

THE COUNTY BULLETIN

And Uniform Compliance Guidelines ISSUED BY STATE BOARD OF ACCOUNTS

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SPECIAL EDITION

NEW LAWS AFFECTING VARIOUS COUNTY OFFICES

The following is a digest of some of the laws passed in the 2024 Session of the General Assembly affecting various offices in county government. Some of the laws do not pertain directly to a particular county office but are included in this digest for ready reference to the covered subject matter.

The digest is not intended as an expression of legal interpretations, nor is the digest intended to be all inclusive. Reference in the digest will be to the Indiana Code in the following form (Amends IC 33-17- 10-5) which means (Amends Indiana Code, Title 33, Article 17, Chapter 10, Section 5). Please note the effective date of each law.

Additional information regarding the 2022 public laws may be found on the General Assembly website at www.iga.in.gov The “Session” tab contains a Table of Citations for all Indiana Code citations affected by the new legislation, a complete Digest of Enactments summarizing each new public law, an Enrolled Act Summary showing the effective dates of each public law section, and other cross references between public law number and bill number. The “Legislation” tab contains each new public law.

PUBLIC LAW 2-2024 HOUSE ENROLLED ACT 1034 – INSURANCE AND TRANSFER ON DEATH DEEDS

Amends IC 32-17-14-26 – Effective 7-1-24. Extends insurance coverage on property transferred by a transfer on death transfer following the death of the insured after December 31, 2024, for property and casualty insurance and liability insurance other than title insurance and certain insurance relating to bonds and mortgages. Allows certain warning language to be included in a transfer on death deed executed after December 31, 2024. Provides that a failure by a beneficiary to file an affidavit in the office of the recorder of the county in which the real property is located or a delay by the county recorder in recording the affidavit does not affect the validity of the transfer on death transfer to the beneficiary. Provides that until the affidavit is recorded, the transfer on death beneficiary or beneficiaries named in the transfer on death deed and the estate of the deceased owner are jointly and severally liable for property taxes assessed with respect to the real property

for assessment years beginning with the assessment year in which the owner's death occurs. Provides that if a transferee obtains a property and casualty insurance policy or liability insurance policy insuring the real or personal property the transferee acquired or received through a transfer, the transferee is not an insured on the insurance policy of the transferor once the transferee's property and casualty insurance policy or liability insurance policy becomes effective.

PUBLIC LAW 49-2024 HOUSE ENROLLED ACT 1090 – TRANSPORTATION MATTERS

Amends IC 6-1.1-5.5-2 – Effective 7-1-24. Provides that a conveyance to the state is excepted from the definition of a "conveyance document" requiring a sales disclosure form. Amends the annual reporting requirements for the Indiana department of transportation. Requires a unit to hold a public hearing before agreeing with a railroad to the closure of a public railroad crossing within the unit's jurisdiction. Allows evidence of a failure to comply with passenger restraint system statutes to be admitted in a civil action as to mitigation of damages for a plaintiff who is at least 15 years of age or older. Provides that an engineering and traffic investigation is not required to decrease the speed limit to 20 miles per hour on a highway with a functional classification of minor collector or local road in an urban district.

PUBLIC LAW 136-2024 HOUSE ENROLLED ACT 1120 – STATE AND LOCAL ADMINISTRATION

Amends IC 6-1.1-12-14 (Effective retroactive 1-1-24), IC 6-1.1-12-15 (Effective 1-1-25), IC 6-1.1-12-37 (Effective retroactive 1-1-23), IC 36-1-32 (Effective 7-1-24), IC 36-7-14-39 (Effective retroactively 1-1-23), IC 36-7-14-29 (Effective retroactive 1-1-23), IC 6-9-18-6.7 (Effective Upon Passage) and IC 6-3.6-7-28 (Effective Upon Passage). Increases the assessed value limit for the disabled veteran property tax deduction from \$200,000 to \$240,000. Allows that, for purposes of various property tax deductions, an individual has until January 15 of a calendar year in which property taxes are first due and payable to complete, date, and file the required certified statement with the county auditor. Extends through 2025 the expiration of the threshold amounts used for determining whether a political subdivision's project is a controlled project and whether the petition and remonstrance process or the referendum process applies based on the political subdivision's total debt service tax rate. Specifies that a political subdivision's total debt service tax rate does not include a tax rate approved by voters for a referendum debt service tax levy. Extends the current cap on operating referendum tax that may be levied by a school corporation to taxes due and payable in 2025, and provides a formula to determine the cap for that year. Reestablishes, and enumerates requirements and procedures for, a petition and remonstrance and a referendum for controlled projects funded by debt service if the project scope changes from the purpose initially advertised to taxpayers. Adds trailer provisions pertaining to SEA 228-2024 regarding alcoholic beverage taxes on liquor, wine, and hard cider. Requires the state fair commission to approve future dates of the state fair and the state fair board to advise the commission on future dates of the state fair. Provides that a state employee may affirmatively elect to enroll in the deferred compensation plan prior to the auto enroll date on day 31 of the state employee's employment. Requires, effective July 1, 2025, the trustee of the state police pension trust to maintain a supplemental allowance reserve account for the purpose of paying postretirement benefit adjustments. Requires certain political subdivisions to present to the interim study committee on pension management oversight concerning a delinquent employee retirement plan offered by the political subdivision. Increases the maximum

THE COUNTY BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES

Volume 442

July 2024

date that a member or participant of certain retirement funds can participate in the deferred retirement option plan from 36 to 60 months. Removes a reference in current law to outstanding bonds for which a fee replacement appropriation was made in a provision prohibiting a state educational institution from issuing bonds for refunding or advance refunding of outstanding bonds without approval of the budget agency and the board of trustees of the issuing state educational institution making certain findings. Provides that grant awards authorized in the 2023 budget bill and awarded after December 31, 2024, for regional mental health facility grants to counties for use in constructing new facilities or renovating existing facilities to provide mental health services for certain incarcerated individuals may not exceed \$5,000,000 per county (instead of \$2,500,000 per county). Prohibits a unit from entering into a sister city or cooperative agreement with a city, town, province, county, school, college, or university located in a foreign adversary. Provides parameters for the northwestern Indiana regional planning commission, beginning with calendar year 2025 and for each year thereafter through calendar year 2029, to annually adjust each participating county's portion of the budget. Authorizes the office of the secretary of family and social services (office of the secretary) to implement a risk based managed care program for certain Medicaid recipients. Requires the office of Medicaid policy and planning to convene a workgroup and, with managed care organizations, to conduct a claims submission testing period before the risk based managed care program is established. Authorizes the establishment of home health agency cooperative agreements and provides for the expiration of those provisions on June 30, 2027. (A similar law enacted in 2022 expired on July 1, 2023.) Specifies that a home health agency may contract directly or indirectly through a network of home health agencies. Provides that distributions for curricular materials may not be considered for purposes of determining whether a school corporation met the requirement to expend a minimum amount of state tuition support for teacher compensation. Repeals the requirement that each school maintained by a school corporation and each charter school establish a curricular materials account. Requires a public school to deposit distributions for curricular materials in: (1) the education fund of the school corporation that maintains the school; or (2) the fund in which a charter school receives state tuition support. Adds a provision to allow a redevelopment commission to expend revenues from its allocation fund that are allocated for police and fire services on both capital expenditures and operating expenses as authorized in the 2023 session in HOUSE ENROLLED ACT 1454. Provides that, if a township transitions from a single township firefighting and emergency services fund to two separate funds as authorized under current law, the township legislative body must approve a transfer of the remaining cash balance from the single fund to the two new separate funds and determine the amounts attributable to each fund. Requires the office of the secretary to present to the Medicaid oversight committee a detailed plan for monitoring expenses of the complete Medicaid program. Requires the office of the secretary to present to the budget committee a policy to set a required minimum percentage of the reimbursement for personal care services under the home and community-based services waivers that must be paid to the individual providing the direct service. Provides that, if the county fiscal body of Howard County makes certain findings, the Howard County fiscal body may adopt an ordinance that would impose the innkeeper's tax on a person engaged in the business of renting or furnishing rooms, lodgings, or accommodations located within an inn, a hotel, or a motel for a period of more than 30 days. (Current law limits the imposition of the innkeeper's tax to renting or furnishing rooms, lodgings, or accommodations for periods of less than 30 days.) Provides that an

THE COUNTY BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES

Volume 442

July 2024

ordinance would not apply to existing rooms, lodgings, or accommodations that were not subject to the 30 day threshold prior to January 1, 2024. Provides that an ordinance may not become effective until after April 30, 2024, and must expire before July 1, 2025. Requires the county fiscal body, if an ordinance is adopted, to reduce the tax for any person subject to the innkeeper's tax from 8% (current law) to 6% until the ordinance expires. Allows the county fiscal body to return the tax rate to 8% after the ordinance expires. Reinstates a provision that was repealed in SEA 325-2023 (P.L.182-2023) that includes as a "homestead" property that is an individual's principal place of residence, is located in Indiana, and is owned by an entity, if the individual is a shareholder, partner, or member of the entity that owns the property. Amends a redevelopment commission provision defining "residential property" to apply to allocation areas established after June 30, 2025 (rather than June 30, 2024). Amends certain language in provisions in HEA 1199-2024. Makes amending changes to the Grant County local income tax special purpose rate added in HEA 1121-2024. Requires the state and local tax review task force to study several additional topics during the 2024 legislative interim. Makes technical corrections. Makes conforming changes.

PUBLIC LAW 137-2024 HOUSE ENROLLED ACT 1121 – LOCAL INCOME TAXES

Amends IC 6-3.6-3-1 (Effective 7-1-24), IC 6-3.6-6-2.6 (Effective 7-1-24), IC 6-3.6-6-2.7 (Effective retroactive 7-1-23), and IC 6-3.6-6-21.3 (Effective 7-1-24). Extends the expiration of provisions concerning a county with a single voting bloc and the allocation of votes for a local income tax council. Specifies the amount of revenue from a local income tax rate imposed for correctional facilities and rehabilitation facilities in a county that may be used for operating expenses of those facilities. Allows a county fiscal body to adopt a local income tax rate for an acute care hospital located in the county to be used only for the operating expenses of the acute care hospital. Provides that, for the purpose of distributing the local income tax (LIT), if two or more school corporations or civil taxing units merge or consolidate to form a single school corporation or civil taxing unit, the school corporation or civil taxing unit is entitled to the combined pro rata distribution of the LIT revenue allocated to each applicable school corporation or civil taxing unit in existence on January 1 of the immediately preceding calendar year prior to the merger or consolidation. Provides that the department of local government finance shall make certain adjustments pertaining to the distribution of LIT for Floyd County in 2025, which provide that the Highlander Fire Protection District (district) shall receive an amount equal to the combined distribution that would have been distributed to the Greenville Fire Protection District (FPD) and the Lafayette Fire Protection District (FPD) in 2024, but for their elimination resulting from the merger to establish the district. Requires corresponding adjustments in 2025 to reduce the distribution for each applicable civil taxing unit and school corporation in Floyd County, excluding the district, by an amount that equals the proportionate share of the amount of LIT received in 2024 of the combined distribution that would have been distributed to the Greenville FPD and the Lafayette FPD in 2024, but for their elimination. Provides that funds accumulated from a Perry County special purpose tax rate to construct or improve the county jail after the redemption of bonds issued or final payment of lease rentals due under a lease shall be transferred to a county capital project fund to be used to finance capital projects within Perry County. (Current law specifies that such remaining funds are to be transferred to the county jail operations fund to be used for financing the maintenance and operations of the Perry County detention center.) Allows Grant County, under

THE COUNTY BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES

Volume 442

July 2024

specified circumstances, to adopt an ordinance to impose a special purpose local income tax rate to fund and finance the construction of a county jail. Provides, for purposes of calculating distributions of the financial institutions tax to local taxing units, how to calculate distributions for a taxing unit that did not receive distributions in 2012 because the unit was subsequently established from the merger or consolidation of two or more taxing units that received distributions from the financial institutions tax fund in 2012. Provides, for purposes of calculating qualified distributions of the commercial motor vehicle excise tax to local taxing units, how to calculate base revenue distributions for a taxing unit that did not receive a base revenue distribution in 2001 because the taxing unit was subsequently established from the merger or consolidation of two or more taxing units that received base revenue distributions in 2001. Provides that, for purposes of determining the apportionment or distribution of the motor vehicle excise tax, that the county auditor may make adjustments to reflect the merger or consolidation of two or more taxing units. Authorizes Knox County to impose its innkeeper's tax at a rate of 8% (instead of 6% under current law). Provides that, if the tax rate is increased to more than 6%, the portion of the tax rate that exceeds 6% expires on December 31, 2045. Authorizes the city of Hammond to impose a food and beverage tax. Authorizes the town of Cicero to impose a food and beverage tax.

PUBLIC LAW 56-2024 HOUSE ENROLLED ACT 1143 – DISPOSAL OF FIREARMS VIA TRADE FOR NEW EQUIPMENT

Permits a law enforcement agency to dispose of certain confiscated firearms by trade with a licensed firearms dealer, a licensed firearm manufacturer, or another law enforcement agency in exchange for new firearms and other law enforcement equipment. Sets forth the recording and reporting requirements for the trade of firearms by a law enforcement agency.

PUBLIC LAW 139-2024 HOUSE ENROLLED ACT 1158 – COUNTY CONTRACTS

New IC 36-2-2.8 (Effective 7-1-24) and IC 36-2-2.9 (Effective 7-1-24). Provides that for counties other than Marion County, contracts entered into by the county (including contracts executed by county elected officers) must meet certain requirements. Allows the county executive to adopt an ordinance that delegates authority to other county elected officers and employees to approve contracts. Requires county elected officers to have certain contracts: (1) executed by the county executive; or (2) submitted for review by the county attorney and county executive. Provides that if the county attorney advises the county executive that a contract of a county elected officer does not comply with state law or the public purchasing or bidding laws, the county executive may disapprove the contract. Allows the county executive to void a contract if a county officer fails to comply with the review process.

PUBLIC LAW 141-2024 HOUSE ENROLLED ACT 1162 – BUREAU OF MOTOR VEHICLES

Makes a technical correction regarding the calculation of a county's allocation from the motor vehicle highway account fund. Provides that a commercial driver's license and a commercial learner's permit may be issued as a mobile credential. Repeals language allowing the bureau of motor vehicles (bureau) to issue a driver's license or identification card to a person granted parole. Adds a wearable device that blocks, in whole or in part, the field of vision of the person wearing the device to the definition of a "telecommunications device". Clarifies that only handheld

THE COUNTY BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES

Volume 442

July 2024

telecommunications devices may be used in conjunction with hands free or voice operated technology while operating a motor vehicle. Requires the bureau to state on each of its forms the law or rule making the form necessary. Prohibits the bureau from requiring a person to appear in person for the renewal of a registration for a collector vehicle, a historic vehicle license plate, or an authentic license plate from the model year of a collector vehicle. Allows an individual who is at least 18 years of age and holds a valid commercial driver's license to be issued a hazardous materials endorsement. Amends provisions regarding proof of a veteran's discharge from the armed forces or its reserves or the national guard. Changes the number of commercial vehicles that must be owned for the state department of revenue to issue a license plate for each commercial vehicle from 25 to five. Amends provisions requiring the bureau to provide notice to allow the bureau to provide notice electronically when the individual has indicated a preference for receiving electronic notices from the bureau. Provides that a driver's license or identification card expires upon the bureau receiving notice of the death of the holder. Allows an individual to electronically apply for the individual's driver's license or learner's permit to be converted into an identification card. Provides that the owner, lessor, or operator of a commercial motor vehicle or a person who leases or rents a commercial motor vehicle to another person is not civilly liable for a tort claim based on the failure to install optional equipment on a commercial motor vehicle unless certain circumstances exist. Deletes provisions allowing the bureau to suspend or revoke the registration of an individual convicted of certain crimes.

PUBLIC LAW 168-2024 HOUSE ENROLLED ACT 1183 – FOREIGN OWNERSHIP OF LAND

Amended IC 32-22-3-6.5 (Effective 7-1-24). Provides that, beginning July 1, 2024, a prohibited person may not purchase, lease, or acquire a parcel of real property that is: (1) located in Indiana; and (2) located within a 10 mile radius of a military installation; with certain exceptions. Provides that, beginning July 1, 2024, a prohibited person may not acquire or lease agricultural land or a mineral right or water or riparian right on agricultural land located in Indiana. Provides certain enforcement powers to the attorney general for a transfer of land in violation of the law.

PUBLIC LAW 145-2024 HOUSE ENROLLED ACT 1197 – ALCOHOL AND TOBACCO COMMISSION

Amended IC 7.1-3-21-15 (Effective 7-1-24). Allows the alcohol and tobacco commission (commission) to provide notices electronically. Allows the commission to issue 10 new three-way permits to the city of Noblesville, allowing the issuance of: (1) three new three-way permits in 2024; (2) three new three-way permits in 2025; and (3) four new three-way permits in 2026; with any permits not issued in a year allowed to be issued in a subsequent year. Allows the commission to issue two new three-way permits to the city of Delphi. Amends certain provisions regarding the sale of alcoholic beverages from a bar of a restaurant for on-premises consumption. Allows a designated smoking area on the outside patio or terrace of a hotel if: (1) the designated smoking area is delineated from the rest of the outside patio or terrace by a barrier that is at least 18 inches in height; (2) the designated smoking area is located at least 20 feet from any entrance to the hotel; and (3) individuals less than 21 years of age are not allowed in the designated smoking area. Repeals provisions related to beer gardens and patio alcohol service for certain premises. Exempts a food hall that: (1) contains not less than 10 distinct nonaffiliated food and beverage vendors; and (2) is located within a mixed use development or redevelopment project with a total investment of

THE COUNTY BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES

Volume 442

July 2024

at least \$100,000,000; from certain requirements that apply to the issuance of a food hall master permit. Repeals a provision concerning residency requirements for beer wholesalers. Removes the requirement that a property tax clearance form provided to the alcohol and tobacco commission include an embossed seal from the county treasurer. Includes a craft manufacturer in the definition of a host permittee for purposes of a temporary craft manufacturer hospitality permit. Modifies the definition of "designated permittee" in relation to a designated refreshment area. Replaces references to the federal bureau of alcohol, tobacco, and explosives with the federal Alcohol and Tobacco Tax and Trade Bureau or its successor agency.

PUBLIC LAW 169-2024 HOUSE ENROLLED ACT 1199 – ECONOMIC ENHANCEMENT DISTRICT

Amends IC 36-7-40-3.5 (Effective upon passage). Requires the legislative body to provide notice and conduct a public hearing before a proposed economic enhancement district may be established. Amends the definition of "economic enhancement project". Amends the required contents of an ordinance to establish an economic enhancement district. Increases the number of members of an economic enhancement board from eight to nine and amends the composition of the board. Requires an economic enhancement district to expire not later than 10 years from the date of the adoption of an ordinance. Repeals a provision that allows an economic enhancement district to be extended. Requires that an ordinance establishing an economic enhancement district must be adopted on or before December 31, 2024. Provides that if the legislative body of a city has adopted an ordinance to establish an economic enhancement district before the effective date of this bill, that ordinance shall be void, but may be revised and reenacted by the legislative body by the adoption of a new ordinance, which must comply with the provisions added in the bill. Makes a technical correction.

PUBLIC LAW 146-2024 HOUSE ENROLLED ACT 1204 – PUBLICATION OF PUBLIC NOTICES

Amends IC 5-3-1-1.6 (Effective 7-1-24), IC 5-3-1-2 (Effective 7-1-24), IC 36-1-11-5 (Effective 7-1-24). Allows a political subdivision to publish notice in the print or electronic edition of a newspaper or locality newspaper that issues a print edition not more than three times a week. Allows, if a newspaper or locality newspaper issues a print edition not more than two times a week, a political subdivision to publish notice: (1) in the print edition or on the newspaper or locality newspaper's website; or (2) if the newspaper or locality newspaper does not have a website, in the print edition or the political subdivision's official website. Allows a notice regarding the sale of certain tracts of real property by a political subdivision to be published solely on the official website of the political subdivision. Provides that if the assessed value of a tract is less than \$10,000, based on the most recent assessment of the tract or of the tract of which it was a part before it was acquired, the disposing agent or redevelopment commission is not required to have the tract appraised.

PUBLIC LAW 65-2024 HOUSE ENROLLED ACT 1264 – ELECTION SECURITY

Amended IC 3-7-38.2-7.3 (Effective 7-1-25), IC 3-7-38.2-7.4 (Effective 7-1-24), and IC 3-11.7-2-1 (Effective 7-1-24). Provides that a political subdivision that conducts or administers an election may not join the membership of, or participate in a program offered by, a person who has directly financed certain elections activities. Specifies proof of residency requirements that apply to certain individuals who register to vote in person at a registration agency. Makes conforming amendments

THE COUNTY BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES

Volume 442

July 2024

to provisions that concern proof of residency requirements that apply to certain individuals who register to vote by mail. Requires the statewide voter registration system (SVRS) to contain a feature that identifies voter registrations that list a potential nonresidential address. Specifies a process that a county voter registration official must follow if this feature identifies a voter registration that lists a potential nonresidential address. Allows the secretary of state to contract with a company to receive commercially available data. Requires the National Voter Registration Act (NVRA) official or a contractor to use this information to identify a voter whose residence may have changed. Requires the NVRA official to compare the SVRS with the bureau of motor vehicles list of temporary credentials. Specifies a process that must be followed if evidence exists that a registered voter is not a citizen of the United States. Requires the state to provide to each county voter registration office information concerning a voter who is disqualified or potentially disqualified as a prospective juror from jury service because the voter is not a United States citizen. Specifies the actions a county voter registration office must take concerning certain juror information. Provides that a voter shall mark the voter's political party ballot selection on the electronic poll book instead of communicating the selection to the poll clerks. Requires an electronic poll book to permit reports to be electronically transmitted by the county election board to a political party or independent candidate who is eligible to appoint a watcher. (Current law applies this requirement to a political party or independent candidate who has appointed a watcher.)

PUBLIC LAW 153-2024 HOUSE ENROLLED ACT 1265 – VARIOUS ELECTION MATTERS

Amended IC 3-5-2-6 (Effective upon passage), IC 3-5-2-10 (Effective 7-1-24), IC 3-5-2-43.5 (Effective upon passage), IC 3-5-4-1.7 (Effective 7-1-24), IC 3-6-5-17.3 (Effective 7-1-24), IC 3-7-27-6 (Effective upon passage), IC 3-10-1-31.1 (Effective 7-1-24), IC 3-11-8-15 (Effective upon passage) and IC 3-7-12-22 (Effective 7-1-24). Defines "candidate" for the purpose of provisions concerning early and late candidate vacancies. Modifies the definition of "chute". Defines "scantron" and provides that a scantron complies with certain absentee ballot endorsement requirements if it is endorsed with the initials of certain individuals. Allows a circuit court clerk, voter registration official, or county election board to make certain filings by fax or electronic mail. Extends the: (1) expiration date of a provision concerning local redistricting; and (2) deadline for a redistricting authority to take specified actions. Requires the county election board of a county that is not designated as a vote center county to establish a plan that specifies the method and timing of providing absentee reports to persons who are entitled to receive the reports. Specifies that a nondiscriminatory uniform policy concerning certain voter registration information must apply to all records maintained in the computerized list, including election administration records and absentee activity reports. Requires the NVRA official to conduct, at least once each calendar year, a review and identification of particular voter registration records. Specifies that a provision concerning the delivery, retention, confidentiality, and disposal of election materials does not prohibit county election officials from performing a duty under statutes concerning provisional voting. Exempts a political party office on a primary ballot from the ballot arrangement requirement that all candidates for the same office appear on the same page or screen. Permits certain persons credentialed by the Indiana protection and advocacy services commission to be in the polls during an election. Allows a county election board that adopted a resolution for a primary election allowing absentee voting at satellite offices to amend the resolution, by unanimous vote, to modify,

THE COUNTY BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES

Volume 442

July 2024

for the subsequent general or municipal election, the locations and hours of the satellite offices. Requires each member of an absentee voter board to sign and print the member's name on a voter's affidavit after the voter has signed and dated the affidavit. Allows a vote center plan amendment to be filed with the election division by fax or electronic mail. Modifies provisions applicable to the notice that must be sent to a voter when a signature mismatch has occurred. Allows a voter to deliver a signature verification affidavit signed by the voter to an absentee voter board at a circuit court clerk's office or satellite location during the period of early voting. Provides that the county election board or board of elections and registration shall not reject an absentee ballot with a missing security envelope signature in certain circumstances if the voter delivers an affidavit of unsigned ballot that is signed by the voter to an absentee voter board at a circuit court clerk's office or satellite location during the period of early voting. Specifies certain employment provisions that apply when a county election board appoints a member of an absentee voter board, absentee ballot counter team, or courier team. Specifies the deadline that applies to fill certain candidate vacancies when the vacancy is due to the successful challenge of a candidate in a judicial proceeding. Prohibits the appointment of a particular person to fill a vacancy by a political party that differs from the party with which the person affiliated when the person was defeated in a primary election or a town or state convention. Specifies the circumstances that create a late candidate vacancy. Extends certain early candidate vacancy provisions to apply to late candidate vacancies. Requires that action to fill a late candidate vacancy be taken not later than 6 a.m. on election day. Modifies a provision concerning the delivery and retention of affidavits. Permits the bureau of motor vehicles to disclose certain identifying information for voter registration and election purposes under certain laws. Prescribes the ballot language for the proposed constitutional amendment that would remove the state superintendent of public instruction from the line of succession to the governor. Makes conforming amendments.

PUBLIC LAW 67-2023 HOUSE ENROLLED ACT 1302 – EMERGENCY MEDICAL SERVICES

Provides that not later than July 15, 2024, the county executive shall provide the department of homeland security (department) certain information relating to each emergency medical services (EMS) provider in the county. Provides that not later than August 15, 2024, the department, in consultation with the Indiana emergency medical services commission, shall prepare and submit a report to the general assembly relating to the provision of EMS. Urges the legislative council to assign to the appropriate study committee the topic of improving the provision of EMS throughout Indiana.

PUBLIC LAW 68-2024 HOUSE ENROLLED ACT 1306 – LIVE TRANSMISSION AND ARCHIVING OF IURC MEETINGS

Exempts the Indiana utility regulatory commission (IURC) from providing a live transmission of hearings regarding which a stenographic record is required to be made and kept by statute. Adds language to the chapter in the Indiana Code governing the IURC to require the IURC to provide on a publicly accessible platform a live transmission of any IURC proceeding that will include: (1) an examination of witnesses; (2) a nonprocedural discussion between one or more parties to the proceeding; (3) questions from one or more of the commissioners regarding the substance of the case; or (4) a contested procedural matter. Requires the IURC to issue a general administrative

THE COUNTY BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES

Volume 442

July 2024

order to implement a policy that governs the live transmission of IURC proceedings and that includes processes: (1) by which members of the public may request and access the live transmission of an IURC proceeding; and (2) for archiving the live transmission of an IURC proceeding.

PUBLIC LAW 155-2024 HOUSE ENROLLED ACT 1320 – BUILDING REGULATION

Defines, for purposes of the unsafe building law, a "building or structure". Increases from \$10,000 to \$25,000 the estimated cost of work required by an order of a unit's enforcement authority which the unit's enforcement authority may perform using its own workers and equipment. Provides, with certain exceptions, that a governmental body may not regulate or restrict, by regulation or otherwise, the continued residential use of a mobile home, a manufactured home, or an industrialized residential within a mobile home community based on certain characteristics of the structure. Provides that a mobile home, manufactured home, or industrialized residential structure on private property constituting a legal, nonconforming use, may not be replaced with a mobile home, manufactured home, or industrialized residential structure that is older or smaller than the legal, nonconforming structure being replaced. Makes certain changes to local planning and zoning standards and requirements relating to manufactured homes.

PUBLIC LAW 156-2024 HOUSE ENROLLED ACT 1328 – DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Amends IC 5-14-3.8-3.5 (Effective 7-1-24), IC 6-1.1-17-5.4 (Effective 7-1-24), IC 6-1.1-17-1 (Effective 7-1-24), IC 36-2-5-3.7 (Effective 7-1-24), and IC 36-2-11-17 (Effective 7-1-24). Provides that a county fiscal body may provide a stipend, not to exceed \$2,500, to a circuit court clerk that serves as a voter registration officer each year in which a general election is held. Requires a political subdivision to upload to the Indiana transparency website any contract: (1) related to the provision of fire services or emergency medical services; or (2) entered into with another unit or entity that provides fire services or emergency medical services. Requires a political subdivision to annually attest that the political subdivision uploaded any contract related to the provision of fire services or emergency medical services as a part of the political subdivision budgeting process and specifies the consequence for failure to satisfy the attestation requirement. Provides that for purposes of public purchasing, the term "public funds" does not include proceeds of bonds payable exclusively by, or used by, a private entity. Provides a 15% procurement price preference to a business offering to provide supplies or services under a contract awarded by a state agency to a business that provides "specialized employee services" to its employees. Extends the duration of an entrepreneur and enterprise district (district) to the later of: (1) December 31, 2029 (rather than December 31, 2024); or (2) five years after the date the district is designated. Amends provisions of a statute pertaining to the assessment of rental property. Requires the department of local government finance (department) to notify the county assessor of the department's tentative assessment, or information related to tentative valuation changes, of a utility company's distributable property not later than June 1. Reinstates a provision that was repealed in SEA 325- 2023 (P.L.182-2023) that includes as a "homestead" property that is an individual's principal place of residence, is located in Indiana, and is owned by an entity, if the individual is a shareholder, partner, or member of the entity that owns the property. Requires a county auditor to submit an amended certified statement of the

THE COUNTY BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES

Volume 442

July 2024

assessed value for the ensuing year to the department by the later of: (1) September 1; or (2) 15 days after the certified statement is submitted to the department. Requires the proper officers of a political subdivision that desire to appropriate more money for a particular year than the amount prescribed in the budget for that year as finally determined to hold a public hearing after submitting information regarding the proposed additional appropriation to the department's computer gateway. Provides for a maximum property tax levy increase for Knox Township in Jay County. Prohibits certain civil taxing units that determine they cannot carry out their governmental functions for an ensuing calendar year under various levy limitations from submitting an appeal unless the civil taxing unit receives approval from the appropriate fiscal body to submit the appeal. Similarly prohibits a participating unit of a fire protection territory from submitting an appeal unless each participating unit of the fire protection territory has adopted a resolution approving submission of the appeal. Requires the department, regarding the referendum process for bonds or leases for certain projects, to certify its approval or recommendations to the county auditor and the county election board not more than 10 days after both the required certification of the county auditor and the language of the public question are submitted to the department for review. Provides for the staggering of terms for property tax assessment board of appeals members. Provides that if the department determines that certified computer software or a certified provider is not in compliance with certain specifications or standards or the rules of the department, the department may request that the provider develop a corrective action plan. Provides that a contract with a computer provider under a corrective action plan is not void unless the department: (1) determines that the provider has failed to substantially correct the noncompliance; and (2) revokes the provider's certification. Establishes corrective action plan provisions for noncompliant computer providers. Provides the amount of the additional penalty added to taxes payable if a person fails to file a personal property return within 30 days after the due date. Amends a provision regarding the local income tax rate for local costs of the state judicial system in the county. Requires the department to approve a lower levy freeze tax rate if it finds that the lower rate, in addition to: (1) the supplemental distribution as determined in an adopted resolution; and (2) the amount in certain repealed stabilization funds, as applicable; would fund the levy freeze dollar amount. Provides that certain acute care hospitals may apply to the division of mental health and addiction for certification as a community mental health center. Requires the division of mental health and addiction to review applications for certification as a community mental health center: (1) to ensure an applicant meets certain standards; and (2) without consideration for previously established exclusive geographic primary service restrictions. Requires the department to send its decision regarding referendum language to the governing body of a school corporation not more than 10 days after: (1) the certification of the county auditor; and (2) the resolution is submitted to the department. Provides that, for purposes of the transportation levy component of an operations fund property tax levy, a school corporation, whose budget for the upcoming year is subject to review by a fiscal body, may not submit an appeal to the department unless the school corporation receives approval from the fiscal body. Provides that a county fiscal body may establish a salary schedule that includes a stipend, not to exceed \$2,500 in a year, to be paid to the county auditor for duties when warranted as determined by the county fiscal body. Requires a county recorder to provide the owner of a farm with: (1) a copy of the recorded document that contains the name of the owner's farm; and (2) documentation of a description of the land to which the name of the farm

THE COUNTY BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES

Volume 442

July 2024

applies. Provides that for a county having a United States government military base that is scheduled for closing, the expiration date of the allocation area may be extended for the purposes of paying certain expenses. Repeals a provision that prohibits a local unit from amending the boundaries of an economic improvement district (EID). Instead, allows a local unit to amend the boundaries of an EID only if an owner of real property wishes to include the owner's real property in the EID and voluntarily enters into a written agreement with the legislative body of the local unit in which the owner requests and consents to increasing the boundaries of the EID to include the owner's real property. Specifies that, for real property subject to such a written agreement that is subsequently sold to a new owner, the new owner of that real property may opt out of the prior owner's agreement. Provides that no ordinance or safety board action to fix compensation may provide for any increase in the compensation of any member of a police department or fire department, or any other appointee, from the prior budget year if the city has not fixed a budget, tax rate, and tax levy for the ensuing budget year. Allows a qualified taxpayer to file a property tax exemption application before September 1, 2024, for eligible property for assessment dates beginning within assessment dates occurring within the six years prior to the assessment date at issue. Provides that if a qualified taxpayer files a property tax exemption application for eligible property: (1) the property tax exemption for the eligible property is allowed and granted for the applicable assessment date by the county assessor and county auditor of the county in which the eligible property is located; and (2) the qualified taxpayer is not required to pay any property taxes, penalties, interest, or tax sale reimbursement expenses with respect to the eligible property for the applicable assessment date. Provides that, to the extent the qualified taxpayer has paid any property taxes, penalties, or interest with respect to the eligible property for an applicable assessment date, the qualified taxpayer is entitled to a refund of the amounts paid.

PUBLIC LAW 157-2024 HOUSE ENROLLED ACT 1329 – LOCAL GOVERNMENT MATTERS

Reduces the membership of the board of directors of the Indiana stadium and convention building authority (board) from seven members to three members. Provides that the director of the budget agency or the director's designee serves as chair of the board. Authorizes the solid waste management district of Vanderburgh County to make grants and loans for certain purposes. Provides that with certain exceptions a governmental entity is prohibited from requiring that a Class 2 structure or a residential onsite sewage system be inspected when a property is sold or transferred. Allows a governmental entity to require certain inspections of properties located in that part of St. Joseph County containing a designated sole source aquifer only if it has been more than 15 years since: (1) the property was last sold or transferred; or (2) the Class 2 structure or system was constructed or installed. Provides, for purposes of posting a license bond, that a political subdivision may not impose any requirement for the political subdivision to be identified as an obligee on the license bond other than the requirement in statute. Provides that certain obligors may initiate a civil action against a political subdivision that does not recognize or does not allow an obligor to post a license bond that satisfies certain requirements. Provides that, if the obligor prevails in the action, the obligor shall be awarded an amount equal to: (1) 300% of the cost of obtaining the license bond; (2) compensatory damages; and (3) reasonable attorney's fees. Provides that if a contractor: (1) has posted a license bond to obtain one license from a political subdivision; and (2) is required to obtain another license from the political subdivision to perform

THE COUNTY BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES

Volume 442

July 2024

work that the contractor intends to perform; the contractor may not be required to post a second license bond as a condition of obtaining the second license if the type of work that the first license authorizes the contractor to perform is so closely related to the type of work that the second license will authorize the contractor to perform that both types of work are typically involved in a single residential construction project. Provides that a city, town, or county that requires a building permit for the construction of a Class 2 structure may provide for the inspection to be conducted by: (1) an individual employed by the city, town, or county, or by another city, town, or county, as a building inspector; (2) a registered architect; (3) a registered professional engineer; (4) a certified building official; or (5) a licensed home inspector.

PUBLIC LAW 171-2024 HOUSE ENROLLED ACT 1338 – SECURITY OF PROPERTY AND MEETING DECORUM

Allows the governing bodies of certain local government agencies (local agencies) to adopt rules or policies governing the conduct of meetings. Provides that a rule or policy may provide that the presiding member of the governing body of the local agency may: (1) issue warnings to disruptive attendees and direct them to leave the meeting on the third warning; and (2) direct a law enforcement officer to remove disruptive attendees. Provides that the rules and policies must be posted at the meeting entrance or announced before taking public testimony. Specifies that a provision of the tort claims law providing immunity to a government entity or employee in adopting and enforcing a law or rule applies. Provides that a person commits criminal trespass by knowingly or intentionally: (1) entering a locked area without permission; or (2) refusing to leave an area not publicly accessible after being asked to leave by a law enforcement officer or agent of the property owner or operator. Specifies that: (1) the public access counselor serves at the pleasure of the governor; and (2) when issuing an advisory opinion, the public access counselor may consider only the plain text of the public access laws and valid Indiana court opinions. Provides that a committee appointed directly by the governing body or a governing body's designee does not constitute a governing body that is subject to the open door law if the committee: (1) is appointed for the sole purpose of receiving information, deliberating, or making recommendations to the governing body; and (2) has not more than one member of the governing body as a member.

PUBLIC LAW 163-2024 HOUSE ENROLLED ACT 1385 – EMERGENCY MEDICAL SERVICES

Establishes the community cares initiative grant pilot program for the purpose of assisting in the costs of starting or expanding mobile integrated health care programs and mobile crisis teams in Indiana. Establishes the community cares initiative fund. Requires a health plan operator to provide payment to a nonparticipating ambulance service provider for ambulance service provided to a covered individual: (1) at a rate not to exceed the rates set or approved, by contract or ordinance, by the county or municipality in which the ambulance service originated; (2) at the rate of 400% of the published rate for ambulance services established under the Medicare law for the same ambulance service provided in the same geographic area; or (3) according to the nonparticipating ambulance provider's billed charges; whichever is less. Provides that if a health plan operator makes payment to a nonparticipating ambulance service provider in compliance with these requirements: (1) the payment shall be considered payment in full, except for any copayment, coinsurance, deductible, and other cost sharing amounts that the health plan requires the covered

THE COUNTY BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES

Volume 442

July 2024

individual to pay; and (2) the nonparticipating ambulance service provider is prohibited from billing the covered individual for any additional amount. Provides that the copayment, coinsurance, deductible, and other cost sharing amounts that a covered individual is required to pay in connection with ambulance service provided by a nonparticipating ambulance service provider shall not exceed the copayment, coinsurance, deductible, and other cost sharing amounts that the covered individual would be required to pay if the ambulance service had been provided by a participating ambulance service provider. Requires a health plan operator that receives a clean claim from a nonparticipating ambulance service provider to remit payment to the nonparticipating ambulance service provider not more than 30 days after receiving the clean claim. Provides that if a claim received by a health plan operator for ambulance service provided by a nonparticipating ambulance service provider is not a clean claim, the health plan operator, not more than 30 days after receiving the claim, shall: (1) remit payment; or (2) send a written notice that: (A) acknowledges the date of receipt of the claim; and (B) either explains why the health plan operator is declining to pay the claim or states that additional information is needed for a determination whether to pay the claim. Removes the requirement that a health plan operator negotiate rates and terms with any ambulance service provider willing to become a participating provider, but retains the requirement that the state negotiate rates and terms with any ambulance service provider willing to become a participating provider.

PUBLIC LAW 164-2024 HOUSE ENROLLED ACT 1401 – VARIOUS NATURAL RESOURCES MATTERS

Amended IC 6-1.1-24-18 (Effective 7-1-24). Pauses all tax sales on mineral interests for one year. Increases the maximum dry weight for a "recreational off-highway vehicle". Provides that certain fees established by the natural resources commission (commission) do not constitute a rule. Adds language to youth hunting and trapping license provisions providing that the nonresident youth turkey licenses include all yearly stamps to hunt wild turkeys and that the resident and nonresident youth license remains valid for the remainder of the license period even after the license holder turns 18 years of age. Provides that certain licenses may still be used if the license holder moves out of state. Provides that a person may perform certain activities without obtaining a permit from the department of natural resources (department). Allows the commission to adopt rules regarding certain activities that are permitted without a license. Establishes requirements for constructing certain structures in a floodway. Requires the department to take certain steps before: (1) making a determination when the department is reviewing the department mapping data being applied to a parcel of real property; and (2) submitting department mapping data in preparation of the Federal Emergency Management Agency flood hazard map. Allows certain persons to request a review by the department of the department mapping data applying to the parcel of real property. Requires the department, in reviewing the department mapping data applying to a parcel of real property, to use a detailed hydrologic modeling method and perform a site investigation. Requires the department to notify certain persons within 90 days after determining that a parcel of real property: (1) is included in a flood plain or floodway; or (2) is no longer included in a flood plain or floodway. Establishes the STREAM act fund. Makes technical and conforming changes. Makes an appropriation.

THE COUNTY BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES

Volume 442

July 2024

PUBLIC LAW 99-2024 SENATE ENROLLED ACT 18 – VARIOUS PROBATE MATTERS

Amended IC 32-17-14-11 (Effective 7-1-24), IC 36-2-11-14 (Effective 7-1-24), and IC 32-21-2-16 (Effective 7-1-24). Expands the definition of a "health care representative". Creates a procedure to transfer the interest of certain single member, limited liability companies to a legatee or heir of the member upon the member's death. Provides that certain provisions in a will or revocable trust in favor of the testator's or trust settlor's former spouse are revoked upon dissolution or annulment of the marriage. Specifies that the provisions in favor of the testator's or trust settlor's former spouse are reinstated if the testator or the settlor remarries the former spouse. Provides that a court may order a convicted felon to serve as a domiciliary personal representative under certain circumstances. Provides that a claim by the estate recovery unit is forever barred unless the estate recovery unit takes certain action against the decedent's estate not later than 120 days after the date of death of the decedent. Provides that a personal representative or a trustee is not required to distribute particular assets based upon the potential gain or loss that a distributee would realize if the assets were sold. Provides that a verified petition for the issuance of a confidential health disclosure order must state whether the alleged incapacitated person cannot provide or has refused to provide written authorization for disclosure of certain medical information. Provides that a document creating a power of attorney that does not contain a notary and preparation statement may be recorded with the county recorder if the document meets certain criteria. Provides signature formats for an attorney in fact to use when signing an instrument on behalf of a principal. Provides recording requirements when including cross-references to a previously recorded document. Requires the endorsement of the county auditor to record a transfer on death deed and instrument. Specifies who an owner may designate as a grantee in a beneficiary designation instrument. Clarifies the form and scope of a transfer on death instrument. Resolves a technical conflict with HEA 1034-2024. Makes conforming and technical changes. (The introduced version of this bill was prepared by the probate code study commission.)

**PUBLIC LAW 101-2024 SENATE ENROLLED ACT 33 – DISTRIBUTIONS OF PUBLIC SAFETY
INCOME TAX REVENUE**

Amended IC 6-3.6-6-2.9 (Effective upon passage). Defines "courtroom costs". Provides that a county fiscal body may adopt an ordinance to impose a tax rate for: (1) in the case of a tax rate adopted before January 1, 2024, county staff expenses of the state judicial system in the county; or (2) in the case of a tax rate adopted after December 31, 2023, courtroom costs of the state judicial system in the county. Provides that the revenue shall be used by the county: (1) in the case of the tax rate adopted before January 1, 2024, only for paying for county staff expenses of the state judicial system in the county; and (2) in the case of a tax rate adopted after December 31, 2023, only for paying the courtroom costs of the state judicial system in the county. Provides that the local income tax revenue spent by each county may not comprise more than 50% of the county's total operational staffing expenses related to the courtroom costs of the state judicial system in any given year. Provides that a township fire department, volunteer fire department, fire protection territory, or fire protection district may apply to the county adopting body for a distribution of local

THE COUNTY BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES

Volume 442

July 2024

income tax revenue that is allocated to public safety purposes. Requires the county adopting body to review certain submitted applications at a public hearing.

PUBLIC LAW 102-2024 SENATE ENROLLED ACT 37 – OVERSIGHT OF CONVENTIONS AND VISITORS BUREAU

Provides that, in making appointments to the convention and visitor bureau, the appointing authority shall give sole consideration to individuals who are employed as executives or managers in certain businesses (instead of either knowledgeable about or employed as executives or managers). Provides that Before December 20 of each year, the convention and visitor bureau ("bureau") shall prepare a budget for expenditures during the following year, taking into consideration the recommendations made by a qualified corporation and submit the budget to the county council for its review and approval. Provides that an expenditure may not be made unless it is in accordance with an appropriation made by the county council in the manner provided by law. Provides that a budget prepared by the bureau and approved by the county council must be published on the department of state revenue's interactive and searchable website. Provides that the bureau may expend money from the alternate revenue fund to promote and encourage conventions, trade shows, visitors, special events, sporting events, and exhibitions in the county. Delays the date by which a proposal for the development, operation, and an ownership share in a Lake County convention and event center is considered timely.

PUBLIC LAW 18-2024 SENATE ENROLLED ACT 135 – REDISTRICTING DEADLINE

Requires certain redistricting authorities to redistrict or recertify election districts before June 30, 2025, if the election district does not have an office on the ballot during the 2024 general election. Requires certain redistricting authorities to redistrict or recertify election districts after January 1, 2025 and before June 30, 2025, if the election district does have an office on the ballot during the 2024 general election. Assesses a penalty if a redistricting authority fails to redistrict or recertify election districts. Makes conforming changes.

PUBLIC LAW 108-2024 SENATE ENROLLED ACT 150 – ARTIFICIAL INTELLIGENCE AND CYBERSECURITY

Amended IC 4-13.1-4-8 (Effective 7-1-25). Creates the artificial intelligence task force (task force) to study and assess use of artificial intelligence technology by state agencies. Provides that political subdivisions, state agencies, school corporations, and state educational institutions (public entities) may adopt a: (1) technology resources policy; and (2) cybersecurity policy; subject to specified guidelines. Specifies requirements for: (1) public entities; and (2) entities other than public entities; that connect to the state technology infrastructure of Indiana. Provides, with regard to a licensing contract entered into by a state agency for use of a software application designed to run on generally available desktop or server hardware, that the contract may not restrict the hardware on which the state agency installs or runs the software. Provides that if a state agency enters into a contract with a person under which the state agency runs software on hardware owned or operated by the person, the office of technology shall ensure that the state agency fully complies with the licensing terms of all software run on the person's hardware. Provides that an executive or legislative state agency may submit to the office of technology and the task force an

THE COUNTY BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES

Volume 442

July 2024

inventory of all artificial intelligence technologies in use, or being developed or considered by the state agency for use, by the state agency. Provides that, subject to specified exceptions: (1) title to any record of state government is held by the state; and (2) title to any record of a local government is held by that local government.

PUBLIC LAW 110-2024 SENATE ENROLLED ACT 170 – CRIMES AND ELECTION WORKERS

Amended IC 3-14-3-4 (Effective upon passage). Defines "election worker" and makes it a Level 6 felony under certain circumstances to: (1) threaten an election worker; or (2) to obstruct, interfere with, or injure an election worker.

PUBLIC LAW 111-2024 SENATE ENROLLED ACT 179 – COMMISSION ON COURT APPOINTED ATTORNEYS

Amended IC 35-33-7-6 (Effective 7-1-24). Requires the justice reinvestment advisory council (council) to conduct a study on criminal indigency determinations by all Indiana trial courts. Requires the council to submit a report containing recommendations on specified topics to the legislative council before July 1, 2025. Changes the name of the Indiana public defender commission to the Indiana commission on court appointed attorneys (commission). Provides that from July 1, 2025, through June 30, 2029, certain counties may be reimbursed for 40% of indigent defense services provided for misdemeanors in a superior or circuit court. (Current law excludes misdemeanors from reimbursement.) Requires the commission to submit a report to the legislative council and the budget committee not later than December 1, 2029, concerning the 40% reimbursement for indigent defense services provided for misdemeanors. Requires each clerk of the court to make an annual report to the commission concerning certain fees. Changes the distribution of fees for indigent defendant representation. Increases certain fees if a court finds a person is able to pay the cost of representation by counsel. Prohibits the commission from: (1) receiving additional appropriations from the general assembly for misdemeanor reimbursement; or (2) reimbursing certain counties for misdemeanor reimbursement; before July 1, 2029. Provides that each court in certain counties receiving reimbursement from the public defense fund shall require a person claiming indigency to submit a uniform form, prescribed by the office of judicial administration, to assist the court in determining whether the person is indigent. Specifies that such courts shall review or designate a staff member to review the form submitted to ensure accuracy of the information contained in the form. Allows such a court to request any additional information needed from the person to verify the accuracy of the information submitted in the form.

PUBLIC LAW 23-2024 SENATE ENROLLED ACT 183 – COUNTY OPTION PROPERTY TAX EXEMPTION

Amended IC 6-1.1-10.5 (Effective 7-1-24). Provides that a county fiscal body may adopt an ordinance to exempt mobile homes and manufactured homes located in the county from property taxation (exemption ordinance). Provides that for an annual assessment date in which an exemption ordinance is in effect, a county assessor shall not assess a mobile home or a manufactured home granted the property tax exemption. Specifies that the discretionary adoption of an exemption ordinance does not apply to mobile homes and manufactured homes that are assessed as: (1)

THE COUNTY BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES

Volume 442

July 2024

inventory; or (2) real property; under the property tax laws and administrative rules. Makes conforming changes.

PUBLIC LAW 78-2024 SENATE ENROLLED ACT 221 - STATE BOARD OF ACCOUNTS

Amended IC 36-2-9-2.5 (Effective 7-1-24) and IC 5-11-5-1 (Effective 7-1-24). Limits the authority of the director of the special investigations department to investigations involving public monies that are the subject of financial examinations undertaken by the state board. Provides that an internal audit or risk assessment conducted by or on behalf of the state shall remain confidential, and that the state and other individuals may not divulge information related to an internal audit or risk assessment unless required to do so in accordance with a judicial order. Provides an exception allowing the state and other individuals to divulge information related to an internal audit or risk assessment to: (1) the state examiner; (2) the director of the office of management and budget; (3) an external auditor, in accordance with professional auditing standards; or (4) any other individual for any reason that constitutes good cause as determined by the state examiner and approved by the director of the office of management and budget. Provides that if a majority of a governing body is present during an exit conference, or any conference initiated by the state examiner to discuss an examination status, the governing body shall be considered in an executive session. Removes a mandatory requirement that city clerks attend the annual training institute conducted by the state board of accounts. Limits the requirement that certain newly elected or appointed local officers complete five hours of approved training courses before the individual first takes office to only individuals first elected or appointed to the office of clerk-treasurer or city controller (and excluding city clerk). Requires an individual elected to the office of county auditor to annually certify completion of the individual's training requirements and file the certification with the state board.

PUBLIC LAW 118-2024 SENATE ENROLLED ACT 228 – VARIOUS TAX MATTERS

Amended IC 33-37-5-15 (Effective 1-1-25). Amends the economic threshold for sales tax nexus to remove the number of sales transactions in the state as one of the two current triggers that require retail merchants to collect and remit sales tax. Allows a retail merchant that receives 75% or more of its receipts from the sale of prepared food to elect to claim a sales tax exemption on transactions involving electricity equal to 50% of the tax imposed on the transactions. Makes certain changes to statutes of limitations provisions. Requires sheriffs to transfer funds collected through executions of tax warrants twice a month electronically through the department of state revenue (department) payment portal. Specifies that the service of process fee for post judgment service can only be assessed one time per case. Authorizes the department to disclose a taxpayer's name and other personal identification information with a tax preparer or tax preparation software provider in cases where the department suspects that a fraudulent return has been filed on behalf of a taxpayer and that the system of a taxpayer's previous year tax preparer or tax preparation software provider has been breached. Specifies the pass through entity tax liability for pass through entities in certain circumstances. Repeals an outdated provision that requires an owner of a truck stop to obtain a license from the department. Reorganizes certain retail merchant certificate provisions. Makes clarifying and technical changes.

THE COUNTY BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES

Volume 442

July 2024

PUBLIC LAW 121-2024 SENATE ENROLLED ACT 238 – INNKEEPERS TAX

Authorizes Jefferson County to impose its innkeeper's tax at a rate of 8% (instead of 5% under current law). Provides that, if the tax rate is increased to more than 5%, the portion of the tax rate that exceeds 5% expires on December 31, 2045. Authorizes Elkhart County to impose its innkeeper's tax at a rate of 8% (instead of 5% under current law). Provides that, if the tax rate is increased to more than 5%, the portion of the tax rate that exceeds 5% expires on December 31, 2045. Authorizes Knox County to impose its innkeeper's tax at a rate of 8% (instead of 6% under current law). Provides that, if the tax rate is increased to more than 6%, the portion of the tax rate that exceeds 6% expires on December 31, 2045.

PUBLIC LAW 122-2024 SENATE ENROLLED ACT 252 – NOTICE PUBLICATION

Amended IC 5-3-1 (Effective 7-1-24). Changes the qualifications required for a newspaper to publish legal notices as follows: (1) A newspaper must have been published for 12 consecutive months (instead of three years). (2) A newspaper must have had an average paid circulation during the preceding year of at least 500 (instead of 200) that may include the number of website page views reported by a website's host provider. (Current law only includes the average requested or paid circulation as reported in the United States Postal Service Statement of Ownership.) Requires a locality newspaper to have been published for 12 consecutive months (instead of three years) to be eligible to publish legal notices. Requires a paid circulation threshold for a newspaper published in a county of 2% of the county population. Makes technical corrections.

PUBLIC LAW 123-2024 SENATE ENROLLED ACT 256 – FISCAL MATTERS

Provides that money in the attorney general contingency fee fund is continuously appropriated and is not subject to allotment. Reinstates provisions concerning meetings of the budget committee. Provides that money in the high tech crimes unit fund is continuously appropriated for purposes of the fund. Allows the Indiana economic development corporation (IEDC) to designate territory located in an existing allocation area as an innovation development district if certain conditions are met. Removes the sunset provision for when the IEDC may designate an innovation development district. Provides that if an existing allocation area is located in territory subsequently designated as an innovation development district, property tax increment revenue continues to be allocated to the existing allocation area and provides that the allocation area may not be renewed or extended until the term of the innovation development district expires. Extends the funding Indiana's roads for a stronger, safer tomorrow task force for one additional year. Provides that transfers may not be made by the budget agency, the state board of finance, or any entity from any source to the Indiana gaming commission without prior budget committee review. Provides that certain appropriations from the state gaming fund in the most recent biennial budget act may not be augmented. Amends certain language in the Medicaid oversight committee provisions in House Enrolled Act 1026.