or
      (iv) plan developed under Section 504 of the federal Rehabilitation Act of 1973, 29 U.S.C. 794;
(4) the eligible student will not be enrolled in a school that receives tuition support under IC 20-43; and
(5) the eligible student will take the statewide assessment, as applicable based on the eligible student's grade level, as provided under IC 20-32-5.1, or the assessment specified in the eligible student's:
   (A) individualized education program developed under IC 20-35;
   (B) service plan developed under 511 IAC 7-34;
   (C) choice special education plan developed under 511 IAC 7-49; or
   (D) plan developed under Section 504 of the federal Rehabilitation Act of 1973, 29 U.S.C. 794.

(b) A parent of an eligible student may enter into a separate agreement under subsection (a) for each child of the parent. However, not more than one (1) account may be established for each eligible student.

(c) The account must be established under subsection (a) by a parent of an eligible student or an emancipated eligible student for a school year on or before a date established by the treasurer of state, which must be at least thirty (30) days before the fall ADM count date established by the state board under IC 20-43-4-3. A parent of an eligible student or an emancipated eligible student may not enter into an agreement under this section or maintain an account under this chapter if the eligible student receives a choice scholarship under IC 20-51-4 for the same school year. An eligible student may not receive a grant under section 2 of this chapter if the eligible student is currently included in a school corporation's ADM count under IC 20-43-4.

(d) Except as provided in subsections (e) and (f), an agreement made under this section is valid for one (1) school year while the eligible student is in kindergarten through grade 12 and may be
renewed annually. Upon graduation or receipt of a certificate of completion under the eligible student's individualized education program, the eligible student's account is terminated.

(e) An agreement entered into under this section terminates automatically for an eligible student if:

(1) the eligible student no longer resides in Indiana while the eligible student is eligible to receive grants under section 2 of this chapter; or
(2) the account is not renewed within three hundred ninety-five (395) days after the date the account was either established or last renewed.

If an account is terminated under this section, money in the eligible student's account, including any interest accrued, reverts to the state general fund.

(f) An agreement made under this section for an eligible student while the eligible student is in kindergarten through grade 12 may be terminated before the end of the school year if the parent of the eligible student or the emancipated eligible student notifies the treasurer of state in a manner specified by the treasurer of state.

(g) A distribution made to an account under section 3 of this chapter is considered tax exempt as long as the distribution is used for a qualified expense. The amount is subtracted from the definition of adjusted federal gross income under IC 6-3-1-3.5 to the extent the distribution used for the qualified expense is included in the taxpayer's adjusted federal gross income under the Internal Revenue Code.

(h) The department shall establish a student test number as described in IC 20-19-3-9.4 for each eligible student. The treasurer of state shall provide the department information necessary for the department to comply with this subsection.

Sec. 2. (a) An eligible student who currently maintains an account is entitled to an annual grant amount for each school year until the student graduates or obtains a certificate of completion under the student's individualized education program. An eligible student may not receive a grant under this section after graduating or obtaining a certificate of completion. The annual grant amount shall be paid from the fund. The treasurer of state, with notice to the department, shall deposit the annual grant amount under this section, in quarterly deposits, into an eligible student's account in a manner established by the treasurer of state. The treasurer of state may deduct an amount of not more than three percent (3%) from each quarterly distribution to accounts under this article to cover the costs of managing the accounts and administering the program.

(b) Except as provided in subsection (c), at the end of the year in which an account is established, the parent of an eligible student or the emancipated eligible student may roll over for use in a subsequent year a maximum of one thousand dollars ($1,000). However, for each year thereafter, the parent of the eligible student or the emancipated eligible student may roll over one thousand dollars ($1,000) plus any amount rolled over in a previous year.

(c) An eligible student's account shall terminate the later of:

(1) the date the student graduates high school; or
(2) July 1 of the year in which the student graduates high school.

Any money, including interest that remains in the eligible student's account when it terminates under this subsection reverts to the state general fund.

Sec. 3. (a) The Indiana education scholarship account program fund is established for the purpose of providing grants to eligible students under the program. Money appropriated to the fund during the state fiscal year beginning July 1, 2021, and ending June 30, 2022, may only be used
for the administrative costs to establish the program. However, money appropriated to the fund during the state fiscal year beginning July 1, 2022, and ending June 30, 2023, may be used to provide grants under this chapter in the manner prescribed in section 2 of this chapter.

(b) The treasurer of state shall administer the fund.

(c) The fund consists of the following:
   (1) Appropriations by the general assembly.
   (2) Interest deposited in the fund under subsection (d).
   (3) Donations, gifts, and money received from any other source, including transfers from other funds or accounts.

(d) The treasurer of state shall invest money in the fund not currently needed to meet the obligations of the fund in the same manner as other public money may be invested. Interest that accrues from these investments shall be deposited in the fund.

(e) Money in the fund at the end of a state fiscal year reverts to the state general fund.

Sec. 4. (a) Subject to sections 5 and 10 of this chapter, the annual grant amount under section 2 of this chapter for an eligible student equals, subject to subsection (b), ninety percent (90%) of the amount determined in the last STEP of the following formula:

   STEP ONE: Determine the school corporation in which the eligible student has legal settlement.

   STEP TWO: Determine the amount of state tuition support that the school corporation identified under STEP ONE is eligible to receive under IC 20-43-6 for the state fiscal year in which the immediately preceding school year begins. The amount does not include amounts provided for special education grants under IC 20-43-7, career and technical education grants under IC 20-43-8, or grants under IC 20-43-10.

   STEP THREE: Determine the result of:
   (A) the STEP TWO amount; divided by
   (B) the current ADM (as defined in IC 20-43-1-10) for the school corporation identified under STEP ONE for the state fiscal year used in STEP TWO.

   An eligible student may choose to receive special education services from the school corporation required to provide the special education services to the eligible student under 511 IAC 7-34-1. However, if an eligible student described in subsection (a) chooses not to receive special education or related services from a school corporation required to provide the services to the eligible student under 511 IAC 7-34-1, the annual grant amount for the eligible student shall, in addition to the amount described in subsection (a), include the amount the school corporation would receive under IC 20-43-7 for the eligible student if the eligible student attended the school corporation.

   The annual grant amounts provided in subsection (a) shall be rounded as provided in IC 20-43-3-1(4).

Sec. 5. If an eligible student's agreement under section 1 of this chapter is in effect for less than an entire school year, the annual grant amount provided under section 2 of this chapter for that school year shall be reduced on a prorated basis in a manner prescribed by the treasurer of state to reflect the length of the agreement. In the event an eligible student's account is terminated because the eligible student enrolls in a school that receives tuition support under IC 20-43, the balance in the account at the time the account is terminated shall be transferred to the school corporation or charter school in which the eligible student enrolls. In the event that special
education grant funding under section 4(b) of this chapter has been deposited into the eligible student’s account but the eligible student subsequently begins receiving special education services from a school that receives funding under IC 20-43, the balance in the account up to the amount deposited under section 4(b) of this chapter shall be transferred to the school corporation or charter school that provides the special education services to the student.

Sec. 6. Upon entering into or renewing an agreement under this chapter, the treasurer of state shall provide to the parent of an eligible student or an emancipated eligible student a written explanation of the authorized uses of the money in the account and the responsibilities of the parent of an eligible student or an emancipated eligible student and the treasurer of state regarding an account established under section 1 of this chapter.

Sec. 7. A parent of an eligible student may use not more than seven hundred fifty dollars ($750) of the annual grant amount received under this chapter each school year for fees for transportation paid to a fee-for-service transportation provider for the eligible student to travel to and from an approved service provider. However, the treasurer of state, in consultation with the department, shall establish criteria and a process by which a parent of an eligible student may receive a waiver from the limit imposed on transportation fees under this section.

Sec. 8. This chapter does not prohibit a parent of an eligible student or an emancipated eligible student from making a payment for any qualified expense from a source other than the eligible student’s account. The parent of an eligible student or an emancipated eligible student is responsible for the payment of any tuition required by a qualified school that is not paid from the eligible student’s account.

Sec. 9. A participating entity that receives a payment for a qualified expense may not refund any part of the payment directly to the parent of the eligible student or the emancipated eligible student. Any refund provided by a participating entity shall be deposited into the eligible student’s account.

Sec. 10. (a) The treasurer of state shall freeze the account established under section 1 of this chapter of any parent of an eligible student or an emancipated eligible student who:

(1) fails to comply with the terms of the agreement established under section 1 of this chapter;
(2) fails to comply with applicable laws or regulations; or
(3) substantially misuses funds in the account.

(b) The treasurer of state shall send written notice to the parent of the eligible student or the emancipated eligible student stating the reason for the freeze under subsection (a). The treasurer of state may also send notice to the attorney general or the prosecuting attorney in the county in which the parent of the eligible student or the emancipated eligible student resides if the treasurer of state believes a crime has been committed or a civil action relating to the account is necessary.

(c) A parent of an eligible student or an emancipated eligible student whose account has been frozen under subsection (a) may petition the treasurer of state for redetermination of the decision under subsection (a) within thirty (30) days after the date the treasurer of state sends notice to the parent of the eligible student or the emancipated eligible student under subsection (b). The petition must contain a written explanation stating why the treasurer of state was incorrect in freezing the account under subsection (a). If the treasurer of state does not receive a timely submitted petition from a parent of an eligible student or an emancipated eligible student under this subsection, the treasurer of state shall terminate the account.

(d) The treasurer of state shall review a petition received under subsection (c) within fifteen (15) business days of receipt of the petition and issue a redetermination letter to the parent of the eligible

HEA 1001 — CC 1

201
student or the emancipated eligible student. If the treasurer of state overturns the treasurer of state's initial decision under subsection (a), the treasurer of state shall immediately unfreeze the account. If the treasurer of state affirms the decision under subsection (a), the treasurer of state shall give notice of the affirmation to the parent of the eligible student or the emancipated eligible student and terminate the account.

Sec. 11. Notwithstanding 511 IAC 7-34-1(d)(4), a public school is not required to make available special education and related services to an eligible student if the eligible student receives funds under section 2 of this chapter and the special education services are provided to the eligible student by the participating entity. This section may not be construed as a restriction or limitation on any of the rights, benefits, and protections granted to an individual under the federal Individuals with Disabilities Education Improvement Act of 2004 (20 U.S.C. 1400 et seq.).

Sec. 12. Distributions made to an account under section 2 of this chapter or money in the account may not be treated as income or a resource for purposes of qualifying for any other federal or state grant or program administered by the state or a political subdivision.

Chapter 5. Participating Entities

Sec. 1. It is the intent of the general assembly to honor the autonomy of nonpublic schools that choose and are authorized to become participating entities under this article. A nonpublic eligible school is not an agent of the state or federal government, and therefore:

(1) the treasurer of state, state board, department, or any other state agency may not in any way regulate the educational program of a nonpublic school that accepts money from an account under this article, including the regulation of curriculum content, religious instruction or activities, classroom teaching, teacher and staff hiring requirements, and other activities carried out by the nonpublic school;

(2) the creation of the program does not expand the regulatory authority of the state or the state's officers to impose additional regulation of nonpublic schools beyond those necessary to enforce the requirements of the program; and

(3) an accredited nonpublic school that is a participating entity may provide for the educational needs of students without governmental control.

Sec. 2. (a) The following individuals or entities may become a participating entity by submitting an application to the treasurer of state in a manner prescribed by the treasurer of state:

(1) A qualified school.

(2) An individual who or tutoring agency that provides private tutoring.

(3) An individual who or entity that provides services to a student with a disability in accordance with an individualized education program developed under IC 20-35 or a service plan developed under 511 IAC 7-34 or generally accepted standards of care prescribed by the eligible student's treating physician.

(4) An individual who or entity that offers a course or program to an eligible student.

(5) A licensed occupational therapist.

(6) Entities that provide assessments.

(b) The treasurer of state shall approve an application submitted under subsection (a) if the individual or entity meets the criteria to serve as a participating entity.

(c) If it is reasonably expected by the treasurer of state that a participating entity will receive, from payments made under the program, more than fifty thousand dollars ($50,000) during a particular school year, the participating entity shall, on or before a date prescribed by the treasurer
of state:
(1) post a surety bond in an amount equal to the amount expected to be paid to the participating entity under the program for the particular school year; or
(2) provide the treasurer of state evidence, in a manner prescribed by the treasurer of state, indicating that the participating entity has unencumbered assets sufficient to pay the treasurer of state an amount equal to the amount expected to be paid to the participating entity under the program during the particular school year.

d) Each participating entity that accepts payments made from an account under this article shall provide a receipt to the parent of an eligible student or to the emancipated eligible student for each payment made.

Sec. 3. (a) Each qualified school that is a participating entity that accepts payments for tuition and fees made from an account under the program shall administer to its eligible students, for the applicable grade levels as provided under IC 20-32-5.1, the statewide assessment unless otherwise prescribed by the eligible student's:
(1) individualized education program;
(2) service plan developed under 511 IAC 7-34;
(3) choice special education plan developed under 511 IAC 7-49; or
(4) plan developed under Section 504 of the federal Rehabilitation Act of 1973, 29 U.S.C. 794.

(b) Upon receipt of the statewide assessment test results, the department shall, subject to the federal Family Educational Rights and Privacy Act (20 U.S.C. 1232g) and any regulations adopted under that act:
(1) aggregate the statewide assessment test results according to the grade level, gender, race, and family income level of all eligible students; and
(2) make the results determined under subdivision (1) available on the department's Internet web site.

Sec. 4. (a) The treasurer of state may refuse to allow a participating entity to continue participation in the program and revoke the participating entity's status as a participating entity if the treasurer of state determines that the participating entity accepts payments made from an account under this article and:
(1) has failed to provide any educational service required by state or federal law to an eligible student receiving instruction from the participating entity; or
(2) has routinely failed to meet the requirements of a participating entity under the program.

(b) If the treasurer of state revokes a participating entity's status as a participating entity in the program, the treasurer of state shall provide notice of the revocation within thirty (30) days of the revocation to each parent of an eligible student and to each emancipated eligible student receiving instruction from the participating entity who has paid the participating entity from the eligible student's account.

(c) The treasurer of state may permit a former participating entity described in subsection (a) to reapply with the treasurer of state for authorization to be a participating entity on a date established by the treasurer of state, which may not be earlier than one (1) year after the date on which the former participating entity's status as a participating entity was revoked under subsection (a). The treasurer of state may establish reasonable criteria or requirements that the former participating entity must meet before being reapproved by the treasurer of state as a participating entity.
Sec. 5. An approved participating entity:
   (1) may not charge an eligible student participating in the program an amount greater than a similarly situated student who is receiving the same or similar services; and
   (2) shall provide a receipt to a parent of an eligible student or an emancipated eligible student for each qualified expense charged for education or related services provided to the eligible student.

Sec. 6. The treasurer of state shall annually make available on the treasurer of state's Internet web site a list of participating entities.

Chapter 6. Rulemaking

Sec. 1. (a) The treasurer of state shall adopt rules under IC 4-22-2 necessary to administer this article.

   (b) The state board shall adopt rules under IC 4-22-2 to establish a procedure to establish an Indiana education scholarship account education service plan for an eligible student.

SECTION 181. IC 21-17-5-6, AS AMENDED BY P.L.107-2019, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 6. Whenever a police officer retires after at least twenty (20) years of service, the police officer may retain the officer's service weapon. The officer is entitled to receive, in recognition of the service to the educational institution and the public, a badge that indicates that the officer is retired. Upon retirement, the state police department shall issue to the police officer an identification card that:
   (1) states the police officer's name and rank at retirement;
   (2) states the officer's retired status; and
   (3) notes the officer's authority to retain the service weapon.

A retired police officer described in this section is entitled to a lifetime license to carry a handgun as described under IC 35-47-2-3(f). IC 35-47-2-3(g).

SECTION 182. IC 21-39-4-7, AS AMENDED BY P.L.107-2019, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 7. Whenever a police officer retires after at least twenty (20) years of service, the police officer may retain the officer's service weapon. The officer is entitled to receive, in recognition of the service to the state educational institution and the public, a badge that indicates that the officer is retired. Upon retirement, the state police department shall issue to the police officer an identification card that:
   (1) states the police officer's name and rank at retirement;
   (2) states the officer's retired status; and
   (3) notes the officer's authority to retain the service weapon.

A police officer described in this section is entitled to a lifetime license to carry a handgun as described under IC 35-47-2-3(f). IC 35-47-2-3(g).

SECTION 183. IC 22-4-25-1, AS AMENDED BY P.L.122-2019, SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 1. (a) There is created in the state treasury a special fund to be known as the special employment and training services fund. All interest on delinquent contributions and penalties collected under this article, together with any voluntary contributions tendered as a contribution to this fund, shall be paid into this fund. The money shall not be expended or available for expenditure in any manner which would permit their substitution for (or a corresponding reduction in) federal funds which would in the absence of the money be available to finance expenditures for the administration of this article, but nothing in this section shall prevent the money from being used as a revolving fund to cover expenditures necessary and proper under the law for which federal funds have
been duly requested but not yet received, subject to the charging of expenditures against the funds when received. The money in this fund shall be used by the department for the payment of refunds of interest on delinquent contributions and penalties so collected, for the payment of costs of administration which are found not to have been properly and validly chargeable against federal grants or other funds received for or in the employment and training services administration fund, on and after July 1, 1945. The money shall be available either to satisfy the obligations incurred by the department directly, or by transfer by the department of the required amount from the special employment and training services fund to the employment and training services administration fund. The department shall order the transfer of the funds or the payment of any obligation or expenditure and the funds shall be paid by the treasurer of state on requisition drawn by the department and certified by the commissioner. The money in this fund is specifically made available to replace within a reasonable time any money received by this state pursuant to 42 U.S.C. 502, as amended, which, because of any action or contingency, has been lost or has been expended for purposes other than or in amounts in excess of those approved by the United States Department of Labor. The money in this fund shall be continuously available to the department for expenditures in accordance with the provisions of this section and for the prevention, detection, and recovery of delinquent contributions, penalties, and improper benefit payments, and shall not lapse at any time or be transferred to any other fund, except as provided in this article. Except as provided in subsection (e), after making the grants required under subsection (c), the department may expend an amount not to exceed ten million dollars ($10,000,000) eleven million five hundred thousand dollars ($11,500,000) in a state fiscal year for the purpose of prevention, detection, and recovery of delinquent contributions, penalties, and improper benefit payments, unless an additional amount is approved by the budget committee. Nothing in this section shall be construed to limit, alter, or amend the liability of the state assumed and created by IC 22-4-28, or to change the procedure prescribed in IC 22-4-28 for the satisfaction of the liability, except to the extent that the liability may be satisfied by and out of the funds of the special employment and training services fund created by this section. Each state fiscal year, the commissioner shall make the training grants required under subsection (c) before amounts are expended from the fund in accordance with this section for any other purpose.

(b) If on December 31 the balance in the special employment and training services fund exceeds eight million five hundred thousand dollars ($8,500,000) eleven million five hundred thousand dollars ($11,500,000), the department shall order, not later than thirty (30) days after December 31, payment of the amount that exceeds eight million five hundred thousand dollars ($8,500,000) eleven million five hundred thousand dollars ($11,500,000) into the unemployment insurance benefit fund.

(c) Subject to the availability of funds, on July 1 each year the commissioner shall release the following amounts before expenditures are made in accordance with this section for any other purpose:

1. One million dollars ($1,000,000) Four million dollars ($4,000,000) to the state educational institution established under IC 21-25-2-1 for training provided to participants in apprenticeship programs approved by the United States Department of Labor, Bureau of Apprenticeship and Training.
2. Four million dollars ($4,000,000) to the state educational institution instituted and incorporated under IC 21-22-2-1 for training provided to participants in joint labor and management apprenticeship programs approved by the United States Department of Labor, Bureau of Apprenticeship and Training.
3. Two hundred fifty thousand dollars ($250,000) for journeyman upgrade training to each of the state educational institutions described in subdivisions (1) and (2).
(4) Four hundred thousand dollars ($400,000) annually for training and counseling assistance:
   (A) provided by Hometown Plans under 41 CFR 60-4.5; and
   (B) approved by the United States Department of Labor, Bureau of Apprenticeship and Training;
   to individuals who have been unemployed for at least four (4) weeks or whose annual income is less
   than twenty thousand dollars ($20,000).
(5) Three hundred thousand dollars ($300,000) annually for training and counseling assistance
   provided by the state institution established under IC 21-25-2-1 to individuals who have been
   unemployed for at least four (4) weeks or whose annual income is less than twenty thousand dollars
   ($20,000) for the purpose of enabling those individuals to apply for admission to apprenticeship
   programs offered by providers approved by the United States Department of Labor, Bureau of
   Apprenticeship and Training.
(d) Each state educational institution described in subsection (c) is entitled to keep ten percent (10%)
   of the funds released under subsection (c) for the payment of costs of administering the funds. On each
   June 30 following the release of the funds, any funds released under subsection (c) not used by the state
   educational institutions under subsection (c) shall be returned to the special employment and training
   services fund.
SECTION 184. IC 31-19-26.5-3, AS ADDED BY P.L.146-2008, SECTION 562, IS AMENDED TO
READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 3. (a) Subject to section 4 of this chapter,
the department shall make payments of adoption subsidy under this chapter for the benefit of a child
with special needs if the department has:
   (1) either:
      (A) entered into a written agreement under section 10.5 of this chapter with the adoptive parent
      or parents, before or at the time the court enters a final decree of adoption under IC 31-19-11-1,
      that specifies the amount, terms, and conditions of the adoption assistance payments; or
      (B) received a written final order in an administrative appeal in accordance with section 12(4)
      of this chapter concluding that the adoptive parents are eligible for a subsidy payable under this
      chapter and determining the appropriate subsidy amount; and
   (2) determined that sufficient funds are available in the adoption assistance account of the state
   general fund, and can reasonably be anticipated to be available in that account during the term of
   the agreement or order, to make the payments as specified in the agreement or order; and
   (3) determined that the child is not eligible for adoption assistance under 42 U.S.C. 673.
(b) This section does not prohibit the department from modifying or terminating an agreement
   with the adoptive parent or parents under this chapter. However, the department may not
   terminate an agreement with the adoptive parent or parents due to insufficient funds in the
   adoption assistance account.
SECTION 185. IC 31-19-26.5-5, AS ADDED BY P.L.146-2008, SECTION 562, IS AMENDED TO
READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 5. (a) Subject to subsection (b), the amount
of adoption subsidy payments under this chapter may not exceed the amount that would be payable by
the department for the monthly cost of care of the adopted child in a foster family home at the time
the adoption subsidy agreement is made or
the subsidy is payable under the terms of the agreement,
whichever is greater.
(b) In the case of an adoptive parent of a child with special needs that is in the therapeutic foster
care or therapeutic plus category of supervision, the amount of adoption subsidy payments under
this chapter may not be less than an amount equal to fifty percent (50%) of the per diem rate determined by the department for the:

(1) therapeutic foster care; or
(2) therapeutic plus;
category of supervision, whichever is applicable, that would be payable by the department for the monthly cost of care of the adopted child in a foster family home at the time the adoption subsidy agreement is made or the subsidy is payable under the terms of the agreement, whichever is greater.

SECTION 186. IC 31-19-26.5-10, AS ADDED BY P.L.146-2008, SECTION 562, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 10. An adoption assistance account is established within the state general fund for the purpose of funding adoption subsidy payments under this chapter and the state's share of adoption assistance payments under 42 U.S.C. 673. The account consists of:

(1) amounts specifically appropriated to the department by the general assembly for adoption assistance;
(2) amounts allocated by the department to the adoption assistance account from the department funds available to the department in accordance with section 10.5 of this chapter; and
(3) any other amounts contributed or paid to the department for adoption assistance under this chapter.

SECTION 187. IC 31-19-26.5-10.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 10.5. (a) Subject to section 4 of this chapter, the department shall:

(1) enter into a written agreement described under section 3(a)(1)(A) of this chapter with each adoptive parent of a child with special needs who is eligible for an adoption subsidy under this chapter; and
(2) allocate funds to the adoption assistance account necessary to meet the requirements under section 3 of this chapter.

(b) This section does not require the department to enter into an agreement to:

(1) make additional payments under section 6 of this chapter; or
(2) continue adoption subsidy payments under section 9(b) of this chapter.

SECTION 188. IC 31-19-26.5-11, AS ADDED BY P.L.146-2008, SECTION 562, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 11. (a) In determining the availability of funds in the adoption assistance account for payments of adoption subsidies under this chapter, Subject to sections 3 and 10.5 of this chapter, the department shall give priority to payments required by court orders for county adoption subsidies entered under IC 31-19-26 (before its repeal).

(b) The provisions of this chapter applicable to continuation, modification, or termination of adoption subsidy payments shall apply after January 1, 2009, to county adoption subsidy orders entered under IC 31-19-26 (before its repeal).

SECTION 189. IC 31-19-26.5-12, AS ADDED BY P.L.146-2008, SECTION 562, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 12. The department shall adopt rules under IC 4-22-2, as needed, to carry out this chapter. The rules must include at least the following subjects:

(1) The application and determination process for subsidies or other assistance provided under this chapter.
(2) The standards for determination of a child with special needs.

HEA 1001 — CC 1
(3) The process for determining the duration, extension, modification, and termination of agreements, as provided in sections 8 and 9 of this chapter.

(4) The procedure for administrative review and appeal of determinations made by the department under this chapter.

(5) **Subject to sections 3 and 10.5 of this chapter,** the procedure for determining availability of funds for new subsidy agreements and continuation of existing agreements or orders under this chapter and IC 31-19-26 (before its repeal), including any funding limitations or priorities as provided in sections 4 and 11 of this chapter.

SECTION 190. IC 33-33-42-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 1. (a) Knox County constitutes the twelfth judicial circuit.

(b) The judge of the Knox circuit court and the judges of the Knox superior courts may jointly appoint one (1) full-time magistrate under IC 33-23-5 to serve the circuit and superior courts.

(c) The magistrate continues in office until removed by the judge of the Knox circuit court and the judges of the Knox superior courts.

SECTION 191. IC 33-34-8-3, AS AMENDED BY P.L.39-2017, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 3. (a) Payment for all costs made as a result of proceedings in a small claims court shall be to the _______ Township of Marion County Small Claims Court (with the name of the township inserted). The court shall issue a receipt for all money received on a form numbered serially in duplicate.

(b) This subsection applies only to a low caseload court (as defined in section 5 of this chapter). All township docket fees and late fees received by the court shall be paid to the township trustee at the close of each month.

(c) This subsection does not apply to a low caseload court. This subsection applies to all other township small claims courts in Marion County. One dollar and fifty cents ($1.50) of the township docket fee shall be paid to the township trustee of each low caseload court at the end of each month. The remaining township docket fees and late fees received by the court shall be paid to the township trustee at the close of each month.

(d) The court shall:

(1) semiannually distribute to the auditor of state:

(A) all automated record keeping fees (IC 33-37-5-21) received by the court for deposit in the homeowner protection unit account established by IC 4-6-12-9 and the state user fee fund established under IC 33-37-9;

(B) all public defense administration fees collected by the court under IC 33-37-5-21.2 for deposit in the state general fund;

(C) sixty percent (60%) of all court administration fees collected by the court under IC 33-37-5-27 for deposit in the state general fund;

(D) all judicial insurance adjustment fees collected by the court under IC 33-37-5-25 for deposit in the judicial branch insurance adjustment account established by IC 33-38-5-8.2; the state general fund.

(E) seventy-five percent (75%) of all judicial salaries fees collected by the court under IC 33-37-5-26 for deposit in the state general fund; and

(F) one hundred percent (100%) of the pro bono legal services fees collected before July 1, 2022, by the court under IC 33-37-5-31; and

(2) distribute monthly to the county auditor all document storage fees received by the court.
The remaining twenty-five percent (25%) of the judicial salaries fees described in subdivision (1)(E) shall be deposited monthly in the township general fund of the township in which the court is located. The county auditor shall deposit fees distributed under subdivision (2) into the clerk's record perpetuation fund under IC 33-37-5-2.

(e) The court semiannually shall pay to the township trustee of the township in which the court is located the remaining forty percent (40%) of the court administration fees described under subsection (d)(1)(C) to fund the operations of the small claims court in the trustee's township.

SECTION 192. IC 33-37-5-25, AS AMENDED BY P.L.1-2006, SECTION 510, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 25. (a) This subsection does not apply to the following:

1. A criminal proceeding.
2. A proceeding to enforce a statute defining an infraction.
3. A proceeding for an ordinance violation.

In each action filed in a court described in IC 33-37-1-1, the clerk shall collect a judicial insurance adjustment fee of one dollar ($1) and deposit the amount collected in the state general fund.

(b) In each action in which a person is:
1. convicted of an offense;
2. required to pay a pretrial diversion fee;
3. found to have committed an infraction; or
4. found to have violated an ordinance;
the clerk shall collect a judicial insurance adjustment fee of one dollar ($1) and deposit the amount collected in the state general fund.

SECTION 193. IC 33-37-7-2, AS AMENDED BY P.L.156-2020, SECTION 124, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 2. (a) The clerk of a circuit court shall distribute semiannually to the auditor of state as the state share for deposit in the homeowner protection unit account established by IC 4-6-12-9 one hundred percent (100%) of the automated record keeping fees collected under IC 33-37-5-21 with respect to actions resulting in the accused person entering into a pretrial diversion program agreement under IC 33-39-1-8 or a deferral program agreement under IC 34-28-5-1 and for deposit in the state general fund seventy percent (70%) of the amount of fees collected under the following:

1. IC 33-37-4-1(a) (criminal costs fees).
2. IC 33-37-4-2(a) (infraction or ordinance violation costs fees).
3. IC 33-37-4-3(a) (juvenile costs fees).
4. IC 33-37-4-4(a) (civil costs fees).
5. IC 33-37-4-6(a)(1)(A) (small claims costs fees).
6. IC 33-37-4-7(a) (probate costs fees).
7. IC 33-37-5-17 (deferred prosecution fees).

(b) The clerk of a circuit court shall distribute semiannually to the auditor of state for deposit in the state user fee fund established in IC 33-37-9-2 the following:

1. Twenty-five percent (25%) of the drug abuse, prosecution, interdiction, and correction fees collected under IC 33-37-4-1(b)(5).
2. Twenty-five percent (25%) of the alcohol and drug countermeasures fees collected under IC 33-37-4-1(b)(6), IC 33-37-4-2(b)(4), and IC 33-37-4-3(b)(5).
3. One hundred percent (100%) of the child abuse prevention fees collected under
IC 33-37-4-1(b)(7).

(4) One hundred percent (100%) of the domestic violence prevention and treatment fees collected under IC 33-37-4-1(b)(8).

(5) One hundred percent (100%) of the highway worksite zone fees collected under IC 33-37-4-1(b)(9) and IC 33-37-4-2(b)(5).

(6) Seventy-five percent (75%) of the safe schools fee collected under IC 33-37-5-18.

(7) One hundred percent (100%) of the automated record keeping fee collected under IC 33-37-5-21 not distributed under subsection (a).

(c) The clerk of a circuit court shall distribute monthly to the county auditor the following:

(1) Seventy-five percent (75%) of the drug abuse, prosecution, interdiction, and correction fees collected under IC 33-37-4-1(b)(5).

(2) Seventy-five percent (75%) of the alcohol and drug countermeasures fees collected under IC 33-37-4-1(b)(6), IC 33-37-4-2(b)(4), and IC 33-37-4-3(b)(5).

The county auditor shall deposit fees distributed by a clerk under this subsection into the county drug free community fund established under IC 5-2-11.

(d) The clerk of a circuit court shall distribute monthly to the county auditor one hundred percent (100%) of the late payment fees collected under IC 33-37-5-22. The county auditor shall deposit fees distributed by a clerk under this subsection as follows:

(1) If directed to do so by an ordinance adopted by the county fiscal body, the county auditor shall deposit forty percent (40%) of the fees in the clerk’s record perpetuation fund established under IC 33-37-5-2 and sixty percent (60%) of the fees in the county general fund.

(2) If the county fiscal body has not adopted an ordinance described in subdivision (1), the county auditor shall deposit all the fees in the county general fund.

(e) The clerk of the circuit court shall distribute semiannually to the auditor of state for deposit in the sexual assault victims assistance fund established by IC 5-2-6-23(d) one hundred percent (100%) of the sexual assault victims assistance fees collected under IC 33-37-5-23.

(f) The clerk of a circuit court shall distribute monthly to the county auditor the following:

(1) One hundred percent (100%) of the support and maintenance fees for cases designated as non-Title IV-D child support cases in the Indiana support enforcement tracking system (ISETS) or the successor statewide automated support enforcement system collected under IC 33-37-5-6.

(2) The percentage share of the support and maintenance fees for cases designated as Title IV-D child support cases in ISETS or the successor statewide automated support enforcement system collected under IC 33-37-5-6 that is reimbursable to the county at the federal financial participation rate.

The county clerk shall distribute monthly to the department of child services the percentage share of the support and maintenance fees for cases designated as Title IV-D child support cases in ISETS, or the successor statewide automated support enforcement system, collected under IC 33-37-5-6 that is not reimbursable to the county at the applicable federal financial participation rate.

(g) The clerk of a circuit court shall distribute monthly to the county auditor the following:

(1) One hundred percent (100%) of the small claims service fee under IC 33-37-4-6(a)(1)(B) or IC 33-37-4-6(a)(2) for deposit in the county general fund.

(2) One hundred percent (100%) of the small claims garnishee service fee under IC 33-37-4-6(a)(1)(C) or IC 33-37-4-6(a)(3) for deposit in the county general fund.

(3) Twenty-five percent (25%) of the safe schools fee collected under IC 33-37-5-18 for deposit in
the county general fund.

(h) This subsection does not apply to court administration fees collected in small claims actions filed in a court described in IC 33-34. The clerk of a circuit court shall semiannually distribute to the auditor of state for deposit in the state general fund one hundred percent (100%) of the following:

(1) The public defense administration fee collected under IC 33-37-5-21.2.
(2) The judicial salaries fees collected under IC 33-37-5-26.
(3) The DNA sample processing fees collected under IC 33-37-5-26.2.
(4) The court administration fees collected under IC 33-37-5-27.

(5) The judicial insurance adjustment fee collected under IC 33-37-5-25.

(i) The clerk of a circuit court shall semiannually distribute to the auditor of state for deposit in the judicial branch insurance adjustment account established by IC 33-38-5-8.2 one hundred percent (100%) of the judicial insurance adjustment fee collected under IC 33-37-5-25.

(j) (i) The proceeds of the service fee collected under IC 33-37-5-28(b)(1) or IC 33-37-5-28(b)(2) shall be distributed as follows:

(1) The clerk shall distribute one hundred percent (100%) of the service fees collected in a circuit, superior, county, or probate court to the county auditor for deposit in the county general fund.
(2) The clerk shall distribute one hundred percent (100%) of the service fees collected in a city or town court to the city or town fiscal officer for deposit in the city or town general fund.

(k) (j) The proceeds of the garnishee service fee collected under IC 33-37-5-28(b)(3) or IC 33-37-5-28(b)(4) shall be distributed as follows:

(1) The clerk shall distribute one hundred percent (100%) of the garnishee service fees collected in a circuit, superior, county, or probate court to the county auditor for deposit in the county general fund.
(2) The clerk shall distribute one hundred percent (100%) of the garnishee service fees collected in a city or town court to the city or town fiscal officer for deposit in the city or town general fund.

(l) (k) The clerk of the circuit court shall distribute semiannually to the auditor of state for deposit in the home ownership education account established by IC 5-20-1-27 one hundred percent (100%) of the following:

(1) The mortgage foreclosure counseling and education fees collected under IC 33-37-5-33 (before its expiration on July 1, 2017).
(2) Any civil penalties imposed and collected by a court for a violation of a court order in a foreclosure action under IC 32-30-10.5.

(m) (l) The clerk of a circuit court shall distribute semiannually to the auditor of state one hundred percent (100%) of the pro bono legal services fees collected before July 1, 2022, under IC 33-37-5-31. The auditor of state shall transfer semiannually the pro bono legal services fees to the Indiana Bar Foundation (or a successor entity) as the entity designated to organize and administer the interest on lawyers trust accounts (IOLTA) program under Rule 1.15 of the Rules of Professional Conduct of the Indiana supreme court. The Indiana Bar Foundation shall:

(1) deposit in an appropriate account and otherwise manage the fees the Indiana Bar Foundation receives under this subsection in the same manner the Indiana Bar Foundation deposits and manages the net earnings the Indiana Bar Foundation receives from IOLTA accounts; and
(2) use the fees the Indiana Bar Foundation receives under this subsection to assist or establish approved pro bono legal services programs.

The handling and expenditure of the pro bono legal services fees received under this section by the
Indiana Bar Foundation (or its successor entity) are subject to audit by the state board of accounts. The amounts necessary to make the transfers required by this subsection are appropriated from the state general fund.

SECTION 194. IC 33-37-7-8, AS AMENDED BY P.L.144-2019, SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 8. (a) The clerk of a city or town court shall distribute semiannually to the auditor of state as the state share for deposit in the homeowner protection unit account established by IC 4-6-12-9 one hundred percent (100%) of the automated record keeping fees collected under IC 33-37-5-21 with respect to actions resulting in the accused person entering into a pretrial diversion program agreement under IC 33-39-1-8 or a deferral program agreement under IC 34-28-5-1 and for deposit in the state general fund fifty-five percent (55%) of the amount of fees collected under the following:

1. IC 33-37-4-1(a) (criminal costs fees).
2. IC 33-37-4-2(a) (infraction or ordinance violation costs fees).
3. IC 33-37-4-4(a) (civil costs fees).
4. IC 33-37-4-6(a)(1)(A) (small claims costs fees).
5. IC 33-37-5-17 (deferred prosecution fees).

(b) The city or town fiscal officer shall distribute monthly to the county auditor as the county share twenty percent (20%) of the amount of fees collected under the following:

1. IC 33-37-4-1(a) (criminal costs fees).
2. IC 33-37-4-2(a) (infraction or ordinance violation costs fees).
3. IC 33-37-4-4(a) (civil costs fees).
4. IC 33-37-4-6(a)(1)(A) (small claims costs fees).
5. IC 33-37-5-17 (deferred prosecution fees).

(c) The city or town fiscal officer shall retain twenty-five percent (25%) as the city or town share of the fees collected under the following:

1. IC 33-37-4-1(a) (criminal costs fees).
2. IC 33-37-4-2(a) (infraction or ordinance violation costs fees).
3. IC 33-37-4-4(a) (civil costs fees).
4. IC 33-37-4-6(a)(1)(A) (small claims costs fees).
5. IC 33-37-5-17 (deferred prosecution fees).

(d) The clerk of a city or town court shall distribute semiannually to the auditor of state for deposit in the state user fee fund established in IC 33-37-9 the following:

1. Twenty-five percent (25%) of the drug abuse, prosecution, interdiction, and correction fees collected under IC 33-37-4-1(b)(5).
2. Twenty-five percent (25%) of the alcohol and drug countermeasures fees collected under IC 33-37-4-1(b)(6), IC 33-37-4-2(b)(4), and IC 33-37-4-3(b)(5).
3. One hundred percent (100%) of the highway worksite zone fees collected under IC 33-37-4-1(b)(9) and IC 33-37-4-2(b)(5).
4. Seventy-five percent (75%) of the safe schools fee collected under IC 33-37-5-18.
5. One hundred percent (100%) of the automated record keeping fee collected under IC 33-37-5-21 not distributed under subsection (a).

(e) The clerk of a city or town court shall distribute monthly to the county auditor the following:

1. Seventy-five percent (75%) of the drug abuse, prosecution, interdiction, and correction fees collected under IC 33-37-4-1(b)(5).
(2) Seventy-five percent (75%) of the alcohol and drug countermeasures fees collected under IC 33-37-4-1(b)(6), IC 33-37-4-2(b)(4), and IC 33-37-4-3(b)(5).

The county auditor shall deposit fees distributed by a clerk under this subsection into the county drug free community fund established under IC 5-2-11.

(f) The clerk of a city or town court shall distribute monthly to the city or town fiscal officer (as defined in IC 36-1-2-7) one hundred percent (100%) of the following:

(1) The late payment fees collected under IC 33-37-5-22.

(2) The small claims service fee collected under IC 33-37-4-6(a)(1)(B) or IC 33-37-4-6(a)(2).

(3) The small claims garnishee service fee collected under IC 33-37-4-6(a)(1)(C) or IC 33-37-4-6(a)(3).

(4) Twenty-five percent (25%) of the safe schools fee collected under IC 33-37-5-18.

The city or town fiscal officer (as defined in IC 36-1-2-7) shall deposit fees distributed by a clerk under this subsection in the city or town general fund.

(g) The clerk of a city or town court shall semiannually distribute to the auditor of state for deposit in the state general fund one hundred percent (100%) of the following:

(1) The public defense administration fee collected under IC 33-37-5-21.2.

(2) The DNA sample processing fees collected under IC 33-37-5-26.2.

(3) The court administration fees collected under IC 33-37-5-27.

(h) The clerk of a city or town court shall semiannually distribute to the auditor of state for deposit in the judicial branch insurance adjustment account established by IC 33-38-5-8.2 one hundred percent (100%) of the judicial insurance adjustment fee collected under IC 33-37-5-25.

(4) The judicial insurance adjustment fee collected under IC 33-37-5-25.

(i) The clerk of a city or town court shall semiannually distribute to the auditor of state one hundred percent (100%) of the pro bono legal services fees collected before July 1, 2022, under IC 33-37-5-31. The auditor of state shall transfer semiannually the pro bono legal services fees to the Indiana Bar Foundation (or a successor entity) as the entity designated to organize and administer the interest on lawyers trust accounts (IOLTA) program under Rule 1.15 of the Rules of Professional Conduct of the Indiana supreme court. The Indiana Bar Foundation shall:

(1) deposit in an appropriate account and otherwise manage the fees the Indiana Bar Foundation receives under this subsection in the same manner the Indiana Bar Foundation deposits and manages the net earnings the Indiana Bar Foundation receives from IOLTA accounts; and

(2) use the fees the Indiana Bar Foundation receives under this subsection to assist or establish approved pro bono legal services programs.

The handling and expenditure of the pro bono legal services fees received under this section by the Indiana Bar Foundation (or its successor entity) are subject to audit by the state board of accounts. The amounts necessary to make the transfers required by this subsection are appropriated from the state general fund.

SECTION 195. IC 33-38-5-8.2, AS AMENDED BY P.L.2-2005, SECTION 110, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 8.2. (a) As used in this section, “account”:
refers to the judicial branch insurance adjustment account established by subsection (d).

(b) As used in this section, "employees of the judicial branch" includes the following:

(1) Each judge described in section 6 of this chapter.
(2) Each magistrate:
   (A) described in section 7 of this chapter; and
   (B) receiving a salary under IC 33-23-5-10.
(3) Each justice and judge described in section 8 of this chapter.
(4) The judge described in IC 33-26.
(5) A prosecuting attorney whose entire salary is paid by the state.

(c) Employees of the judicial branch are entitled to a health care adjustment in any year that the governor provides a health care adjustment to employees of the executive branch.

(d) The judicial branch insurance adjustment account within the state general fund is established for the purpose of providing health care adjustments under subsection (c). The account shall be administered by the supreme court.

(e) The expenses of administering the account shall be paid from money in the account.

(f) The treasurer of state shall invest the money in the account not currently needed to meet the obligations of the account in the same manner as other public money may be invested. Interest that accrues from these investments shall be deposited in the account.

(g) Money in the account at the end of a state fiscal year does not revert to the state general fund.

(h) Money in the account is annually appropriated to the supreme court for the purpose of this section.

(i) If the funds appropriated for compliance with this section are insufficient, there is annually appropriated from the state general fund sufficient funds to carry out the purpose of this section.

SECTION 196. IC 35-47-2-3, AS AMENDED BY P.L.107-2019, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 3. (a) A person desiring a license to carry a handgun shall apply:

(1) to the chief of police or corresponding law enforcement officer of the municipality in which the applicant resides;
(2) if that municipality has no such officer, or if the applicant does not reside in a municipality, to the sheriff of the county in which the applicant resides after the applicant has obtained an application form prescribed by the superintendent; or
(3) if the applicant is a resident of another state and has a regular place of business or employment in Indiana, to the sheriff of the county in which the applicant has a regular place of business or employment.

The superintendent and local law enforcement agencies shall allow an applicant desiring to obtain or renew a license to carry a handgun to submit an application electronically under this chapter if funds are available to establish and maintain an electronic application system.

(b) This subsection applies before July 1, 2020. The law enforcement agency which accepts an application for a handgun license shall collect the following application fees:

(1) From a person applying for a four (4) year handgun license, a ten dollar ($10) application fee, five dollars ($5) of which shall be refunded if the license is not issued.
(2) From a person applying for a lifetime handgun license who does not currently possess a valid Indiana handgun license, a fifty dollar ($50) application fee, thirty dollars ($30) of which shall be refunded if the license is not issued.
(3) From a person applying for a lifetime handgun license who currently possesses a valid Indiana
handgun license, a forty dollar ($40) application fee, thirty dollars ($30) of which shall be refunded if the license is not issued.

Except as provided in subsection (i), subsection (j), the fee shall be deposited into the law enforcement agency's firearms training fund or other appropriate training activities fund and used by the agency to train law enforcement officers in the proper use of firearms or in other law enforcement duties, or to purchase firearms, firearm related equipment, or body armor (as defined in IC 35-47-5-13(a)) for the law enforcement officers employed by the law enforcement agency. The state board of accounts shall establish rules for the proper accounting and expenditure of funds collected under this subsection.

(c) This subsection applies after June 30, 2020, and before July 1, 2021. The law enforcement agency which accepts an application for a handgun license shall not collect a fee from a person applying for a five (5) year handgun license and shall collect the following application fees:

(1) From a person applying for a lifetime handgun license who does not currently possess a valid Indiana handgun license, a fifty dollar ($50) application fee, thirty dollars ($30) of which shall be refunded if the license is not issued.

(2) From a person applying for a lifetime handgun license who currently possesses a valid Indiana handgun license, a forty dollar ($40) application fee, thirty dollars ($30) of which shall be refunded if the license is not issued.

Except as provided in subsection (i), subsection (j), the fee shall be deposited into the law enforcement agency's firearms training fund or other appropriate training activities fund and used by the agency to train law enforcement officers in the proper use of firearms or in other law enforcement duties, or to purchase firearms, firearm related equipment, or body armor (as defined in IC 35-47-5-13(a)) for the law enforcement officers employed by the law enforcement agency. The state board of accounts shall establish rules for the proper accounting and expenditure of funds collected under this subsection.

(d) This subsection applies after June 30, 2021. The law enforcement agency which accepts an application for a handgun license shall not collect a fee from a person applying for a handgun license.

(e) The officer to whom the application is made shall ascertain the applicant's name, full address, length of residence in the community, whether the applicant's residence is located within the limits of any city or town, the applicant's occupation, place of business or employment, criminal record, if any, and convictions (minor traffic offenses excepted), age, race, sex, nationality, date of birth, citizenship, height, weight, build, color of hair, color of eyes, scars and marks, whether the applicant has previously held an Indiana license to carry a handgun and, if so, the serial number of the license and year issued, whether the applicant's license has ever been suspended or revoked, and if so, the year and reason for the suspension or revocation, and the applicant's reason for desiring a license. If the applicant is not a United States citizen, the officer to whom the application is made shall ascertain the applicant's country of citizenship, place of birth, and any alien or admission number issued by the United States Citizenship and Immigration Services or United States Customs and Border Protection or any successor agency as applicable. The officer to whom the application is made shall conduct an investigation into the applicant's official records and verify thereby the applicant's character and reputation, and shall in addition verify for accuracy the information contained in the application, and shall forward this information together with the officer's recommendation for approval or disapproval and one (1) set of legible and classifiable fingerprints of the applicant to the superintendent. An investigation conducted under this section must include the consulting of available local, state, and federal criminal history data banks, including the National Instant Criminal Background Check System (NICS), to determine whether possession of a
firearm by an applicant would be a violation of state or federal law.

(e) The superintendent may make whatever further investigation the superintendent deems necessary. Whenever disapproval is recommended, the officer to whom the application is made shall provide the superintendent and the applicant with the officer's complete and specific reasons, in writing, for the recommendation of disapproval.

(f) If it appears to the superintendent that the applicant:

1. has a proper reason for carrying a handgun;
2. is of good character and reputation;
3. is a proper person to be licensed; and
4. is:
   - a citizen of the United States; or
   - not a citizen of the United States but is allowed to carry a firearm in the United States under federal law;

the superintendent shall issue to the applicant a qualified or an unlimited license to carry any handgun lawfully possessed by the applicant. The original license shall be delivered to the licensee. A copy shall be delivered to the officer to whom the application for license was made. A copy shall be retained by the superintendent for at least five (5) years in the case of a five (5) year license. The superintendent may adopt guidelines to establish a records retention policy for a lifetime license. A five (5) year license shall be valid for a period of five (5) years from the date of issue. A lifetime license is valid for the life of the individual receiving the license. The license of police officers, sheriffs or their deputies, and law enforcement officers of the United States government who have twenty (20) or more years of service shall be valid for the life of these individuals. However, a lifetime license is automatically revoked if the license holder does not remain a proper person.

(g) At the time a license is issued and delivered to a licensee under subsection (f), subsection (g), the superintendent shall include with the license information concerning handgun safety rules that:

1. neither opposes nor supports an individual's right to bear arms; and
2. is:
   - recommended by a nonprofit educational organization that is dedicated to providing education on safe handling and use of firearms;
   - prepared by the state police department; and
   - approved by the superintendent.

The superintendent may not deny a license under this section because the information required under this subsection is unavailable at the time the superintendent would otherwise issue a license. The state police department may accept private donations or grants to defray the cost of printing and mailing the information required under this subsection.

(h) A license to carry a handgun shall not be issued to any person who:

1. has been convicted of a felony;
2. has had a license to carry a handgun suspended, unless the person's license has been reinstated;
3. is under eighteen (18) years of age;
4. is under twenty-three (23) years of age if the person has been adjudicated a delinquent child for an act that would be a felony if committed by an adult;
5. has been arrested for a Class A or Class B felony for an offense committed before July 1, 2014, for a Level 1, Level 2, Level 3, or Level 4 felony for an offense committed after June 30, 2014, or any other felony that was committed while armed with a deadly weapon or that involved the use of

HEA 1001 — CC 1
violence, if a court has found probable cause to believe that the person committed the offense charged; or

(6) is prohibited by federal law from possessing or receiving firearms under 18 U.S.C. 922(g).

In the case of an arrest under subdivision (5), a license to carry a handgun may be issued to a person who has been acquitted of the specific offense charged or if the charges for the specific offense are dismissed. The superintendent shall prescribe all forms to be used in connection with the administration of this chapter.

(j) If the law enforcement agency that charges a fee under subsection (b) or (c) is a city or town law enforcement agency, the fee shall be deposited in the law enforcement continuing education fund established under IC 5-2-8-2.

(k) If a person who holds a valid license to carry a handgun issued under this chapter:

(1) changes the person's name;
(2) changes the person's address; or
(3) experiences a change, including an arrest or a conviction, that may affect the person's status as a proper person (as defined in IC 35-47-1-7) or otherwise disqualify the person from holding a license;

the person shall, not later than thirty (30) days after the date of a change described under subdivision (3), and not later than sixty (60) days after the date of the change described under subdivision (1) or (2), notify the superintendent, in writing, of the event described under subdivision (3) or, in the case of a change under subdivision (1) or (2), the person's new name or new address.

(l) The state police shall indicate on the form for a license to carry a handgun the notification requirements of subsection (j).

(m) The state police department shall adopt rules under IC 4-22-2 to:

(1) implement an electronic application system under subsection (a); and
(2) expedite the processing of an application made by a person described in section 2.1(b) of this chapter.

Rules adopted under this section must require the superintendent to keep on file one (1) set of classifiable and legible fingerprints from every person who has received a license to carry a handgun so that a person who applies to renew a license will not be required to submit an additional set of fingerprints.

(n) Except as provided in subsection (m), for purposes of IC 5-14-3-4(a)(1), the following information is confidential, may not be published, and is not open to public inspection:

(1) Information submitted by a person under this section to:

(A) obtain; or
(B) renew;

a license to carry a handgun.

(2) Information obtained by a federal, state, or local government entity in the course of an investigation concerning a person who applies to:

(A) obtain; or
(B) renew;

a license to carry a handgun issued under this chapter.

(3) The name, address, and any other information that may be used to identify a person who holds a license to carry a handgun issued under this chapter.

(o) Notwithstanding subsection (m): subsection (n):

(1) any information concerning an applicant for or a person who holds a license to carry a handgun
issued under this chapter may be released to a federal, state, or local government entity:
(A) for law enforcement purposes; or
(B) to determine the validity of a license to carry a handgun; and
(2) general information concerning the issuance of licenses to carry handguns in Indiana may be released to a person conducting journalistic or academic research, but only if all personal information that could disclose the identity of any person who holds a license to carry a handgun issued under this chapter has been removed from the general information.

(p) A person who knowingly or intentionally violates this section commits a Class B misdemeanor.

SECTION 197. IC 35-47-2-4, AS AMENDED BY P.L.107-2019, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 4. (a) Licenses to carry handguns shall be either qualified or unlimited, and are valid for:
(1) five (5) years from the date of issue in the case of a five (5) year license; or
(2) the life of the individual receiving the license in the case of a lifetime license.
A qualified license shall be issued for hunting and target practice. An individual may separately apply for and simultaneously hold both a five (5) year license and a lifetime license. The superintendent may adopt rules imposing limitations on the use and carrying of handguns under a license when handguns are carried by a licensee as a condition of employment. Unlimited licenses shall be issued for the purpose of the protection of life and property.

(b) This subsection applies before July 1, 2020. In addition to the application fee, the fee for:
(1) a qualified license shall be:
   (A) five dollars ($5) for a five (5) year qualified license;
   (B) twenty-five dollars ($25) for a lifetime qualified license from a person who does not currently possess a valid Indiana handgun license; or
   (C) twenty dollars ($20) for a lifetime qualified license from a person who currently possesses a valid Indiana handgun license; and
(2) an unlimited license shall be:
   (A) thirty dollars ($30) for a five (5) year unlimited license;
   (B) seventy-five dollars ($75) for a lifetime unlimited license from a person who does not currently possess a valid Indiana handgun license; or
   (C) sixty dollars ($60) for a lifetime unlimited license from a person who currently possesses a valid Indiana handgun license.

The superintendent shall charge a twenty dollar ($20) fee for the issuance of a duplicate license to replace a lost or damaged license. These fees shall be deposited in accordance with subsection (g).

(c) This subsection applies after June 30, 2020, and before July 1, 2021. In addition to the application fee, the fee for:
(1) a qualified license is:
   (A) zero dollars ($0) for a five (5) year qualified license;
   (B) twenty-five dollars ($25) for a lifetime qualified license from a person who does not currently possess a valid Indiana handgun license; and
   (C) twenty dollars ($20) for a lifetime qualified license from a person who currently possesses a valid Indiana handgun license; and
(2) an unlimited license is:
   (A) zero dollars ($0) for a five (5) year unlimited license;
(B) seventy-five dollars ($75) for a lifetime unlimited license from a person who does not currently possess a valid Indiana handgun license; and
(C) sixty dollars ($60) for a lifetime unlimited license from a person who currently possesses a valid Indiana handgun license.

The superintendent shall charge a twenty dollar ($20) fee for the issuance of a duplicate license to replace a lost or damaged license. These fees shall be deposited in accordance with subsection (g).

 subsection (g).

(d) This subsection applies after June 30, 2021. There is no fee for a qualified or unlimited license. The superintendent shall charge a twenty dollar ($20) fee for the issuance of a duplicate license to replace a lost or damaged license. This fee shall be deposited in accordance with subsection (b).

(e) Licensed dealers are exempt from the payment of fees specified in subsections (b) and (c) for a qualified license or an unlimited license.

(f) The following officers of this state or the United States who have been honorably retired by a lawfully created pension board or its equivalent after at least twenty (20) years of service or because of a disability are exempt from the payment of fees specified in subsections (b) and (c):
   (1) Police officers.
   (2) Sheriffs or their deputies.
   (3) Law enforcement officers.
   (4) Correctional officers.

(g) The following officers described in section 3(f) section 3(g) of this chapter who have at least twenty (20) years of service are exempt from the payment of fees for a lifetime qualified license or a lifetime unlimited license specified in subsections (b) and (c):
   (1) Police officers.
   (2) Sheriffs or their deputies.
   (3) Law enforcement officers of the United States government.

(h) Fees collected under this section shall be deposited in the state general fund.

(i) The superintendent may not issue a lifetime qualified license or a lifetime unlimited license to a person who is a resident of another state. The superintendent may issue a five (5) year qualified license or a five (5) year unlimited license to a person who is a resident of another state and who has a regular place of business or employment in Indiana as described in section 3(a)(3) of this chapter.

(j) A person who knowingly or intentionally violates this section commits a Class B misdemeanor.

SECTION 198. IC 35-47-2-5, AS AMENDED BY P.L.107-2019, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 5. (a) The superintendent may suspend or revoke any license issued under this chapter if the superintendent has reasonable grounds to believe that the person's license should be suspended or revoked.

(b) Documented evidence that a person is not a "proper person" to be licensed as defined by IC 35-47-1-7, or is prohibited under section 3(h)(5) section 3(i)(5) of this chapter from being issued a license, shall be grounds for immediate suspension or revocation of a license previously issued under this chapter. However, if a license is suspended or revoked based solely on an arrest under section 3(h)(5) section 3(i)(5) of this chapter, the license shall be reinstated upon the acquittal of the defendant in that case or upon the dismissal of the charges for the specific offense.

(c) A person who knowingly or intentionally fails to promptly return the person's license after written notice of suspension or revocation commits a Class A misdemeanor. The observation of a handgun license

HEA 1001 — CC 1

219
in the possession of a person whose license has been suspended or revoked constitutes a sufficient basis for the arrest of that person for violation of this subsection.

(d) The superintendent shall establish rules under IC 4-22-2 concerning the procedure for suspending or revoking a person's license.

SECTION 199. IC 35-52-6-53, AS ADDED BY P.L.169-2014, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 53. IC 6-7-2-18 defines a crime concerning tobacco taxes and closed system cartridge taxes.

SECTION 200. IC 35-52-6-54, AS ADDED BY P.L.169-2014, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 54. IC 6-7-2-19 defines a crime concerning tobacco taxes and closed system cartridge taxes.

SECTION 201. IC 35-52-6-55, AS ADDED BY P.L.169-2014, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 55. IC 6-7-2-20 defines a crime concerning tobacco taxes and closed system cartridge taxes.

SECTION 202. IC 35-52-6-56, AS ADDED BY P.L.169-2014, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 56. IC 6-7-2-21 defines a crime concerning tobacco taxes and closed system cartridge taxes.

SECTION 203. IC 35-52-6-56.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 56.1. IC 6-7-4-11 defines a crime concerning the electronic cigarette tax.

SECTION 204. IC 35-52-6-56.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 56.2. IC 6-7-4-12 defines a crime concerning the electronic cigarette tax.

SECTION 205. IC 36-7-14-0.5, AS AMENDED BY P.L.154-2020, SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 0.5. (a) The definitions in this section apply throughout this chapter.

(b) "Mixed use development project" means a development project that will provide more than one (1) use or purpose within a shared building or development area. The terms "use" or "purpose" may include, but are not limited to, housing, office, retail, medical, recreational, commercial, or industrial components.

(c) "Obligation" means any bond, note, warrant, lease, or other instrument under which money is borrowed.

(d) "Public funds" means all fees, payments, tax receipts, and funds of whatever kind or character coming into the possession of a:

(1) redevelopment commission; or
(2) department of redevelopment.

(e) "Qualified city" means a city:

(1) whose average property tax rate for the city over the five (5) immediately preceding calendar years did not exceed one dollar ($1) per one hundred dollars ($100) of assessed value;
(2) whose average balance in the city's general fund plus the city's rainy day fund over the three (3) immediately preceding calendar years exceeded by at least ten percent (10%) the amount of the city's average annual expenditures over the same period; or
(3) that is the county seat.

(f) "Residential housing" means housing or workforce housing that consists of single family dwelling units sufficient to secure quality housing in reasonable proximity to employment. The term
includes condominiums and townhouses located within an economic development target area that is designated under IC 6-1.1-12.1-7.

(e) (g) "Residential housing development program" means a residential housing development program for the:

(1) construction of new residential housing; or
(2) renovation of existing residential housing;

established by a commission under section 53 of this chapter.

(f) (h) "Workforce housing" means housing that is affordable for households with earned income that is sufficient to secure quality housing in reasonable proximity to employment.

SECTION 206. IC 36-7-14-25.2, AS AMENDED BY P.L.257-2019, SECTION 118, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 25.2. (a) Subject to the prior approval of the fiscal body of the unit under subsection (c), a redevelopment commission may enter into a lease of any property that could be financed with the proceeds of bonds issued under this chapter with a lessor for a term not to exceed:

(1) fifty (50) years, for a lease entered into before July 1, 2008;
(2) thirty-five (35) years, for leases entered into after June 30, 2019, to finance a project that is located in a redevelopment project area, an economic development area, or an urban renewal project area and that includes, as part of the project, the use and repurposing of two (2) or more buildings and structures that are:
   (A) at least seventy-five (75) years old; and
   (B) located at a site at which manufacturing previously occurred over a period of at least seventy-five (75) years; or
(3) twenty-five (25) years, for a lease that is not described in subdivision (1) or (2), or a lease entered into by the commission of a qualified city for the purpose of financing a mixed use development project.

The lease may provide for payments to be made by the redevelopment commission from special benefits taxes levied under section 27 of this chapter, taxes allocated under section 39 of this chapter, any other revenues available to the redevelopment commission, or any combination of these sources.

(b) A lease may provide that payments by the redevelopment commission to the lessor are required only to the extent and only for the period that the lessor is able to provide the leased facilities in accordance with the lease. The terms of each lease must be based upon the value of the facilities leased and may not create a debt of the unit or the district for purposes of the Constitution of the State of Indiana.

(c) A lease may be entered into by the redevelopment commission only after a public hearing by the redevelopment commission at which all interested parties are provided the opportunity to be heard. After the public hearing, the redevelopment commission may adopt a resolution authorizing the execution of the lease on behalf of the unit if it finds that the service to be provided throughout the term of the lease will serve the public purpose of the unit and is in the best interests of its residents. Any lease approved by a resolution of the redevelopment commission must also be approved by an ordinance or resolution of the fiscal body of the unit. The approving ordinance or resolution of the fiscal body must include the following:

(1) The maximum annual lease rental for the lease.
(2) The maximum interest rate or rates, any provisions for redemption before maturity, and any provisions for the payment of capitalized interest associated with the lease.
(3) The maximum term of the lease.
(d) Upon execution of a lease providing for payments by the redevelopment commission in whole or in part from the levy of special benefits taxes under section 27 of this chapter and upon approval of the lease by the unit's fiscal body, the redevelopment commission shall publish notice of the execution of the lease and its approval in accordance with IC 5-3-1. Fifty (50) or more taxpayers residing in the redevelopment district who will be affected by the lease and who may be of the opinion that no necessity exists for the execution of the lease or that the payments provided for in the lease are not fair and reasonable may file a petition in the office of the county auditor within thirty (30) days after the publication of the notice of execution and approval. The petition must set forth the petitioners' names, addresses, and objections to the lease and the facts showing that the execution of the lease is unnecessary or unwise or that the payments provided for in the lease are not fair and reasonable, as the case may be.

(e) Upon the filing of the petition, the county auditor shall immediately certify a copy of it, together with such other data as may be necessary in order to present the questions involved, to the department of local government finance. Upon receipt of the certified petition and information, the department of local government finance shall fix a time and place for a hearing in the redevelopment district, which must be not less than five (5) or more than thirty (30) days after the time is fixed. Notice of the hearing shall be given by the department of local government finance to the members of the fiscal body, to the redevelopment commission, and to the first fifty (50) petitioners on the petition by a letter signed by the commissioner or deputy commissioner of the department and enclosed with fully prepaid postage sent to those persons at their usual place of residence, at least five (5) days before the date of the hearing. The decision of the department of local government finance on the appeal, upon the necessity for the execution of the lease, and as to whether the payments under it are fair and reasonable, is final.

(f) A redevelopment commission entering into a lease payable from allocated taxes under section 39 of this chapter or other available funds of the redevelopment commission may:

1. pledge the revenue to make payments under the lease pursuant to IC 5-1-14-4; and
2. establish a special fund to make the payments.

(g) Lease rentals may be limited to money in the special fund so that the obligations of the redevelopment commission to make the lease rental payments are not considered debt of the unit or the district for purposes of the Constitution of the State of Indiana.

(h) Except as provided in this section, no approvals of any governmental body or agency are required before the redevelopment commission enters into a lease under this section.

(i) An action to contest the validity of the lease or to enjoin the performance of any of its terms and conditions must be brought within thirty (30) days after the publication of the notice of the execution and approval of the lease. However, if the lease is payable in whole or in part from tax levies and an appeal has been taken to the department of local government finance, an action to contest the validity or enjoin the performance must be brought within thirty (30) days after the decision of the department.

(j) If a redevelopment commission exercises an option to buy a leased facility from a lessor, the redevelopment commission may subsequently sell the leased facility, without regard to any other statute, to the lessor at the end of the lease term at a price set forth in the lease or at fair market value established at the time of the sale by the redevelopment commission through auction, appraisal, or arms length negotiation. If the facility is sold at auction, after appraisal, or through negotiation, the redevelopment commission shall conduct a hearing after public notice in accordance with IC 5-3-1 before the sale. Any action to contest the sale must be brought within fifteen (15) days of the hearing.

SECTION 207. IC 36-7.5-1-11, AS AMENDED BY P.L.119-2012, SECTION 215, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. "Eligible county" refers to the
following counties:

(1) A county having a population of more than four hundred thousand (400,000) but less than seven hundred thousand (700,000).

(2) A county having a population of more than one hundred fifty thousand (150,000) but less than one hundred seventy thousand (170,000).

(3) A county having a population of more than one hundred eleven thousand (111,000) but less than one hundred fifteen thousand (115,000), if:

(A) the fiscal body of the county has adopted an ordinance under IC 36-7.5-2-3(e) IC 36-7.5-2-3(d) providing that the county is joining the development authority; and

(B) the fiscal body of the city described in IC 36-7.5-2-3(e) IC 36-7.5-2-3(d) has adopted an ordinance under IC 36-7.5-2-3(e) IC 36-7.5-2-3(d) providing that the city is joining the development authority.

SECTION 208. IC 36-7.5-1-11.3, AS ADDED BY P.L.182-2009(ss), SECTION 421, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11.3. "Eligible municipality" refers to a municipality that has become a member of the development authority under IC 36-7.5-2-3(i).

SECTION 209. IC 36-7.5-2-3, AS AMENDED BY P.L.144-2020, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) The development authority is governed by the development board appointed under this section.

(b) Except as provided in subsections (e), (f), and (h), the development board is composed of the following ten (10) members:

(1) Two (2) members appointed by the governor. One (1) of the members appointed by the governor under this subdivision must be an individual nominated under subsection (d). The members shall be designated as chair by the governor. One (1) of the members appointed by the governor must reside in Porter County. Both members appointed by the governor under this subdivision serve at the pleasure of the governor.

(2) The following members from a county having a population of more than four hundred thousand (400,000) but less than seven hundred thousand (700,000):

(A) One (1) member appointed by the mayor of the largest city in the county in which a riverboat is located. The member appointed under this clause must be a resident of the largest city in the county in which a riverboat is located.

(B) One (1) member appointed by the mayor of the second largest city in the county in which a riverboat is located. The member appointed under this clause must be a resident of the second largest city in the county in which a riverboat is located.

(C) One (1) member appointed by the mayor of the third largest city in the county in which a riverboat is located. The member appointed under this clause must be a resident of the third largest city in the county in which a riverboat is located.

(D) One (1) member appointed jointly by the county executive and the county fiscal body. A member appointed under this clause may not reside in a city described in clause (A), (B), or (C).

(3) One (1) member appointed jointly by the county executive and county fiscal body of a county having a population of more than one hundred fifty thousand (150,000) but less than one hundred seventy thousand (170,000). The member appointed under this subdivision must be a resident of a county having a population of more than one hundred fifty thousand (150,000) but less than one hundred seventy thousand (170,000).

HEA 1001 — CC 1
The following three (3) members appointed under subsection (j): (i):
   (A) One (1) member appointed from Lake County.
   (B) One (1) member appointed from Porter County.
   (C) One (1) member appointed from LaPorte County.

The members appointed under this subdivision may only vote on matters that pertain strictly to a transit development district established under IC 36-7.5-4.5-17.

(c) A member appointed to the development board must have knowledge and at least five (5) years professional work experience in at least one (1) of the following:
   (1) Rail transportation or air transportation.
   (2) Regional economic development.
   (3) Business or finance.

(d) The mayor of the largest city in a county having a population of more than one hundred fifty thousand (150,000) but less than one hundred seventy thousand (170,000) shall nominate three (3) residents of the county for appointment to the development board. One (1) of the governor's initial appointments under subsection (b)(1) must be an individual nominated by the mayor. At the expiration of the member's term, the mayor of the second largest city in the county shall nominate three (3) residents of the county for appointment to the development board. One (1) of the governor's appointments under subsection (b)(1) must be an individual nominated by the mayor. Thereafter, the authority to nominate the three (3) individuals from among whom the governor shall make an appointment under subsection (b)(1) shall alternate between the mayors of the largest and the second largest city in the county at the expiration of a member's term.

(e) A county having a population of more than one hundred eleven thousand (111,000) but less than one hundred fifteen thousand (115,000) shall be an eligible county participating in the development authority if the fiscal body of the county adopts an ordinance providing that the county is joining the development authority and the fiscal body of a city that is located in the county and that has a population of more than thirty-one thousand (31,000) but less than thirty-one thousand five hundred (31,500) adopts an ordinance providing that the city is joining the development authority. Notwithstanding subsection (b), if ordinances are adopted under this subsection and the county becomes an eligible county participating in the development authority:
   (1) the development board shall be composed of twelve (12) members rather than ten (10) members; and
   (2) the additional two (2) members shall be appointed in the following manner:
      (A) One (1) additional member shall be appointed by the governor and shall serve at the pleasure of the governor. The member appointed under this clause must be an individual nominated under subsection (f).
      (B) One (1) additional member shall be appointed jointly by the county executive and county fiscal body. The member appointed under this clause must be a resident of a county having a population of more than one hundred eleven thousand (111,000) but less than one hundred fifteen thousand (115,000).

(f) This subsection applies only if the county described in subsection (e) (d) is an eligible county participating in the development authority. The mayor of the largest city in the county described in subsection (e) (d) shall nominate three (3) residents of the county for appointment to the development board. The governor's initial appointment under subsection (e)(2)(A) (d)(2)(A) must be an individual nominated by the mayor. At the expiration of the member's term, the mayor of the second largest city in
the county described in subsection (e)(d) shall nominate three (3) residents of the county for appointment to the development board. The governor's second appointment under subsection (e)(2)(A)(d)(2)(A) must be an individual nominated by the mayor. Thereafter, the authority to nominate the three (3) individuals from among whom the governor shall make an appointment under subsection (e)(2)(A)(d)(2)(A) shall alternate between the mayors of the largest and the second largest city in the county at the expiration of a member's term.

(g) (f) An individual or entity required to make an appointment under subsection (b) or nominations under subsection (d) must make the initial appointment before September 1, 2005, or the initial nomination before August 15, 2005. If an individual or entity does not make an initial appointment under subsection (b) before September 1, 2005, or the initial nominations required under subsection (d) before September 1, 2005, the governor shall instead make the initial appointment.

(h) (g) Subsection (i) (h) applies only to municipalities located in a county that:

1. has a population of more than one hundred fifty thousand (150,000) but less than one hundred seventy thousand (170,000); and
2. was a member of the development authority on January 1, 2009, and subsequently ceases to be a member of the development authority.

(i) (h) If the fiscal bodies of at least two (2) municipalities subject to this subsection adopt ordinances to become members of the development authority, those municipalities shall become members of the development authority. If two (2) or more municipalities become members of the development authority under this subsection, the fiscal bodies of the municipalities that become members of the development authority shall jointly appoint one (1) member of the development board who shall serve in place of the member described in subsection (b)(3). A municipality that becomes a member of the development authority under this subsection is considered an eligible municipality for purposes of this article.

(j) (i) The governor shall appoint three (3) members to the development board as follows:

1. The initial appointment of one (1) member shall be selected out of a list of three (3) nominations from the county executive of Lake County. The nominations shall be transmitted to the governor before July 1, 2020. If the county executive of Lake County does not make the initial nominations by July 1, 2020, the governor shall instead make the initial appointment. After the expiration of the term of a member appointed under this subdivision, or if a vacancy occurs before the end of the term of a member appointed under this subdivision, the county executive of Lake County shall transmit a list of three (3) nominations to the governor not later than ninety (90) days after the expiration or the vacancy occurs. The governor shall appoint one (1) member out of the list of three (3) nominations, or, if the county executive of Lake County does not make the nominations within ninety (90) days after the expiration or the vacancy occurs, the governor shall instead make the appointment. A member appointed under this subdivision must be a resident of Lake County.

2. The initial appointment of one (1) member shall be selected out of a list of three (3) nominations from the county executive of Porter County. The nominations shall be transmitted to the governor before July 1, 2020. If the county executive of Porter County does not make the initial nominations by July 1, 2020, the governor shall instead make the initial appointment. After the expiration of the term of a member appointed under this subdivision, or if a vacancy occurs before the end of the term of a member appointed under this subdivision, the county executive of Porter County shall transmit a list of three (3) nominations to the governor not later than ninety (90) days after the expiration or the vacancy occurs. The governor shall appoint one (1) member out of the list of three (3) nominations, or, if the county executive of Porter County does not make the nominations within
ninety (90) days after the expiration or the vacancy occurs, the governor shall instead make the appointment. A member appointed under this subdivision must be a resident of Porter County.

(3) The initial appointment of one (1) member shall be selected out of a list of three (3) nominations from the county executive of LaPorte County. The nominations shall be transmitted to the governor before July 1, 2020. If the county executive of LaPorte County does not make the initial nominations by July 1, 2020, the governor shall instead make the initial appointment. After the expiration of the term of a member appointed under this subdivision, or if a vacancy occurs before the end of the term of a member appointed under this subdivision, the county executive of LaPorte County shall transmit a list of three (3) nominations to the governor not later than ninety (90) days after the expiration or the vacancy occurs. The governor shall appoint one (1) member out of the list of three (3) nominations, or, if the county executive of LaPorte County does not make the nominations within ninety (90) days after the expiration or the vacancy occurs, the governor shall instead make the appointment. A member appointed under this subdivision must be a resident of LaPorte County.

SECTION 210. IC 36-7.5-2-4, AS AMENDED BY P.L.144-2020, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) Except as provided in subsection (b) for the initial appointments to the development board; A member appointed to the development board serves a four (4) year term. However, a member serves at the pleasure of the appointing authority. A member may be reappointed to subsequent terms.

(b) The terms of the initial members appointed to the development board are as follows:

(1) The initial member appointed by the governor who is not nominated under section 3(d) or 3(f) of this chapter shall serve a term of four (4) years:

(2) The initial member appointed by the governor who is nominated under section 3(d) of this chapter shall serve a term of two (2) years: If a member is appointed under section 3(e)(2)(A) of this chapter, the initial member who is appointed under that provision shall serve a term of two (2) years:

(3) The initial member appointed under section 3(b)(2)(D) of this chapter shall serve a term of three (3) years:

(4) The initial member appointed under section 3(b)(2) of this chapter shall serve a term of three (3) years:

(5) The initial members appointed under section 3(b)(2)(A) through 3(b)(2)(C) of this chapter shall serve a term of two (2) years:

(6) If a member is appointed under section 3(e)(2)(B) of this chapter, the initial member appointed under that provision shall serve a term of three (3) years:

(e) Subject to section 3(j) 3(l) of this chapter, if a vacancy occurs on the development board, the appointing authority that made the original appointment shall fill the vacancy by appointing a new member for the remainder of the vacated term.

(d) Each member appointed to the development board, before entering upon the duties of office, must take and subscribe an oath of office under IC 5-4-1, which shall be endorsed upon the certificate of appointment and filed with the records of the development board.

(d) A member appointed to the development board is not entitled to receive any compensation for performance of the member's duties. However, a member is entitled to a per diem from the development authority for the member's participation in development board meetings. The amount of the per diem is equal to the amount of the per diem provided under IC 4-10-11-2.1(b).

SECTION 211. IC 36-7.5-2-5, AS AMENDED BY P.L.47-2006, SECTION 57, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) The member One (1) of the
members appointed by the governor under section 3(b)(1) of this chapter but not nominated under section 3(d) or 3(f) of this chapter shall serve as chair of the development board. until January 2013. At the election under subsection (b) in 2013 and each year thereafter, the chair shall be elected from among the members of the development board.

(b) In January of each year, the development board shall hold an organizational meeting at which the development board shall elect the following officers from the members of the development board:

(1) After December 31, 2012, a chair.

(2) A vice chair.

A secretary-treasurer.

(c) Not more than two (2) members from any particular county may serve as an officer described in subsection (a) or elected under subsection (b). The affirmative vote of at least five (5) members of the development board is necessary to elect an officer under subsection (b). However, if the county described in section 3(e) of this chapter is an eligible county participating in the development authority, the affirmative vote of at least six (6) members of the development board is necessary to elect an officer under subsection (b).

(d) An officer elected under subsection (b) serves from the date of the officer's election until the officer's successor is elected and qualified.

SECTION 212. IC 36-7.5-2-6, AS AMENDED BY P.L.144-2020, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. (a) The development authority is a public agency for purposes of IC 5-14-1.5 and IC 5-14-3. The development board is a governing body for purposes of IC 5-14-1.5.

(b) The development board shall meet at least quarterly.

(c) The chair of the development board or any two (2) members of the development board may call a special meeting of the development board.

(d) Five (5) members of the development board constitute a quorum. However, if the county described in section 3(e) of this chapter is an eligible county participating in the development authority, six (6) members of the development board constitute a quorum.

(e) Except as provided in subsection (h), the affirmative votes of at least five (5) members of the development board are necessary to authorize any action of the development authority. However, if the county described in section 3(e) of this chapter is an eligible county participating in the development authority, the affirmative votes of at least six (6) members of the development board are necessary to authorize any action of the development authority.

(f) Notwithstanding any other provision of this article, the minimum number of affirmative votes required under subsection (e) to take any of the following actions must include the affirmative vote of the member appointed by the governor who is not nominated under section 3(d) or 3(f) of this chapter: serves as chair:

(1) Making loans, loan guarantees, or grants or providing any other funding or financial assistance for projects.

(2) Acquiring or condemning property.

(3) Entering into contracts.

(4) Employing an executive director or any consultants or technical experts.

(5) Issuing bonds or entering into a lease of a project.

(g) A member of the board may not:

(1) designate another individual to attend a board meeting on behalf of the member in the member's
absence; or
(2) allow another member of the board to cast a proxy vote on behalf of the member in the member's temporary absence from a meeting.

(h) This subsection only applies to a vote on matters that pertain strictly to a transit development district established under IC 36-7.5-4.5-17 on which the members of the development board appointed under section 3(b)(4) may cast a vote. The affirmative votes of at least six (6) members of the development board, which must include the chair, are necessary to authorize any action of the development authority.

SECTION 213. IC 36-7.5-4-2, AS AMENDED BY P.L.156-2020, SECTION 145, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) Except as provided in subsections (b) and (d), the fiscal officer of each city and county described in IC 36-7.5-2-3(b) shall each transfer three million five hundred thousand dollars ($3,500,000) each year to the development authority for deposit in the development authority revenue fund established under section 1 of this chapter. However, if a county having a population of more than one hundred fifty thousand (150,000) but less than one hundred seventy thousand (170,000) ceases to be a member of the development authority and two (2) or more municipalities in the county have become members of the development authority as authorized by IC 36-7.5-2-3(h), IC 36-7.5-2-3(i), the transfer of the local income tax revenue that is dedicated to economic development purposes that is required to be transferred under IC 6-3.6-11-6 is the contribution of the municipalities in the county that have become members of the development authority.

(b) This subsection applies only if:
(1) the fiscal body of the county described in IC 36-7.5-2-3(e) IC 36-7.5-2-3(d) has adopted an ordinance under IC 36-7.5-2-3(e) IC 36-7.5-2-3(d) providing that the county is joining the development authority;
(2) the fiscal body of the city described in IC 36-7.5-2-3(e) IC 36-7.5-2-3(d) has adopted an ordinance under IC 36-7.5-2-3(e) IC 36-7.5-2-3(d) providing that the city is joining the development authority; and
(3) the county described in IC 36-7.5-2-3(e) IC 36-7.5-2-3(d) is an eligible county participating in the development authority.

The fiscal officer of the county described in IC 36-7.5-2-3(e) IC 36-7.5-2-3(d) shall transfer two million six hundred twenty-five thousand dollars ($2,625,000) each year to the development authority for deposit in the development authority revenue fund established under section 1 of this chapter. The fiscal officer of the city described in IC 36-7.5-2-3(e) IC 36-7.5-2-3(d) shall transfer eight hundred seventy-five thousand dollars ($875,000) each year to the development authority for deposit in the development authority revenue fund established under section 1 of this chapter.

(c) This subsection does not apply to Lake County, Hammond, Gary, or East Chicago. The following apply to the remaining transfers required by subsections (a) and (b):
(1) Except for transfers of money described in subdivision (4)(D), the transfers shall be made without appropriation by the city or county fiscal body or approval by any other entity.
(2) Except as provided in subdivision (3), each fiscal officer shall transfer eight hundred seventy-five thousand dollars ($875,000) to the development authority revenue fund before the last business day of January, April, July, and October of each year. Food and beverage tax revenue deposited in the fund under IC 6-9-36-8 is in addition to the transfers required by this section.
(3) The fiscal officer of the county described in IC 36-7.5-2-3(e) IC 36-7.5-2-3(d) shall transfer six hundred fifty-six thousand two hundred fifty dollars ($656,250) to the development authority.
revenue fund before the last business day of January, April, July, and October of each year. The county is not required to make any payments or transfers to the development authority covering any time before January 1, 2017. The fiscal officer of a city described in IC 36-7.5-2-3(e) IC 36-7.5-2-3(d) shall transfer two hundred eighteen thousand seven hundred fifty dollars ($218,750) to the development authority revenue fund before the last business day of January, April, July, and October of each year. The city is not required to make any payments or transfers to the development authority covering any time before January 1, 2017.

(4) The transfers shall be made from one (1) or more of the following:

(A) Riverboat admissions tax revenue received by the city or county, riverboat wagering tax revenue received by the city or county, or riverboat incentive payments received from a riverboat licensee by the city or county.

(B) Any local income tax revenue that is dedicated to economic development purposes under IC 6-3.6-6 and received under IC 6-3.6-9 by the city or county.

(C) Any other local revenue other than property tax revenue received by the city or county.

(D) In the case of a county described in IC 36-7.5-2-3(e) IC 36-7.5-2-3(d) or a city described in IC 36-7.5-2-3(e), IC 36-7.5-2-3(d), any money from the major moves construction fund that is distributed to the county or city under IC 8-14-16.

(d) This subsection applies only to Lake County, Hammond, Gary, and East Chicago. The obligations of each city and the county under subsection (a) are satisfied by the distributions made by the auditor of state on behalf of each unit under IC 4-33-12-8 and IC 4-33-13-5(i). However, if the total amount distributed under IC 4-33 on behalf of a unit with respect to a particular state fiscal year is less than the amount required by subsection (a), the fiscal officer of the unit shall transfer the amount of the shortfall to the authority from any source of revenue available to the unit other than property taxes. The auditor of state shall certify the amount of any shortfall to the fiscal officer of the unit after making the distribution required by IC 4-33-13-5(i) on behalf of the unit with respect to a particular state fiscal year.

(e) A transfer made on behalf of a county, city, or town under this section after December 31, 2018:

(1) is considered to be a payment for services provided to residents by a rail project as those services are rendered; and

(2) does not impair any pledge of revenues under this article because a pledge by the development authority of transferred revenue under this section to the payment of bonds, leases, or obligations under this article or IC 5-1.3:

(A) constitutes the obligations of the northwest Indiana regional development authority; and

(B) does not constitute an indebtedness of a county, city, or town described in this section or of the state within the meaning or application of any constitutional or statutory provision or limitation.

(f) Neither the transfer of revenue as provided in this section nor the pledge of revenue transferred under this section is an impairment of contract within the meaning or application of any constitutional provision or limitation because of the following:

(1) The statutes governing local taxes, including the transferred revenue, have been the subject of legislation annually since 1973, and during that time the statutes have been revised, amended, expanded, limited, and recodified dozens of times.

(2) Owners of bonds, leases, or other obligations to which local tax revenues have been pledged recognize that the regulation of local taxes has been extensive and consistent.

(3) All bonds, leases, or other obligations, due to their essential contractual nature, are subject to

HEA 1001 — CC 1
relevant state and federal law that is enacted after the date of a contract.

(4) The state of Indiana has a legitimate interest in assisting the development authority in financing rail projects.

(g) All proceedings had and actions described in this section are valid pledges under IC 5-1-14-4 as of the date of those proceedings or actions and are hereby legalized and declared valid if taken before March 15, 2018.

SECTION 214. IC 36-7.6-3-5, AS AMENDED BY P.L.237-2017, SECTION 48, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) A development authority shall prepare a comprehensive strategic development plan that includes detailed information concerning the following:

(1) The proposed projects to be undertaken or financed by the development authority.

(2) The following information for each project included under subdivision (1):
   (A) Timeline and budget.
   (B) The return on investment.
   (C) The projected or expected need for an ongoing subsidy.
   (D) Any projected or expected federal matching funds.

(b) The development authority shall, not later than January 1 of the second year following the year in which the development authority is established, submit the comprehensive strategic development plan for review by the budget committee and approval by the director of the office of management and budget and the Indiana economic development corporation. However, a development authority that has already submitted its comprehensive strategic development plan as part of an application for a grant or a loan under IC 5-28-37 (before its repeal) or IC 5-28-38 (before its repeal) is not required to resubmit its comprehensive strategic development plan under this subsection.

SECTION 215. [EFFECTIVE UPON PASSAGE] (a) One hundred ten million dollars ($110,000,000) is appropriated from the state general fund to the budget agency for the state fiscal year ending June 30, 2021, to defease any remaining bonds issued by the state office building commission, the recreational development commission, or the state fair commission.

(b) Money appropriated under this section may not be used for any other purpose.

(c) This SECTION expires June 30, 2022.

SECTION 216. P.L.108-2019, SECTION 255, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: SECTION 255. (a) Notwithstanding IC 4-13-2-19 or any other law, any part of an appropriation made for the legislative council and the legislative services agency, in a state fiscal year beginning after June 30, 2018, and ending before July 1, 2020, 2022, that is unexpended and unencumbered at the close of that state fiscal year does not lapse and is not returned to the state general revenue fund but remains available for expenditure during either state fiscal year in the a biennium beginning July 1, 2019, after June 30, 2019, and ending June 30, 2021 before July 1, 2023. The unexpended and unencumbered amount may be used to supplement the amounts appropriated in this act for each state fiscal year in the biennium and shall be allotted, as requested by the executive director of the legislative services agency, for the total operating expenses of the legislative council or the legislative services agency, or both.

(b) This SECTION expires June 30, 2023.

SECTION 217. [EFFECTIVE JULY 1, 2021] (a) The following definitions apply throughout this SECTION:

(1) "Department" means the Indiana department of gaming research established by

HEA 1001 — CC 1

230
IC 4-33-18-2, before its amendment by this act.
(2) "Commission" means the Indiana gaming commission established under IC 4-33.
(3) "Gaming research division" means the gaming research division of the commission established by IC 4-33-18-2, as amended by this act.
(b) On July 1, 2021, all functions, powers, authorities, duties, agreements, and liabilities of the department are transferred to the gaming research division.
(c) On July 1, 2021, all records, property, and funds under the control of the department are transferred to the gaming research division.
(d) Employees of the department on June 30, 2021, become employees of the gaming research division on July 1, 2021.
(e) After June 30, 2021, a reference to the department in any statute, rule, or other document is considered a reference to the gaming research division.

SECTION 218. [EFFECTIVE UPON PASSAGE] (a) Any balance in the exoneration fund established by IC 5-2-23-7, as repealed by this act, shall be transferred to the state general fund on June 30, 2021.
(b) This SECTION expires July 1, 2021.

SECTION 219. [EFFECTIVE UPON PASSAGE] (a) Any balance in the judicial branch insurance adjustment account established by IC 33-38-5-8.2(d), before its elimination by this act, shall be transferred to the state general fund on June 30, 2021.
(b) This SECTION expires July 1, 2021.

SECTION 220. P.L.108-2019, SECTION 249, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: SECTION 249. (a) The definitions of "vacation leave", "sick leave", and other types of leave used on July 1, 2010, by the department apply to this SECTION.
(b) As used in this SECTION, "department" refers to the state personnel department established by IC 4-15-2.2-13.
(c) As used in this SECTION, "pilot program" refers to the pilot program reestablished under subsection (d).
(d) The personnel committee of the legislative council for the legislative branch of state government or the Indiana supreme court for the judicial branch of state government, or both, may reestablish the pilot program established by P.L.220-2005, SECTION 8 (before its expiration), and P.L.220-2005, SECTION 10 (before its expiration), including provisions adopted by:
(1) the deferred compensation committee (established by IC 5-10-1.1-4) to govern the pilot program;
(2) the department under LSA Document #06-488(E) (before its expiration), filed with the publisher of the Indiana Register on October 16, 2006, to govern the pilot program; or
(3) the auditor of state to administer the pilot program.
(e) Subject to the Internal Revenue Code and applicable regulations, the personnel committee of the legislative council or the Indiana supreme court, or both, may adopt procedures to implement and administer the pilot program, including provisions established or reestablished under subsection (d).
(f) The auditor of state shall provide for the administration of the pilot program.
(g) This SECTION expires June 30, 2023.

SECTION 221. [EFFECTIVE UPON PASSAGE] (a) For the state fiscal year beginning July 1, 2020, and ending June 30, 2021, six hundred million dollars ($600,000,000) is appropriated from the state general fund to the pre-1996 account described in IC 5-10.4-2-2(a)(1) of the Indiana public retirement system established by IC 5-10.5-2.

HEA 1001 — CC 1
(b) This SECTION expires June 30, 2022.

SECTION 222. [EFFECTIVE UPON PASSAGE] (a) Fifty million dollars ($50,000,000) is appropriated from the state general fund to the Indiana public retirement system in the state fiscal year ending June 30, 2021, which shall be distributed to each supplemental reserve account created under IC 5-10.2-2 such that the Indiana public retirement system shall fund from each supplemental reserve account in the calendar year beginning January 1, 2022, to provide a one percent (1%) cost of living adjustment to the public employees' retirement fund established by IC 5-10.3-2-1, Indiana teachers' retirement fund established by IC 5-10.4-2-1, and state excise police, gaming agent, gaming control officer, and conservation enforcement officers' retirement plan created by IC 5-10-5.5-2.

(b) This SECTION expires June 30, 2022.

SECTION 223. [EFFECTIVE UPON PASSAGE] (a) Three million fourteen thousand two-hundred fifty dollars ($3,014,250) is appropriated from the state general fund to the treasurer of state in the state fiscal year ending June 30, 2021, which shall be distributed to the state police pre-1987 benefit system created by IC 10-12-3 and the state police 1987 benefit system created by IC 10-12-4. Beginning January 1, 2022, the state police pre-1987 benefit system created by IC 10-12-3 and the state police 1987 benefit system created by IC 10-12-4 shall receive a one percent (1%) cost of living adjustment.

(b) This SECTION expires June 30, 2022.

SECTION 224. [EFFECTIVE UPON PASSAGE] (a) Augmentation is allowed from funds in each account created within the federal economic stimulus fund established in IC 4-12-18, as added by HEA 1123-2021, with regard to an appropriation in this act.

(b) This SECTION expires June 30, 2023.

SECTION 225. [EFFECTIVE UPON PASSAGE] (a) The legislative council is urged to assign to an appropriate interim study committee the task of studying the following issues regarding housing in Indiana during the 2021 legislative interim:

1. Affordable housing.
2. Workforce housing.
3. "Missing middle" housing, which consists of multi-unit or clustered housing types that are compatible in scale with single family homes.

(b) This SECTION expires January 1, 2022.

SECTION 226. [EFFECTIVE JULY 1, 2021] (a) Not later than December 1, 2021, the department of education shall prepare and submit a report to the legislative council concerning the availability of federal funding through grants or other similar programs that may be used to hire school counselors for high schools, with a focus on school counselors who provide career counseling and planning for technical or vocational training paths.

(b) The report submitted under this SECTION must be in an electronic format under IC 5-14-6.

(c) This SECTION expires July 1, 2023.

SECTION 227. [EFFECTIVE UPON PASSAGE] (a) For the state fiscal year beginning July 1, 2020, and ending June 30, 2021, the budget agency may augment the county jail maintenance contingency fund appropriation from the state general fund by an amount not to exceed three million dollars ($3,000,000) to cover jail and parole holds. Any augmentation may only be used to pay for additional jail and parole holds and may not be used to provide additional funding to sheriffs for persons convicted of Level 6 felonies or to increase the jail and parole hold per diem
above thirty-seven dollars and fifty cents ($37.50).

(b) This SECTION expires June 30, 2022.

SECTION 228. [EFFECTIVE UPON PASSAGE] (a) Notwithstanding the effective date, if a subdivision in IC 6-3-1-3.5 or clause in IC 6-5.5-1-2, as added by this act, specifies that it is effective for a particular taxable year or for actions or payments on or after a specified date, the effective date for that added provision is the date specified in the particular subdivision.

(b) Notwithstanding the effective date of the amendment to IC 6-3-2-10, the provision relating to the deduction for amounts not taxable under this article pursuant to 45 U.S.C. 352 is intended as a clarification and is applicable to all prior years for which the deduction under IC 6-3-2-10 was allowed.

(c) The amendments to IC 6-3-2-2.5(c)(2) and IC 6-3-2-2.6(c)(2) apply to taxable years beginning after December 31, 2017.

(d) The amendments to IC 6-3-2-2.5 and IC 6-3-2-2.6 other than those described in subsection (c) apply to taxable years ending after June 30, 2021.

(e) If an Indiana net operating loss carryover remains for a taxable year ending after June 30, 2021, the Indiana net operating loss carryover for use in such taxable years shall be recomputed in a manner consistent with IC 6-3-2-2.5 and IC 6-3-2-2.6 as amended as if they applied to any previous taxable year.

(f) If an Indiana net operating loss arising from a taxable year has been claimed as a deduction in a taxable year ending before July 1, 2021, the Indiana net operating loss available for use in taxable years ending after June 30, 2021, shall be computed after application of the deductions taken for Indiana net operating losses in previous years to the extent necessary to prevent duplicate use of a net operating loss.

(g) The amendment to IC 6-5.5-1-11 is intended as a clarification and not as a substantive change.

(h) This SECTION expires July 1, 2024.

SECTION 229. [EFFECTIVE UPON PASSAGE] (a) This SECTION applies after the general assembly recesses for the last time in April 2021, and before July 1, 2021.

(b) Notwithstanding P.L.108-2019 (HEA 1001), SECTION 3, each member of the general assembly is entitled to the legislative business per diem allowance provided in P.L.108-2019 (HEA 1001), SECTION 3, for each day the member is engaged in official business, only when authorized by the speaker of the house of representatives or president pro tempore of the senate. However, each member of the general assembly is entitled to a subsistence allowance of forty percent (40%) of the maximum daily amount allowable to employees of the executive branch of the federal government for subsistence expenses while away from home in travel status in the Indianapolis area for each day that the chamber in which the individual is a member does not convene as a body.

(c) The amounts payable under this SECTION are payable from the appropriations provided in P.L.108-2019 (HEA 1001), SECTION 3, for the payment of legislative business per diem and subsistence allowances.

(d) The speaker of the house of representatives or the president pro tempore of the senate may establish general policies to implement this SECTION with respect to members of the chamber in which he serves as presiding officer.

(e) This SECTION expires July 1, 2021.

SECTION 230. An emergency is declared for this act.