AFFORDABLE CARE ACT PENALTIES, FINES, OR TAX

The State Board of Accounts has received many questions regarding our audit position with regards to the Affordable Care Act. Most of the questions have inquired specifically about the penalties, fines, or tax associated with this law. While our general audit guidelines prohibit the paying of penalties and interest and states that those payments would be a personal charge to the fiscal officer, administrator, or board, we do not believe this general guideline should apply to this controversial, mandated, and complicated law.

We also believe that the governing boards should be making the fiscal decisions associated with their unit of government and the implementation of this law. Therefore, if the fiscally wise decision of the board is to pay the penalties, fines, or tax instead of the cost of the insurance then we will not personally charge the officials involved. One of the conditions necessary to not charging the penalties, fines, or tax is to have the governing board officially document their decision to not comply with the Affordable Care Act. This could be a motion in the board minutes, a resolution, or an ordinance.

In summary, as long as there is an official action of the board to choose to pay the fines, penalties, or tax, the State Board of Accounts will not personally hold anyone in that unit of government accountable for reimbursing the cost of those penalties, fines, or tax.

NEW LAWS AFFECTING VARIOUS COUNTY OFFICES

The following is a digest of some of the laws passed in the 2013 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.

PUBLIC LAW 4 – HOUSE ENROLLED ACT – 1130 – EFFECTIVE JULY 1, 2013
INDIVIDUALS BELIEVED HAVE MENTAL ILLNESS AND IS EITHER DANGEROUS OR GRAVELY DISABLED – Amends IC 12-26-4-1, IC 12-26-4-1.5, IC 12-26-4-9 - Expanded the criteria of a law enforcement officer to apprehend an individual believed to be mentally ill from dangerous to dangerous or gravely disabled. If determined that there were not reasonable grounds to believe that such an individual met either of these criteria then the costs of transportation to a facility and care and maintenance in the facility during the period of detention is paid by the county.

PUBLIC LAW 7 - HOUSE ENROLLED ACT 1359 – EFFECTIVE MAY 15, 2013
AGE-RESTRICTED HOUSING PROGRAMS - Adds IC 36-7-14-49, IC 36-7-14-50, IC 36-7-14-51, IC 36-7-14-52, IC 36-7-15.1-59, IC 36-7-15.1-60, IC 36-7-15.1 61 and IC 36-7-15.1-62 - Allows a redevelopment commission to establish a program for age-restricted housing.
PUBLIC LAW 11 - HOUSE ENROLLED ACT 1261 – EFFECTIVE APRIL 10, 2013
PROPERTY TAXES - LAPORTE COUNTY – Adds IC 6-1-1.1-22.6-26.5 - Permits current owners of property to receive deductions and credits for all assessment dates that have been delayed. Allows the county to authorize a 2% discount for taxes paid within 30 days after tax statements are mailed and exempt all property from tax sale for 12 months.

PUBLIC LAW 18 – HOUSE ENROLLED ACT 1079 – RECTROACTIVE TO JULY 1, 2012
MORTGAGE AND VENDORS LIENS ON REAL PROPERTY – Amends IC 32-28-4-2 and IC 32-28-4-3 – Expiration of mortgage and vendor liens from 10 years to 20 years if created before July 1, 2012. Provides how to determine timeline when not clear on instrument.

PUBLIC LAW 19 - HOUSE ENROLLED ACT 1215 – EFFECTIVE JULY 1, 2013
FIRE PROTECTION DISTRICTS - CONDITIONAL SALE OR MORTGAGE CONTRACTS – Amends IC 36-8-11-26 - Allows all fire protection districts to purchase firefighting apparatus and equipment on an installment conditional sale or mortgage contract for a period not exceeding 15 years with the approval of the board and county fiscal body.

PUBLIC LAW 20 – HOUSE ENROLLED ACT 1225 – EFFECTIVE JULY 1, 2013
SALE OF ELECTRONIC CIGARETTES TO MINORS - Adds IC 7.1-1-3-15.5 and IC 35-46-1-1.5 - Amends IC 7.1-6-2-4, IC 35-43-5-3.5, IC 35-46-1-1.5, IC 35-46-1-10.2, IC 35-46-1-10.5, IC 35-46-1-11, IC 35-46-1-11.5, and IC 35-46-1-11.8 - Makes it a Class C infraction for a person under 18 to purchase, accept for personal use, or possess an electronic cigarette. Requires fines assessed to be deposited in the Richard D. Doyle Youth Tobacco Education and Enforcement Fund administered by the State Alcohol and Tobacco Commission.

PUBLIC LAW 25 – SENATE ENROLLED ACT 32 – EFFECTIVE JULY 1, 2013
EXECUTIVE MEETINGS – Amends IC 36-2-2-6 – Dates of regular meetings shall be established by resolution at or before the first meeting in February of each year.

PUBLIC LAW 26 – SENATE ENROLLED ACT 33 – EFFECTIVE JULY 1, 2013
SEX OR VIOLENT OFFENDER REGISTRATION FEE – Amends IC 36-2-13-5.6 - County auditor shall semiannually transfer 10% of any fees collected under this section to the treasurer of state.

PUBLIC LAW 28 - SENATE ENROLLED ACT 175 – EFFECTIVE JULY 1, 2013
E-VERIFY-CONTRACTS FOR SERVICES – Amends IC 22-5-1.7-6 - Requires all public contracts for services that are in writing to contain a provision that the contractor enroll in the E-Verify program.

PUBLIC LAW 35 - SENATE ENROLLED ACT 567 – EFFECTIVE JULY 1, 2013
UNIFORM CRIME REPORTING SYSTEM - Amends IC 5-2-6-10.5 and IC 10-13-2-6 - Allows the Indiana Criminal Justice Institute to withhold funds due to a county if a county public official or public agency fails to comply with the Institute’s reporting requirements.
PUBLIC LAW 36 - HOUSE ENROLLED ACT 1077 – EFFECTIVE APRIL 8, 2013
COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CEDIT) - TRANSFERS – Amends IC 6-3.5-7-12.7 - Allows the executive of a county to transfer to:

(1) its general fund; or

(2) any other fund of the county that the executive serves; money that has been deposited in the economic development income tax fund established by the county. The executive shall adjust the county’s capital improvement plan to reflect the transfer. After appropriation of the money by the fiscal body of the county in a budget or supplemental budget (as required by law), the money transferred may be used for the purposes of the fund to which the money is transferred.

A county may not transfer money if the amount transferred would impair the county’s ability to satisfy any debts, liabilities, or obligations for which county economic development income taxes are pledged or otherwise encumbered, including transfers required by IC 36-7.5-4-2.

PUBLIC LAW 41 - SENATE ENROLLED ACT 153 – EFFECTIVE APRIL 9, 2013
EMPLOYMENT OF CHILDREN - Adds IC 20-33-3-31.5 - Amends IC 20-33-3-6 and IC 20-33-3-31 - States that an employment certificate is not required for a child who is at least 12 years of age but less than 18 years of age and is employed as a youth athletic program referee, umpire, or official under IC 20-33-3-31.5. Makes certain children at least 12 years of age but less than 18 years of age exempt from the requirements of IC 20-33-3 if they are referees, umpires, or officials meeting certain conditions.

PUBLIC LAW 42 – SENATE ENROLLED ACT 24 – EFFECTIVE JULY 1, 2013
THE COUNTY EXTRADITION AND SHERIFF’S ASSISTANCE FUND – Amends IC 27-10-2-12, IC 35-33-14-1 and IC 35-33-14-2 – The county extradition fund is now the county extradition and sheriff’s assistance fund. The funding source is still 50% of the late surrender fees collected under IC 27-10-2-12. The uses of the fund have been expanded to allow for training and equipping law enforcement officers in the county and to offset other costs incurred by the county sheriff’s department in providing law enforcement services.

PUBLIC LAW 43 – SENATE ENROLLED ACT 126 EFFECTIVE JULY 1, 2013
HOME OWNERS ASSOCIATION COVENANTS – Adds IC 32-21-2-1.2 and IC 32-21-2-3.5 – the homeowners association may propose changes that would be recorded and may involve a petition which must also be recorded under certain conditions.

PUBLIC LAW 47 - SENATE ENROLLED ACT 249 – EFFECTIVE JULY 1, 2013
RETIREMENT PLAN REPORTING - Adds IC 5-11-20 - Requires certain information on retirement plans to be reported on the Gateway Annual Report portal beginning next year. These would include pension plans of housing authorities, airport authorities, public transportation corporations, hospitals, local health departments, and utilities.

PUBLIC LAW 50 - SENATE ENROLLED ACT 387 – EFFECTIVE JULY 1, 2013
ILLEGAL PARKING IN A SPACE RESERVED FOR PERSONS WITH A PHYSICAL DISABILITY OR DISABLED VETERANS - Amends IC 5-16-9-5 and IC 5-16-9-8 - Raises the civil judgment from $50 to $100.

PUBLIC LAW 59 - SENATE ENROLLED ACT 620 – EFFECTIVE JULY 1, 2013
PROOF OF FINANCIAL RESPONSIBILITY - Adds IC 9-25-8-6 - Amends IC 9-13-2-177.3, IC 9-25-3, IC 9-25-4, IC 9-25-5, IC 9-25-6, IC 9-25-7 and IC 9-25-9 - Allows the Bureau of Motor Vehicles (BMV) to adopt rules regarding proof of financial responsibility. Permits the BMV to verify that a person has legally required financial responsibility in effect. Makes changes to the laws on suspension of a person’s driver’s license where a person fails to provide proof of financial responsibility.
PUBLIC LAW 68 - HOUSE ENROLLED ACT 1270 – EFFECTIVE JULY 1, 2013
TAX INCREMENT FINANCE - HOUSING PROGRAM – Amend IC 36-7-14-47 - Enlarges the maximum area within a county that is included in any allocation area established for a housing program from 150 acres to 300 acres.

PUBLIC LAW 71 - HOUSE ENROLLED ACT 1325 – EFFECTIVE JULY 1, 2013
DISASTER RELIEF PERSONNEL - Adds IC 10-14-3-0.5 and IC 10-14-4-0.3 - Amends IC 10-14-3-15, IC 10-14-3-19, IC 10-14-4-2, IC 10-14-4-6, IC 10-14-4-11, IC 22-3-6-1, and IC 22-3-7-9 - Authorizes the State to reimburse a county for a backfill employee necessary for the county to fill the position and duty of an employee deployed to a mobile support unit, if the cost of the backfill employee represents an extra cost to the county.

PUBLIC LAW 78 – SENATE ENROLLED ACT 242 – EFFECTIVE MAY 7, 2013
EMERGENCY RESPONSE AND RECOVERY THROUGH THE STATEWIDE MUTUAL AID PROGRAM – Amends IC 10-14-3-10.7 – A participating unit rendering assistance that seeks reimbursement must submit to the participating unit receiving assistance not more than 30 days after the date on which the assistance is rendered and itemized statement of the expenses for which the participating unit seeks reimbursement.

PUBLIC LAW 79 - SENATE ENROLLED ACT 365 – EFFECTIVE JULY 1, 2013
UTILITY RELOCATIONS- Adds IC 36-9-42 - Requires a unit to identify each facility located in a public right of way within the geographical limits of a major project by investigating field conditions and reviewing base map data that is maintained by an association under IC 8-1-26-3. Requires notification of each utility identified. States that if, as part of an improvement project, the unit shall pay for the relocation costs in arrears in accordance with accounting procedures established by the State Board of Accounts.

PUBLIC LAW 84 - SENATE ENROLLED ACT 535 – EFFECTIVE APRIL 24, 2013
CLARK COUNTY AIRPORT AUTHORITY - Adds IC 8-22-3-4.5 - Amends IC 8-22-3-4 - Allows Clark County to establish an airport authority which shall be named the South Central Regional Airport Authority.

PUBLIC LAW 85 - SENATE ENROLLED ACT 538 – EFFECTIVE JULY 1, 2013
MOTOR VEHICLES - Makes numerous changes to IC 9-13-2, IC 9-24, IC 9-27, IC 9-30, IC 33-37-5-14, and IC 35-34-1-2 - Amends several motor vehicle laws concerning credentials, convictions, restrictions, and suspensions. Defines a "moving traffic offense" to mean a violation of a statute, an ordinance, a rule, or a regulation relating to the operation or use of a motor vehicle while the motor vehicle is in motion. Defines a "nonmoving traffic offense" to mean a violation of a statute, an ordinance, a rule, or a regulation concerning the following:
(1) the parking or standing of motor vehicles, or
(2) motor vehicles that are not in motion.
Defines "operate" to mean to navigate or otherwise be in actual physical control of a vehicle.

PUBLIC LAW 86 – HOUSE ENROLLED ACT 1054 – EFFECTIVE APRIL 24, 2013
RECORDING OF AN INSTRUMENT – Amends IC 36-2-11-8 – Any instrument that is contaminated by blood or another bodily fluid or appears to be so is not proper for recording

PUBLIC LAW 88 - SENATE ENROLLED ACT 213 – EFFECTIVE JULY 1, 2013
EMPLOYEE BENEFITS - Adds IC 22-2-16 - States that a county may not establish, mandate, or otherwise require an employer to provide to an employee a benefit, term of employment, working condition or attendance or leave policy that exceeds federal or state requirements.
PUBLIC LAW 95 - HOUSE ENROLLED ACT 1016 – EFFECTIVE JULY 1, 2013
PROBLEM SOLVING COURTS - Adds IC 33-23-16-9.1 - Amends IC 33-23-16-13, IC 33-23-16-20, and IC 33-23-16-23 - Allows problem solving courts to offer rehabilitative services. Requires problem solving court fees under IC 33-23-16-23 to be collected by either the problem solving court or clerk and that these fees be transferred to the fiscal officer within thirty days after the fees are collected.

PUBLIC LAW 101 - HOUSE ENROLLED ACT 1080 – EFFECTIVE JULY 1, 2013
PERF - 13TH CHECK - NONCODE – Provides for a thirteenth check for PERF members, survivors, and beneficiaries.

PUBLIC LAW 103 - HOUSE ENROLLED ACT 1102 – EFFECTIVE JULY 1, 2013
EXECUTIVE SESSIONS – Amends IC 5-14-1.5-2 - Defines litigation to include any judicial action or administrative law proceeding under federal or state law.

PUBLIC LAW 105 – HOUSE ENROLLED ACT 1145 – EFFECTIVE JULY 1, 2013
RAINY DAY FUND – Amends IC 36-1-8-5.1 – Allows a county, in any fiscal year, at any time to do the following:
(1) Transfer any unused and unencumbered funds specified in IC 36-1-8-5.1(b)(2)(A) from any fiscal year to the rainy day fund.
(2) Transfer any other unobligated cash balances from any fiscal year that are not otherwise identified in IC 36-1-8-5.1(b)(2)(A) or IC 36-1-8-5 to the rainy day fund as long as the transfer satisfies the following requirements:
(A) The amount of the transfer is authorized by and identified in an ordinance or resolution.
(B) The amount of the transfer is not more than ten percent (10%) of the political subdivision's total annual budget adopted under IC 6-1.1-17 for that fiscal year.
A political subdivision may use only the funding sources specified in IC 36-1-8-5.1(b)(2)(A) or IC 36-1-8-5 to the rainy day fund as long as the transfer satisfies the following requirements:
(1) its general fund; or
(2) any other appropriated funds of the county;
money that has been deposited in the rainy day fund of the county.

BANK CARDS/CREDIT CARD - CONVENIENCE FEE – Amends IC 36-1-8-11 – Allows a county to contract with a bank card or credit card vendor for acceptance of bank cards or credits cards. However, if there is a vendor transaction charge or discount fee, whether billed to the political subdivision or charged directly to the political subdivision's account, the political subdivision may collect from the person using the card either or both of the following:
(1) An official fee that may not exceed the transaction charge or discount fee charged to the political subdivision by bank or credit card vendors.
(2) A reasonable convenience fee:
(A) that may not exceed three dollars ($3); and
(B) that must be uniform regardless of the bank card or credit card used.
The fees described in subdivisions (1) and (2) may be collected regardless of retail merchant agreements between the bank and credit card vendors that may prohibit such fees. These fees are permitted additional charges under IC 24-4.5-3-202.
The county may pay any applicable bank card or credit card service charge associated with the use of a bank card or credit card.

REDEVELOPMENT COMMISSIONS - ANNUAL REPORT - Amends IC 36-7-14-13 and IC 36-7-15.1-36.3 - Changes the due date for the redevelopment commission's annual report to the DLGF from within thirty (30) days after the close of the year to not later than March 15.
PUBLIC LAW 106 - HOUSE ENROLLED ACT 1219 – EFFECTIVE JULY 1, 2013
RESTRICTED ADDRESSES – Adds IC 34-30-2-152.7 and IC 36-1-8.5 – Applies after June 30, 2014. A county may develop a process that restricts from disclosures the home address of a judge, law enforcement officer, or a victim of domestic violence if such person submits a written request for such restriction. Allows a county that operates a public property data base web site to charge a reasonable fee to such persons for restricting access to their home addresses on the web site. States that a written request, notification of name change, or any other information submitted by a covered person is confidential under IC 5-14-3-4(a).

PUBLIC LAW 110 - HOUSE ENROLLED ACT 1317 – EFFECTIVE JULY 1, 2013
LAND BANK STUDY COMMITTEE - Adds IC 2-5-36.8 - Establishes an interim study committee to study issues related to the creation of land banks.

PUBLIC LAW 112 - HOUSE ENROLLED ACT 1392 – EFFECTIVE JULY 1, 2013
CRIMINAL HISTORY INFORMATION – Amends IC 24-4-18-1, IC 24-4-18-2, IC 24-4-18-3, IC 24-4-18-6, IC 24-4-18-8, and IC 34-28-5-15 - Repeals IC 34-28-5-16 - Provides that a clerk of a circuit court is not a criminal history provider. Repeals the provision where a court clerk must restrict disclosure of an infraction five years after it has been satisfied and permits a person to petition a court to restrict disclosure of an infraction five years after it has been satisfied.

PUBLIC LAW 118 - HOUSE ENROLLED ACT 1568 – EFFECTIVE JULY 1, 2013
REAL PROPERTY SUBJECT TO TAX SALE – Amends several sections of IC 6-1.1-24 and 25 – Change in definition of vacant property. Provides that a vacant parcel or the certificate of sale for the vacant parcel will be sold to the successful applicant for $1, plus the amount of certain costs incurred by the county in the sale.

ALTERNATIVE URBAN HOMESTEADING PROGRAM - Adds IC 36-7-17.1 - Allows a county to designate an agency or quasi - public corporation, or establish a new agency to administer an urban homesteading program.

PUBLIC LAW 119 – SENATE ENROLLED ACT 125 – EFFECTIVE JULY 1, 2013
CHILD FATALITY REVIEWS – Adds IC 16-49 – Establishes that each county will have either a local child fatality review team or be part of a regional child fatality review team. Teams consist of the prosecuting attorney, county coroner, county health department, law enforcement, and others that would not be part of the county. IC 16-49-5-3 establishes that training expenses for the members of the local review team are paid by Indiana Department of Child Services.

PUBLIC LAW 121 - SENATE ENROLLED ACT 293 – EFFECTIVE JULY 1, 2013
INTERIM STUDY COMMITTEE ON GOVERNMENT ACCOUNTING - Adds IC 2-5-36.5 - Creates an interim study committee to study issues concerning state and local government accounting, including issues related to the implementation of generally accepted accounting principles. (GAAP), as adopted by the Government Accounting Standards Board (GASB).

PUBLIC LAW 141 - HOUSE ENROLLED ACT 1067 – EFFECTIVE JULY 1, 2013
FEDERAL FUND EXCHANGE PROGRAM - Adds IC 36-9-42.2 - Establishes a federal fund exchange program to provide eligible counties and the Indiana Department of Transportation with greater flexibility in funding transportation projects.
PUBLIC LAW 143 – HOUSE ENROLLED ACT 1124 – EFFECTIVE JULY 1, 2013
LATE PAYMENT FEE - Amends IC 33-37-5-22 - States that notwithstanding IC 33-37-4-2(f), IC 34-28-5-5(a), and IC 34-28-5-5(b), the defendant shall pay a late payment fee of twenty-five dollars ($25) if the defendant:
(1) is found to have committed a violation constituting a Class D infraction or Class C infraction under IC 5-16-9-5 or IC 5-16-9-8 for unlawfully parking in a space reserved for a person with a physical disability;
(2) is required to pay a fine or civil judgment;
(3) is not determined by the court imposing the fine or civil judgment to be indigent; and
(4) fails to pay the fine or civil judgment in full before the later of:
(A) the end of the business day on which the court imposes the fine or civil judgment; or
(B) the end of the period specified in a payment schedule set for the payment of fines and civil judgments under the rules adopted for the operation of the court.
However, the court may suspend a late payment fee if the court finds that the defendant has demonstrated good cause for failure to make timely payment of the fee.

PUBLIC LAW 144 – HOUSE ENROLLED ACT 1132 – EFFECTIVE JULY 1, 2013
SHERIFF’S SALE OF PROPERTY – Amends IC 32-29-7-8.5 – Before the date of a sheriff’s sale of property the party that filed the praecipe for the sheriff’s sale shall pay all delinquent property taxes, sewer liens described in IC 36-9-23-32, special assessments, penalties, and interest that are due and owing on the property on the date of the sheriff’s sale if subdivision 1 does not apply.

PUBLIC LAW 147 - HOUSE ENROLLED ACT 1186 – EFFECTIVE JULY 1, 2013
INCORPORATION OF A TOWN – Amends IC 36-5-1-2, IC 36-5-1-4, IC 36-5-1-7, IC 36-5-1-7.1, IC 36-5-1-8, and IC 36-5-1-9. – In the county that contains all or a majority of the territory sought to be incorporated as a town the duties of the county executive are outlined including rejection of the petition by the county executive and acceptance of the petition.

PUBLIC LAW 149 – HOUSE ENROLLED ACT 1313 – EFFECTIVE MARCH 1 AND JULY 1, 2013
REGULATION OF RESIDENTIAL LANDLORDS, BUILDERS AND REMODELERS - Adds IC 36-1-20-4 - States that a political subdivision may not adopt a regulation after February 28, 2013 and before July 1, 2014 relating to landlord and tenant relations, rental agreements, or real property subject to a rental agreement that:
(1) requires an owner or landlord to be licensed or to obtain a permit from the political subdivision to lease a rental unit;
(2) requires an owner or landlord to enroll or participate in a class or government program as a condition for leasing a rental unit; or
(3) imposes or increases a fee or other assessment for inspection of a rental unit, registration of an owner, landlord, or rental unit, or for any other purpose relating to landlord and tenant relations, rental agreements, or real property subject to a rental agreement.
Provides that a political is not prohibited from:
(1) imposing or increasing a fee relating to the construction of a rental unit, such as a building permit fee; or
(2) establishing a rental unit inspection program.
Prohibits a political subdivision from adopting an ordinance or other requirement after February 28, 2013, and before July 1, 2015, that would require a builder or remodeler to be licensed, certified, permitted, registered, or listed by the political subdivision as a condition to the builder or remodeler constructing or remodeling a residential dwelling. States that a political subdivision is not prohibited from licensing, permitting, or registering specific trades or issuing permits and approvals that regulate the use, planning, and development of property.

PUBLIC LAW 154 – HOUSE ENROLLED ACT 1457 – EFFECTIVE JULY 1, 2013
NEW HIRES - Amends IC 22-4.1-4-2 - Requires employees rehired after at least a 60 day break in service to be considered as newly hired and reported to the Department of Workforce Development.
PUBLIC LAW 158 – HOUSE ENROLLED ACT 1006 – EFFECTIVE JULY 1, 2014
FELONY CLASSIFICATIONS – Amends various criminal statutes - For crimes committed prior to July 1, 2014 felonies are classified as class A-D felonies. After June 30, 2014 they are classified as Level 1-6 felonies.

GRANT FROM INDIANA JUDICIAL CENTER DRUG AND ALCOHOL PROGRAMS FUND – Amends IC 12-23-14-17 to allow the Judicial center to provide grants from this fund to a probation department or community corrections program.

GHOST EMPLOYMENT - Amends IC 35-44.1-1-3 - Makes it a Level 6 felony if a public servant is found to have committed ghost employment.

CONFLICT OF INTEREST - Amends IC 35-44.1-4 - Makes it a Level 6 felony if a public servant is found to have committed conflict of interest.

PUBLIC LAW 159 – HOUSE ENROLLED ACT 1482 – EFFECTIVE JULY 1, 2013
SEALING AND EXPUNGING CONVICTON RECORDS – Amends IC 35-38-1-1.5, repeals IC 35-38-5-5.5 and adds IC 35-38-9 – Details when and the criteria for the sealing and expunging of arrest and conviction records. A person who files a petition to seal arrest records is not required to pay a filing fee. A person who files a petition to expunge conviction records shall pay the filing fees required for filing a civil action and may not receive a waiver or reduction of fees upon showing of indigency.

PUBLIC LAW 161 - HOUSE ENROLLED ACT 1093 – EFFECTIVE JULY 1, 2013
LAW ENFORCEMENT ANIMALS – Amends IC 5-2-6.1-12, IC 5-2-6.1-21.1, IC 5-2-6.1-23, IC 5-2-6.1-26, IC 5-2-6.1-32, IC 5-2-6.1-34, and IC 35-46-3-11. Makes law enforcement agencies that own law enforcement animals that are permanently disabled, or killed as a result of a violation of IC 35-46-3-11 eligible for assistance from the State's Violent Crime Compensation Fund. Such compensation would include the cost of replacing the animal, which may include the cost of training the animal.

PUBLIC LAW 169 - HOUSE ENROLLED ACT 1387 – EFFECTIVE JULY 1, 2013
COUNTY VETERANS’ SERVICE OFFICERS - Adds IC 10-17-12-13 - Amends IC 10-17-1-4, IC 10-17-1-10, IC 10-17-12-0.7, and IC 10-17-12-8 - Requires county service officers to be certified by the Department of Veterans' Affairs. Allows a county that employs a veterans' service officer to apply for a grant of up to $1,200 for reimbursement of computer equipment and software to enable the officer to access data bases for benefits for veterans and a grant for up to $500 for training.

PUBLIC LAW 184 - SENATE ENROLLED ACT 243 – EFFECTIVE MAY 7, 2013
PUBLIC RECORDS – Amends IC 5-14-3-4 - Adds the home address, home telephone number, and emergency contact information for any:
(1) emergency management worker (as defined in IC 10-14-3-3);
(2) public safety officer (as defined in IC 35-47-4.5-3);
(3) emergency medical responder (as defined in IC 35-42-2-6); or
(4) advanced emergency medical technician (as defined in IC 16-18-2-6.5)
to the list of public records which can be kept confidential at the discretion of the county.

PUBLIC LAW 186 - SENATE ENROLLED ACT 250 – EFFECTIVE JULY 1, 2013
PETITION CARRIERS FOR CANDIDATES AND PUBLIC QUESTIONS - Adds IC 3-6-12 - Sets out requirements for persons who circulate petitions to place a candidate or a public question on the ballot.
PUBLIC LAW 191 - SENATE ENROLLED ACT 415 – EFFECTIVE MAY 7, 2013 AND JULY 1, 2013
HEALTH DEPARTMENTS - Adds IC 16-19-3-30 - Amends IC 4-12-7-4, IC 4-12-7-5, IC 4-12-7-6, IC 16-38-5-1, and IC 16-38-5-2 - Makes several changes to the requirements for local health departments to obtain grants from the State Department of Health. Changes requirements for persons employed to administer immunizations.

PUBLIC LAW 194 –SENATED ENROLLED ACT 518 – EFFECTIVE JULY 1, 2013
VARIOUS VOTING MATTERS – Amends various statutes in IC 3-5. Also amends IC 36-1.5-4 in regard to the certification process for a local government reorganization public question.

PUBLIC LAW 195 - SENATE ENROLLED ACT 526 – EFFECTIVE JULY 1, 2013
PUBLIC EMPLOYEES RETIREMENT FUND (PERF) - Amends IC 5-10.2-3-3, IC 5-10.2-4-8, IC 5-10.2-4-9, IC 5-10.2-4-10, and IC 5-10.3-7-1 - Provides that a retired member of PERF who, after June 30, 2013, begins a period of reemployment in a position covered by PERF, continues to receive a retirement benefit, but does not earn a supplemental retirement benefit for the member's period of reemployment. Provides that a retired member of PERF who, before July 1, 2013, begins a period of reemployment in a position covered by PERF earns a supplemental benefit for the member's entire period of reemployment.

PUBLIC LAW 202 - SENATE ENROLLED ACT 343 – EFFECTIVE JULY 1, 2013 AND JANUARY 1, 2014
LOCAL GOVERNMENT REORGANIZATION - Amends and adds to several sections of IC 36-1.5-4 - Adds IC 36-4-1-1.5, IC 36-4-3-1.4, IC 36-7-4-107, IC 36-7-4-202.5 and IC 36-7-4-901.5 Repeals IC 36-1.5-2-6, IC 36-1.5-4-15, IC 36-1.5-4-16, and IC 36-1.5-4-17 - Makes several changes to the laws governing local government reorganization. Requires an approval threshold for reorganizations voted on after December 31, 2013. Requires fiscal impact statement analysis be submitted to DLGF at least 6 months before a public question on ballot. Before the public question on reorganization is placed on the ballot the legislative body of a political subdivision may adopt a resolution to rescind the plan which must be certified by the legislative body to the county fiscal body, the county clerk and the county recorder. The county recorder shall record the certification without charge and notify the county election board that the public question is not eligible to be place on the ballot. Also makes changes to the process that voters must use when initiating a reorganization as well as the duties the clerk has for certifying the results of a public question on reorganization.

PUBLIC LAW 203 - SENATE ENROLLED ACT 433 – EFFECTIVE JULY 1, 2013
SALE OR TRANSFER OF REAL PROPERTY IN CITIES OR TOWNS –Amends IC 6-1.1-24-1 – Adds that where the county executive certifies to the county auditor real property that is vacant or abandoned that the executive of a city or town may provide to the county executive of the county all list of real property that the city or town has determined to be vacant or abandoned. The county executive shall include real property included on the list provided by a city or town on the list certified by the county executive to the county auditor under this subsection. Amends IC 6-1.1-24-4.5 – It requires the county auditor to prepare a list of tracts or items of real property located in the county for which the fall installment of taxes for the most recent previous year is delinquent. Not later than 106 days before the date on which application for judgment and order for sale is made the auditor will either submit a copy of the list to each city or town within the county or make available on the internet. Amends IC 6-1.1-24-6 – That whenever the county executive acquires a lien under this section the county auditor shall provide a list of the liens held by the county to the executive of a city or town who request the list or post to the internet. Adds IC 6-1.1-24-6.2 - States that for property located within the boundaries of a city or town, before the transfer of real property under IC 6-1.1-24-6.7, the sale of real property under IC 6-1.1-24-6.8, or the transfer of real property under IC 6-1.1-24-6.9, the county executive of the county in which the real property is located shall notify the executive of the city or town in which the real property is located of the opportunity to accept a transfer of the property to the city or town as negotiated between the city or town and the county. After receiving notice from a county executive under subsection (b), the executive of the city or town shall respond to the notice not later than twenty (20) days after the executive receives the notice. Add IC 6-1.1-24-6.9 - and gives the county executive another option to transfer property that the county executive has acquired a lien for. By resolution the county executive may transfer this property to a person able to repair and maintain the property if in the public interest. It gives the process that must be followed and treatment of taxes owed.
PUBLIC LAW 203 - SENATE ENROLLED ACT 433 – EFFECTIVE JULY 1, 2013 (Continued)

MOBILE HOMES – Amends IC 6-1.1-7-10 – Provides that when a county treasurer issues a permit to move a mobile home the treasurer is to notify the township assessor of the township to which the mobile home will be moved or the county assessor if no township assessor that the permit to move the mobile home has been issued. Amends IC 6-1.1-7-11 – and removes the language that the occupier may present the mover with a permit to move the mobile home and the mover shall return the permit to the occupier of the mobile home when the move is completed. Now it is owner only. Adds IC 6-1.1-7-16 that requires DLGF to develop system for recording the property tax information for a mobile home by January 2015. Adds IC 9-14-6-5 –that for purposes of this chapter a reference to a manufactured home must be construed to also refer to a mobile home. Adds IC 9-14-6-17 – that provides that a purchase contract for a manufactured home the seller must provide a copy of the title to the manufactured home and the contract must specify whether the seller or buyer is responsible for the payment of the property taxes assessed against the home under IC 6-1.1-7. The buyer must record the contract with the county recorder’s office. IC 36-2-11-14.5 details what the purchaser must record with the county recorder and that the recorder will provide the county treasurer a copy of the title and affidavit as well as notify the assessor.

ABANDONED REAL PROPERTY - Adds IC 32-30-10.6-3.5 - Provides that an alternative to seeking a determination of abandonment under any other statute, the executive of a city or town that: (1) has jurisdiction in the location of a property; and (2) does not have a person designated as a hearing authority, as defined by IC 36-7-9-2; may petition a court for a determination that the property is abandoned. A petition filed with the court under this section must do all the following: (1) Include a statement of the enforcement authority's jurisdiction in the location of the property. (2) Alleges that the property is abandoned. (3) Include evidence that one (1) or more of the conditions set forth in IC 32-30-10.6-5(a) or IC 32-30-10.6-5(b). A petition shall be served on: (1) the creditor and the debtor, if the property is subject to a mortgage; and (2) any other appropriate party; in the manner prescribed by the Indiana Rules of Trial Procedure.

WEED CUTTING ASSESSMENTS - Amends IC 36-7-10.1-3 and IC 36-7-10.1-4 - Eliminates the requirement to notify a property owner of a violation by certified mail. Requires a property owner to be notified by first class mail. States that if the owner of real property fails to pay a bill issued under IC 36-2-10.1-3 within the time specified in the ordinance, the municipality may bring an action in an appropriate court to collect the amount of the bill, plus any additional costs incurred in the collection, including court costs and reasonable attorney’s fees. If the municipality obtains a judgment, the municipality may obtain a lien in the amount of the judgment on any real or personal property of the owner. The option to certify to the county auditor and place the amount on the tax duplicate still remains.

PUBLIC LAW 205 - HOUSE ENROLLED ACT 1001 – EFFECTIVE JULY 1, 2013 STATE BUDGET – Establishes a budget for State government for the next two years. Provides new road funding from sales tax on gasoline. OTHER POST EMPLOYMENT BENEFITS (OPEB) - Adds IC 36-1-8-17.5 - Requires all political subdivisions to report to the DLGF before February 1 of each year the political subdivision’s OPEB liability, unfunded OPEB liability, OPEB assets, contributions, and expenses and expenditures for the preceding year. WHEEL TAX/SURTAX - Amends IC 6-3.5-4 and IC 6-3.5-5 - Provides for the adoption of the wheel tax/surtax in CAGIT counties using the provisions of the County Income Tax Council in COIT counties before July 1, 2013.

PUBLIC LAW 212 - HOUSE ENROLLED ACT 1011 – EFFECTIVE MAY 9, 2013 CENTRAL INDIANA TRANSIT STUDY COMMITTEE - Adds IC 36-1-7-17 and IC 36-9-3-0.5 - Creates an interim study committee to identify potential funding sources and expenditures for bus and bus rapid transit and light rail transportation. Prohibits certain central Indiana counties, and cities and towns located in those counties from establishing a new regional transportation authority.
PUBLIC LAW 217 - HOUSE ENROLLED ACT 1112 – EFFECTIVE JULY 1, 2013
WRITE-IN CANDIDATES - Amends IC 3-8-2-2.5, - States that a write-in candidate for election may not claim affiliation with any political party in the State whose nominee received at least two percent of the total vote cast for secretary of state at the last election.

PUBLIC LAW 218 - HOUSE ENROLLED ACT 1116 – EFFECTIVE JULY 1, 2013
BUDGETS, TAX RATES, AND LEVIES - Amends and adds to several chapters of IC 6-1.1 - Requires the Department of Local Government Finance (DLGF) to conduct a public hearing on a political subdivision's budget, tax rate, and tax levy if requested in writing by a taxpayer. Allows the DLGF to conduct hearings for multiple political subdivisions at the same hearing. Eliminates amounts to be paid from donations and other gifts for a capital project from the total project cost when determining whether a project is a controlled project and whether the petition and remonstrance process or referendum process apply to the project. Combines high school buildings with kindergarten through grade 8 in determining threshold of a controlled project and whether the petition and remonstrance process or referendum process is used. For school controlled project the threshold between the two processes is 410 million. Eliminates the requirement that the county auditor notify each political subdivision of the property tax reductions resulting from the circuit breaker credit.

REDEVELOPMENT COMMISSIONS - Amends IC 36-7-14-13, IC 36-7-14-39, and IC 36-7-15.1-36.3 - Requires redevelopment commissions to submit a report to the county council before August 1 each year on revenues received, expenses paid, fund balances, debt obligations payments and balances, and a listing of parcels included in each tax increment financing (TIF) district allocation area and the base assessed value and incremental assessed value for each parcel on the list. Requires a county council to compile such reports and submit a comprehensive report to the DLGF before October 1 each year. Makes changes to effects tax abatements and reassessment have on the base assessed values of TIF properties.

PUBLIC LAW 219 - HOUSE ENROLLED ACT 1157 – EFFECTIVE VARIOUS DATES
ELECTIONS - Makes numerous changes to the laws affecting elections and voter registration in Title 3.

PUBLIC QUESTIONS – Amends IC 6-1.1-20-36 - Changes laws dealing with deadlines for certification and withdrawal of public questions for controlled projects. Amends IC 36-1.5-4-11 and IC 36-1.5-4-30 – makes changes to petition for reorganization of a political subdivision and the resulting public question.

PUBLIC LAW 229 - SENATE ENROLLED ACT 528 – EFFECTIVE MAY 10, 2013
GAMING - Adds and amends several chapters of IC 4-31, IC 4-33, IC 4-35 and IC 5-14-3.8-3 - Provides that certain local development agreement reports be made available through the Indiana Transparency Website for local government.

PUBLIC LAW 231 – HOUSE ENROLLED ACT 1084 – EFFECTIVE MAY 10, 2013
MORTGAGE FORECLOSURE ACTION – Adds IC 33-37-5-32 – The clerk shall collect $50 mortgage foreclosure counseling and education fee from a party filing an action to foreclose a mortgage. This expires January 1, 2015

PUBLIC LAW 234 – HOUSE ENROLLED ACT 1585 – EFFECTIVE JULY 1, 2013
DISTRESSED TOWNSHIPS AND TRANSFER OF TERRITORY LOCATED IN TOWNSHIP WHEN PROPERTY TAXES MORE THAN 12 TIMES THE STATEWIDE AVERAGE TOWNSHIP ASSISTANCE PROPERTY TAX RATE – Amends IC 6-1.1-18.5-3, IC 6-1.1-20.3-2, IC 6-1.1-20.3-7.5, IC 6-1.1-20.3-8.5, IC 6-1.1-20.3-10, IC 6-1.1-20.3-13, IC 12-20-21-3, adds IC 12-20-21-3.2, IC 36-1-1.5, amends IC 36-6-1-6 – Provides for transfer of municipal territory to an adjacent township when the tax rate for property taxes first due and payable in 2015 for a territory located in a township is more than 12 times the average township assistance property tax rate. Provides for the duties of the clerk, auditor and county election board for the public question in regard to the transfer.
PUBLIC LAW 235 – SENATE ENROLLED ACT 152 – EFFECTIVE JULY 1, 2013

APPEAL OF ASSESSMENT – Adds IC 6-1.1-4-4.3 – If the gross assessed value of real property for an assessment date that follows the latest assessment date that was the subject of an appeal described in this section is increased above the gross assessed value of the real property for the latest assessment date covered by the appeal, the county assessor or township assessor making the assessment has the burden of proving that the assessment is correct.

INTEREST ON REFUNDS OF PROPERTY – Amends IC 6-1.1-26-5, IC 6-1.1-37-9, IC 6-1.1-37-11 – The Indiana Department of Revenue interest rate used for tax refunds qualifying under this chapter shall be computed using the rate in effect for each particular year covered by the refund. Likewise for interest on refunds provided under IC 6-1.1-37-11. For the interest added due to additional amounts owed by the taxpayer under IC 6-1.1-37-9 the Indiana Department of Revenue interest rate used under this section shall be computed using the rate in effect for each particular year covered by the amount payable.

PUBLIC LAW 240 - SENATE ENROLLED ACT 226 – EFFECTIVE JULY 1, 2013

ELECTED OFFICIAL STUDY COMMITTEE - NONCODE - Urges the legislative council to establish a study committee on the topic of suspension from office for officials charged with a felony.

PUBLIC LAW 241 - SENATE ENROLLED ACT 235 – EFFECTIVE JULY 1, 2013

REGULATION OF VIDEO SERVICE PROVIDERS - Adds IC 8-1-34-30 - Amends IC 8-1-2.6-4 - Authorizes the IURC to grant direct marketing authority to a holder of a video service franchise. Allows the holder, through its designated employees, to market its services and products to households in its service area. Permits a holder to market services and products within a political subdivision without obtaining a political subdivision required license. Allows political subdivisions to regulate the hours and manner in which the services or products are sold.

PUBLIC LAW 251 - SENATE ENROLLED ACT 385 – EFFECTIVE JANUARY 1, 2013 AND JULY 1, 2013

WHOLESALE SEWAGE SERVICE - Adds IC 8-1-2-61.7 - Amends IC 8-1-2-70, IC 8-1-6-2, and IC 36-9-22-2 - Provides that a utility that either provides or receives wholesale sewage service and negotiates to renew or enter into a new contract for wholesale sewage service on expiration of a contract, may file a petition for review of rates and charges with the IURC or the circuit or superior court in the county where the utility has its principal office. Requires the IURC or a court to issue an order on such petitions. Urges the legislative council to establish a study committee to study water and wastewater rates imposed on users inside and outside the corporate boundaries or service territory of a utility.

PUBLIC LAW 252 – SENATE ENROLLED ACT 388 – EFFECTIVE JULY 1, 2013

HOUR FOR CLOSING WHEN CASTING AN ABSENTEE BALLOT – Adds IC 3-11-8-11.3 – When the hour for closing the location or deadline for voting occurs a voter who is in the act of voting or in line to vote shall be permitted to voted unless otherwise prevented according to law. At this time the circuit court clerk shall determine the end of the line of voters and either write down the name of each voter, stamp each voter’s hand, or stand (or have a designee stand) immediately behind the last voter.

PUBLIC LAW 255 - SENATE ENROLLED ACT 459 – EFFECTIVE MAY 11, 2013

LOCAL GOVERNMENT REORGANIZATION - Amends several sections of the Indiana Code - Makes several changes to eliminate double taxation for services or goods provided by a reorganized political subdivision or eliminate any excess by which property taxes imposed by the reorganized political subdivision exceeds the amount necessary to pay for services or goods provided. Adds procedures for the use of excess funds which are determined to be generated as a result of the reorganization.
PUBLIC LAW 257 - SENATE ENROLLED ACT 517 - EFFECTIVE VARIOUS DATES
DEPARTMENT OF LOCAL GOVERNMENT FINANCE - Amends and adds to several chapters and sections of Title 6 - Allows the DLGF to establish a three year pilot program for three counties concerning nonbinding review of budgets, tax rates, and levies.

STATE OWNED REAL PROPERTY – EFFECTIVE JANUARY 1, 2014 – Amends IC 6-1.1-10-2 which exempts property owned by the state from property taxation. It is added that real property leased to a state agency is exempt from these taxes if the lease requires the state to reimburse the owner for property taxes.

PUBLIC LAW 258 - SENATE ENROLLED ACT 519 – EFFECTIVE JULY 1, 2013
ELECTIONS - Makes numerous changes to the election laws in Title 3 - Adds IC 3-14-1-17 - States that a government employee may not knowingly or intentionally use the property of the employee's government employer to do any of the following:
(1) Solicit a contribution.
(2) Advocate the election or defeat of a candidate.
(3) Advocate the approval or defeat of a public question.
A government employee may not knowingly or intentionally distribute campaign materials advocating:
(1) the election or defeat of a candidate; or
(2) the approval or defeat of a public question;
on the government employer's real property during regular working hours.
This does not prohibit activities permitted under IC 6-1.1-20.
A government employee who knowingly or intentionally performs several actions described in IC 3-14-1-17(d) or (e) in a connected series that are closely related in time, place, and circumstance may be charged with only one (1) violation of IC 3-14-1-17 for that connected series of actions.
A government employee who violates commits a Class A misdemeanor. However, the offense is Class D felony if the person has a prior unrelated conviction under IC 3-14-1-17.

PUBLIC LAW 259 - SENATE ENROLLED ACT 523 - EFFECTIVE JULY 1, 2013
OFF-ROAD VEHICLES - Amends IC 9-21-3-3, IC 9-21-3-3.3, IC 9-21-8-57, and IC 9-21-9-0.5 - Allows adoption of an ordinance that allows off-road vehicles to operate on a highway or street.

PUBLIC LAW 261 - SENATE ENROLLED ACT 544 – EFFECTIVE JULY 1, 2013
STATE AND LOCAL TAXES - Amends and adds numerous section of Title 6 - Urges the Legislative Council to assign the topics of imposition, administration, and distribution of local income taxes to an interim study committee.

– Amends IC 6-3.5-1.1, IC 6-3.5-6, and IC 6-3.5-7 – Changes timing on implementation of these taxes. IF adopted or changed after 12/31 of preceding year and before 9/1 of current year takes effect 10/1 of current year. If adopted after 8/31 of current year and before 11/1 of current year takes effect 1/1 of the following year. If the commission of the department of revenue determines that an ordinance was not adopted according to requirements the commissioner will notify the county auditor and specify the corrective action that must take place for the ordinance to be in compliance. The ordinance will not take effect until the corrective action has been taken. The county auditor must not later than 30 days receiving the estimate of certified distribution from the budget agency notify each taxing unit of the estimated amount of distributive shares. Not later than 30 days after receiving the notice of the certified distribution from the budget agency the county auditor must notify each taxing unit of these shares.

PUBLIC LAW 266 - SENATE ENROLLED ACT 621 – EFFECTIVE JULY 1, 2013
MARION COUNTY GOVERNMENT - Adds IC 3-11.5-4-0.5 and IC 36-3-6-10 - Amends IC 36-3-1-5.1, IC 36-3-2-10, IC 36-3-4-2, IC 36-3-4-3, IC 36-3-5-2, IC 36-6-6-2, and IC 36-7-4-207 - Reduces the membership of the city-county council from 29 to 25. Allows the controller to allot amounts appropriated to an office, department, or agency of the consolidated city or county. Makes several other changes to the laws governing Marion County government.
PUBLIC LAW 271 - HOUSE ENROLLED ACT 1311 - EFFECTIVE JULY 1, 2013
ELECTIONS - Amends several chapters and sections of Title 3, IC 36-2-2-4, IC 36-2-3-4, IC 36-3-4-3 - Makes several changes to the laws dealing with recertifying county districts.

PUBLIC LAW 272 – HOUSE ENROLLED ACT 1312 – EFFECTIVE JULY 1, 2013
EARN INDIANA PROGRAM - Adds IC 21-16-1-4.5 and IC 21-16-2-9 - Amends IC 21-16-1-6, IC 21-16-1-8, IC 21-16-1-10, IC 21-16-2-1, IC 21-16-2-2, IC 21-16-2-3, IC 21-16-2-4, IC 21-16-2-6, and IC 21-16-2-8 - Repeals IC 21-16-2-5 - Changes the name of the College Work Study Program to the Earn Indiana Program. Makes the program a year-round program. Makes several changes to the laws dealing with eligibility and funding.

PUBLIC LAW 275 - HOUSE ENROLLED ACT 1320 - EFFECTIVE JULY 1, 2013
WORKERS COMPENSATION - Amends IC 22-3-3-10 and IC 22-3-3-22 - Raises the maximum average weekly wage by 20% and increases degrees of impairment and disablement effective July 1, 2014.

PUBLIC LAW 279 – HOUSE ENROLLED ACT 1333 – EFFECTIVE JULY 1, 2013
OFFICIALS TRAINING – Amends IC 33-32-2-9, IC 36-2-7-19, IC 36-2-9-2.5, IC 36-2-9.5-2.5, IC 36-2-10-2.5, IC 36-2-11-2.5, IC 36-2-12-2.5 – After a person is elected to auditor, treasurer, clerk, recorder, or surveyor but before they begin serving in their elected office a training course completed by that person counts towards that person’s training requirements. If appointed to one of these offices, the person is not required to complete the training courses but if chooses to do so the county shall pay for the training course as if the person had been elected. The county elected officials training fund it supplement appropriations that may com from the county general fund to provide training of these elected officials.

PUBLIC LAW 284 - HOUSE ENROLLED ACT 1393 – EFFECTIVE JULY 1, 2013
AUTOMATED RECORD KEEPING FEE – Amends IC 33-37-5-21 and IC 33-37-7-2 - Raises the automated record keeping fee on all civil, criminal, infraction, and ordinance violation actions from five dollars ($5) to seven dollars ($7) after June 30, 2013 and before July 1, 2015. If an accused person enters into a pretrial diversion program or deferral program agreement, the automated record keeping fee remains at five dollars ($5) after June 30, 2013, and before July 1, 2015.

PUBLIC LAW 288 - HOUSE ENROLLED ACT 1545 – EFFECTIVE VARIOUS DATES
TAXATION - Makes many changes to IC 6-1.1-12.1 concerning deductions, abatements, and circuit breaker credits.

LOGISTICS INVESTMENTS - Adds IC 6-3.1-26-8.5 - Adds logistic investments as a type of qualified investment under the Hoosier business investment tax credit.

AVIATION FUEL EXCISE TAX - Adds IC 6-6-13 - Creates an aviation fuel excise tax

RAINY DAY FUND - Amends IC 36-1-8-5.1 - Prohibits transfers from a debt service fund to the rainy day fund.

PUBLIC LAW 293 - HOUSE ENROLLED ACT 1546 – EFFECTIVE VARIOUS DATES
DEDUCTION BY VETERAN’S SPOUSE – Amends IC 6-1.1-12-13 and IC 6-1.1-12-14 and non code section 46 to allow the surviving spouse the veterans deduction if meets certain requirements. If a surviving spouse was denied the deduction for March 1, 2012 or March 1, 2013 but would qualify for the deduction with this amendment then the spouse may before 9/1/2013 file with the county auditor a statement under IC 6-1.1-12-15 for the deduction. If demonstrated in the statement then the spouse is entitled to the deduction and refund. The county auditor shall make the tax refund within 30 days after the spouse files the statement. No interest is owed by the county on the refund.
PUBLIC LAW 293 - HOUSE ENROLLED ACT 1546 – EFFECTIVE VARIOUS DATES VARIOUS CHANGES TO IC 6-1.1 (Continued)

VEHICLE EXCISE TAX CREDIT BY VETERAN – EFFECTIVE JULY 1, 2013 - Adds IC 6-6-5-5.2 – A veteran who meets certain criteria is eligible for a vehicle excise tax credit. The credit allowed must be claimed on a form prescribed by the Bureau of Motor Vehicles. An individual claiming the credit must attach to the form an affidavit from the county auditor stating that the claimant does not own property to which a property tax deduction may be applied. An individual may not claim a credit under both this section and IC 6-6-5-5.

DISASTER RECOVERY EXEMPTIONS – EFFECTIVE JULY 1, 2013 – Adds IC 6-8-13 – Allows during a disaster recovery certain state and local tax exemptions by an out-of-state business that performs disaster emergency related work in Indiana during a disaster period, including for the out-of-state employees state and local licensing and registration requirements. Unless otherwise exempted during a disaster period, an out-of-state business or an out-of-state employee shall pay transaction taxes and fees, including fuel taxes, hotel taxes, car rental taxes, or gross retail taxes or us taxes on a purchase of materials or services by the out-of-state business or out-of-state employee for use or consumption during the disaster period.