



Reprinted  
April 15, 2025

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## ENGROSSED HOUSE BILL No. 1427

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DIGEST OF HB 1427 (Updated April 14, 2025 9:28 pm - DI 92)

**Citations Affected:** IC 5-1; IC 5-14; IC 6-1.1; IC 6-1.5; IC 6-3.6; IC 6-8.1; IC 6-9; IC 8-1; IC 14-27; IC 20-24; IC 20-46; IC 20-48; IC 35-52; IC 36-2; IC 36-3; IC 36-7; IC 36-7.5; IC 36-10; noncode.

**Synopsis:** Department of local government finance. Removes the sunset of provisions that authorize the sale of bonds at a negotiated sale. Requires the fiscal officer (rather than the executive) of a political subdivision to upload certain contracts to the Indiana transparency website (website). Permits the political subdivision to identify an individual other than the fiscal officer to upload contracts to the website. Provides that the only permissible method of filing a personal  
(Continued next page)

**Effective:** Upon passage; January 1, 2025 (retroactive); July 1, 2025; January 1, 2026.

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### Snow, Slager, Heine, Pryor

(SENATE SPONSORS — BASSLER, NIEZGODSKI, FORD J.D., ROGERS,  
RANDOLPH LONNIE M)

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January 13, 2025, read first time and referred to Committee on Ways and Means.  
February 13, 2025, amended, reported — Do Pass.  
February 17, 2025, read second time, amended, ordered engrossed.  
February 18, 2025, engrossed. Read third time, passed. Yeas 89, nays 1.

SENATE ACTION

March 3, 2025, read first time and referred to Committee on Tax and Fiscal Policy.  
April 1, 2025, amended, reported favorably — Do Pass.  
April 14, 2025, read second time, amended, ordered engrossed.

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EH 1427—LS 6977/DI 134



property return is by using the personal property online submission portal. Establishes a \$5 filing fee and an exception. Adds requirements for the filing of a petition for review of land values. Amends a provision pertaining to the assessment of solar land. Provides for the assessment of community land trust property and a property tax credit for community land trust property. For purposes of public utility companies, specifies that the period of time that a taxpayer may file an objection with the department of local government finance (DLGF) is not later than 15 days after the notice is postmarked. Provides that for 2026, all or part of a building is deemed to serve a charitable purpose and is exempt from property taxation if it is owned by certain nonprofit entities that charge an entry fee of not more than \$500,000. Adds continuing care retirement communities, small house health facilities, and qualified residential treatment providers to the list of exempt entities. For purposes of property of an exempt organization used in a nonexempt trade or business, provides that the DLGF may (as opposed to shall) adopt certain rules. Amends the requirements that must be satisfied to receive a property tax exemption for property used by a for-profit provider of early childhood education. Establishes a partial property tax exemption for an employer that provides child care on the employer's property for the employer's employees and certain other employees. Amends certain notice and procedural provisions applicable to proceedings before the Indiana board of tax review. Clarifies the deadline for submitting amended certified net assessed value amounts. Specifies the calculation of the maximum permissible property tax levy for certain units that fail to comply with certain budget and tax levy review and adoption procedures. Adds provisions that: (1) require the DLGF to increase the maximum permissible property tax levy for certain qualifying municipalities for property taxes first due and payable in 2025 to include all debt service levies of the qualifying municipality for property taxes first due and payable in 2025; (2) specify that the adjustment is a one time and permanent increase; (3) modify the: (A) local income tax trust account threshold percentage of a county that contains a qualifying municipality (for purposes of determining whether the county shall receive a supplemental distribution); and (B) certified share allocation determination for a qualifying municipality; and (4) prohibit the use funds from the state general fund to make up certain local income tax related shortfalls. Provides temporary one time increases for the maximum permissible ad valorem property tax levies for Shelby County and the Shelby County solid waste management district. Provides that the county treasurer is not required to mail or transmit a statement for property that is exempt from taxation and does not have a reported assessed value. Requires the DLGF, in a manner determined by the DLGF, to include on the coupon page of each property tax statement educational information regarding the eligibility and procedures for the over 65 property tax deduction and for various property tax deductions available to veterans. Provides that a tract or item of real property owned by a political subdivision may not be sold at a tax sale. Removes a provision requiring the county executive to provide an annual report to the legislative council concerning certain tax sales. Provides that property tax assessment board of appeals members' terms must be staggered for a two year period and begin on January 1. Provides that a property tax payment made by a check processing company received after the due date for the property taxes is considered to be made on or before the due date if the taxpayer provides reasonable evidence that the payments were made on or before the due date. Specifies that a volunteer fire department that applies to the county adopting body for a distribution of local income tax revenue that is allocated to public safety purposes must do so through the fiscal officer of the unit served by the department. Allows revenue generated from a special purpose local income tax rate in  
(Continued next page)



## Digest Continued

Starke County to be used to operate and maintain the county jail and related facilities. Provides a presumption of reasonable cause exception to the penalty for failure to file a return in the case of certain small partnerships. Amends the provisions to conform to the reasonable cause exception applicable to the failure to file penalty available under federal tax procedures (IRS Rev. Proc. 84-35, 1984-1 C.B. 509). Authorizes numerous local units to impose food and beverage taxes. Allows the town of Shipshewana to increase its food and beverage tax. Removes language excluding transactions that occur at a historical hotel from the Orange County food and beverage tax and amends provisions that apply to the uses of the tax revenue. Repeals provisions authorizing the imposition of food and beverage taxes in Wayne County. Reallocates the amounts of revenue received from the Vanderburgh County innkeeper's tax that is deposited in certain funds. Authorizes certain counties to impose an innkeeper's tax under separate enabling statutes. Allows Brown County and Delaware County to increase the innkeeper's tax rate under the uniform innkeeper's tax statute. Prohibits the deposit or transfer of money in an innkeeper's or food and beverage tax fund into any other fund, or deposit or transfer of money from any other fund into an innkeeper's or food and beverage tax fund. Requires a local unit that imposes a food and beverage tax (as part of its required annual reporting) to provide to the state board of accounts a consolidated financial statement for the preceding year. Requires the state board of accounts to: (1) determine whether or not local units imposing a food and beverage tax, and other entities that receive a distribution of food and beverage tax revenue, are in compliance with current reporting requirements and applicable statutory requirements; and (2) submit a report of its findings to the legislative council. Provides for a reduction of the percentage of gross revenue to be paid to a unit of local government by a holder of a cable franchise. Specifies that certain school corporation property tax referenda are eligible to be on the ballot in the 2025 fall election. Applies certain access to financial data requirements to charter school. Specifies that a minimum population for application of certain provisions concerning: (1) the assessment of industrial facilities; (2) the general government of counties; and (3) the division of powers of certain counties; is 450,000 (instead of 400,000). Allows a county fiscal body to make loans of money for not more than 10 years (rather than five years under current law) and issue notes for the purpose of refunding those loans. Provides for the establishment of a new allocation area over an existing allocation area under specified conditions. Specifies that an agreement entered into for the lease of public facilities in a certified technology park to a nonprofit corporation may not be below market rate. Allows a person who is: (1) engaged in the business of renting or furnishing, for periods of less than 30 days, certain lodging facilities located within an economic development district; and (2) liable for a special benefits assessment for the property; to charge a fee of not more than \$1. Provides that the northwest Indiana regional development authority must be reimbursed for amounts deposited in the blighted property demolition fund not later than July 1, 2027 (instead of July 1, 2026). Provides for funding for cultural institutions. Urges the legislative council to assign to the appropriate interim study committee the task of studying certain issues relating to property exempt for charitable purposes.

**EH 1427—LS 6977/DI 134**





Reprinted  
April 15, 2025

First Regular Session of the 124th General Assembly (2025)

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

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

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2024 Regular Session of the General Assembly.

## ENGROSSED HOUSE BILL No. 1427

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A BILL FOR AN ACT to amend the Indiana Code concerning state and local administration.

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

- 1 SECTION 1. IC 5-1-11-1, AS AMENDED BY P.L.236-2023,  
2 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2025]: Sec. 1. (a) Except as otherwise provided in this chapter  
4 or in the statute authorizing their issuance, all bonds issued by or in the  
5 name of counties, townships, cities, towns, school corporations, and  
6 special taxing districts, agencies or instrumentalities thereof, or by  
7 entities required to sell bonds pursuant to this chapter, whether the  
8 bonds are general obligations or issued in anticipation of the collection  
9 of special taxes or are payable out of revenues, may be sold:  
10 (1) at a public sale; or  
11 (2) alternatively, at a negotiated sale, ~~after June 30, 2018, and~~  
12 ~~before July 1, 2025~~, in the case of:  
13 (A) counties;  
14 (B) townships;  
15 (C) cities;  
16 (D) towns;  
17 (E) taxing districts;

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1 (F) special taxing districts; and

2 (G) school corporations.

3 (b) The word "bonds" as used in this chapter means any obligations  
4 issued by or in the name of any of the political subdivisions or bodies  
5 referred to in subsection (a), except obligations payable in the year in  
6 which they are issued, obligations issued in anticipation of the  
7 collection of delinquent taxes, and obligations issued in anticipation of  
8 the collection of frozen bank deposits.

9 (c) Notwithstanding any of the provisions of subsection (a) or any  
10 of the provisions of section 2 of this chapter, any bonds may be sold to  
11 the federal government or any agency thereof, at private sale and  
12 without a public offering.

13 SECTION 2. IC 5-1-11-6, AS AMENDED BY P.L.236-2023,  
14 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
15 JULY 1, 2025]: Sec. 6. (a) In cases where other statutes authorize the  
16 issuance and exchange of new bonds for the purpose of refunding or  
17 redeeming outstanding bonds for the payment of which no funds are  
18 available, it shall be the duty of the officers charged with issuance and  
19 exchange of the new bonds to cause the bonds to be offered:

20 (1) at a public sale as provided in this chapter; or

21 (2) alternatively, at a negotiated sale, ~~after June 30, 2018, and~~  
22 ~~before July 1, 2025~~; in the case of:

23 (A) counties;

24 (B) townships;

25 (C) cities;

26 (D) towns;

27 (E) taxing districts;

28 (F) special taxing districts; and

29 (G) school corporations.

30 (b) In cases where it is necessary to provide for the refunding of  
31 bonds or interest coupons maturing at various times over a period not  
32 exceeding six (6) months, the bodies and officials charged with the  
33 duty of issuing and selling the refunding bonds may, for the purpose of  
34 reducing the cost of issuance of the bonds, issue and sell one (1) issue  
35 of bonds in an amount sufficient to provide for the refunding of all of  
36 the bonds and interest coupons required to be refunded during the six  
37 (6) month period.

38 SECTION 3. IC 5-14-3.7-2, AS ADDED BY P.L.172-2011,  
39 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
40 JULY 1, 2025]: Sec. 2. As used in this chapter, "public school" has the  
41 meaning set forth in IC 20-18-2-15. **The term includes a charter**  
42 **school (as defined in IC 20-24-1-4).**



1 SECTION 4. IC 5-14-3.8-3.5, AS AMENDED BY P.L.156-2024,  
2 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2025]: Sec. 3.5. (a) This section applies only to contracts that  
4 a political subdivision that is a taxing unit (as defined in IC 6-1.1-1-21)  
5 enters into after June 30, 2016.

6 (b) As used in this section, "contract" means a contract, agreement,  
7 or similar arrangement by any other name. The term includes all pages  
8 of a contract, any attachments to the contract, and any amendments,  
9 addendums, or extensions.

10 (c) Subject to subsection (d), a political subdivision shall upload a  
11 digital copy of a contract to the Indiana transparency website one (1)  
12 time if the total cost of the contract to the political subdivision exceeds  
13 fifty thousand dollars (\$50,000) during the term of the contract. This  
14 subsection applies to all contracts for any subject, purpose, or term,  
15 except that a political subdivision is not required to upload a copy of  
16 an employment contract between the political subdivision and an  
17 employee of the political subdivision. In the case of a collective  
18 bargaining agreement, the political subdivision shall upload a copy of  
19 the collective bargaining agreement and a copy of a blank or sample  
20 individual employment contract. A political subdivision shall upload  
21 the contract not later than sixty (60) days after the date the contract is  
22 executed. If a political subdivision enters into a contract that the  
23 political subdivision reasonably expects when entered into will not  
24 exceed fifty thousand dollars (\$50,000) in cost to the political  
25 subdivision but at a later date determines or expects the contract to  
26 exceed fifty thousand dollars (\$50,000) in cost to the political  
27 subdivision, the political subdivision shall upload a copy of the  
28 contract within sixty (60) days after the date on which the political  
29 subdivision makes the determination or realizes the expectation that the  
30 contract will exceed fifty thousand dollars (\$50,000) in cost to the  
31 political subdivision.

32 (d) The ~~executive~~ **fiscal officer** of a political subdivision shall  
33 upload a digital copy to the Indiana transparency website of any  
34 contract, regardless of the total cost, that is:

- 35 (1) related to the provision of fire services or emergency medical  
36 services; or  
37 (2) entered into with another unit or entity that provides fire  
38 services or emergency medical services.

39 A political subdivision shall upload the contract not later than sixty  
40 (60) days after the date the contract is executed. If a participating unit  
41 of a fire protection territory submits the agreement to establish the fire  
42 protection territory as required under this subsection, each of the



1 participating units of the fire protection territory shall be considered to  
2 have complied with the requirements of this subsection.

3 (e) The executive body of a political subdivision may, by ordinance  
4 or resolution, identify ~~another an~~ individual **other than the fiscal**  
5 **officer of the political subdivision that is required** to upload contracts  
6 **as required** under ~~subsection (d)~~ **this section** and complete the  
7 attestation required under IC 6-1.1-17-5.4.

8 (f) Any ordinance or resolution adopted by the executive body of a  
9 political subdivision shall be submitted to the department of local  
10 government finance not later than five (5) days after the ordinance or  
11 resolution is passed.

12 (g) Nothing in this section prohibits the political subdivision from  
13 withholding any information in the contract that the political  
14 subdivision shall or may withhold from disclosure under IC 5-14-3. A  
15 political subdivision may redact or obscure signatures on a contract.  
16 The political subdivision is solely responsible for redacting information  
17 in the contract.

18 SECTION 5. IC 6-1.1-3-7, AS AMENDED BY P.L.174-2022,  
19 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
20 JANUARY 1, 2026]: Sec. 7. (a) Except as provided in subsections (b),  
21 (c), and (f), a taxpayer shall, on or before the filing date of each year,  
22 file a personal property return ~~with:~~

23 ~~(1) the assessor of each township in which the taxpayer's personal~~  
24 ~~property is subject to assessment;~~

25 ~~(2) the county assessor if there is no township assessor for a~~  
26 ~~township in which the taxpayer's personal property is subject to~~  
27 ~~assessment; or~~

28 ~~(3) after 2020; using~~ the personal property online submission  
29 portal developed and maintained by the department under section  
30 26 of this chapter.

31 (b) The township assessor or county assessor may grant a taxpayer  
32 an extension of not more than thirty (30) days to file the taxpayer's  
33 return if:

34 (1) the taxpayer submits a written or an electronic application for  
35 an extension prior to the filing date; and

36 (2) the taxpayer is prevented from filing a timely return because  
37 of sickness, absence from the county, or any other good and  
38 sufficient reason.

39 (c) If a taxpayer:

40 (1) has personal property subject to assessment in more than one

41 (1) township in a county; or

42 (2) has personal property that is subject to assessment and that is



1           located in two (2) or more taxing districts within the same  
 2           township;  
 3           the taxpayer shall file a single return with the county assessor and  
 4           attach a schedule listing, by township, all the taxpayer's personal  
 5           property and the property's assessed value. The taxpayer shall provide  
 6           the county assessor with the information necessary for the county  
 7           assessor to allocate the assessed value of the taxpayer's personal  
 8           property among the townships listed on the return and among taxing  
 9           districts, including the street address, the township, and the location of  
 10          the property. The taxpayer may, in the alternative, submit the taxpayer's  
 11          personal property information and the property's assessed value  
 12          through the personal property online submission portal developed  
 13          under section 26 of this chapter.

14          (d) The county assessor shall provide to each affected township  
 15          assessor (if any) in the county all information filed by a taxpayer under  
 16          subsection (c) that affects the township.

17          (e) The county assessor may refuse to accept a personal property tax  
 18          return that does not comply with subsection (c). For purposes of  
 19          IC 6-1.1-37-7, a return to which subsection (c) applies is filed on the  
 20          date it is filed with the county assessor with the schedule required by  
 21          subsection (c) attached.

22          (f) This subsection applies to a church or religious society that:  
 23                (1) has filed a personal property tax return under this section for  
 24                each of the five (5) years preceding a year; and  
 25                (2) on each of the returns described in subdivision (1) has not  
 26                owed any tax liability due to exemptions under IC 6-1.1 for which  
 27                the church or religious society has been deemed eligible.

28          Notwithstanding any other law, a church or religious society is not  
 29          required to file a personal property tax return for a year after the five  
 30          (5) year period described in subdivision (1) unless there is a change in  
 31          ownership of any personal property included on a return described in  
 32          subdivision (1), or any other change that results in the personal  
 33          property no longer being eligible for an exemption under IC 6-1.1, or  
 34          the church or religious society would otherwise be liable for property  
 35          tax imposed on personal property owned by the church or religious  
 36          society.

37          SECTION 6. IC 6-1.1-3-27, AS ADDED BY P.L.108-2019,  
 38          SECTION 103, IS AMENDED TO READ AS FOLLOWS  
 39          [EFFECTIVE JANUARY 1, 2026]: Sec. 27. (a) The department shall  
 40          adopt rules under IC 4-22-2 to set a fee for the submission of a personal  
 41          property return using the personal property online submission portal  
 42          described in section 26 of this chapter.



1 (b) A person filing a personal property return using the personal  
 2 property online submission portal shall pay a fee established under  
 3 subsection (a) to the county auditor.

4 (c) All revenue collected under this section shall be transferred by  
 5 the county auditor to the treasurer of state for deposit in the personal  
 6 property online submission portal fund established by section 28 of this  
 7 chapter. **For taxable years beginning after December 31, 2025, a**  
 8 **person filing a personal property return using the personal**  
 9 **property online submission portal shall pay five dollars (\$5) per**  
 10 **filing. A taxpayer that has included the information under section**  
 11 **7.2(e) of this chapter on the taxpayer's personal property return to**  
 12 **claim the exemption is not required to pay the filing fee under this**  
 13 **subsection.**

14 SECTION 7. IC 6-1.1-4-13.6, AS AMENDED BY P.L.236-2023,  
 15 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 16 JULY 1, 2025]: Sec. 13.6. (a) The county assessor shall determine the  
 17 values of all classes of commercial, industrial, and residential land  
 18 (including farm homesites) in the county using guidelines determined  
 19 by the department of local government finance. The assessor  
 20 determining the values of land shall submit the values and any  
 21 supporting document to the county property tax assessment board of  
 22 appeals and the department of local government finance by the dates  
 23 specified in the county's reassessment plan under section 4.2 of this  
 24 chapter.

25 (b) If the county assessor fails to determine land values under  
 26 subsection (a) before the deadlines in the county's reassessment plan  
 27 under section 4.2 of this chapter, the county property tax assessment  
 28 board of appeals shall determine the values. If the county property tax  
 29 assessment board of appeals fails to determine the values before the  
 30 land values become effective, the department of local government  
 31 finance shall determine the values.

32 (c) The county assessor shall notify all township assessors in the  
 33 county (if any) of the values. Assessing officials shall use the values  
 34 determined under this section.

35 (d) A petition for the review of the land values determined by a  
 36 county assessor under this section may be filed with the ~~department of~~  
 37 ~~local government finance~~ **county auditor** not later than forty-five (45)  
 38 days after the county assessor makes the determination of the land  
 39 values. The petition must **set forth the property owners' objections**  
 40 **and** be signed by at least the lesser of:

- 41 (1) one hundred (100) property owners in the county; or  
 42 (2) five percent (5%) of the property owners in the county.



1           (e) Upon the filing of a petition, the county auditor shall certify  
 2 a copy of the petition, together with any other data that is  
 3 necessary in order to present the property owners' objections, to  
 4 the department of local government finance.

5           ~~(e)~~ (f) Upon receipt of a petition for review under subsection (d), the  
 6 department of local government finance:

7           (1) shall review the land values determined by the county  
 8 assessor; and

9           (2) after a public hearing, shall:

10           (A) approve;

11           (B) modify; or

12           (C) disapprove;

13           the land values.

14           **Notice of the hearing shall be given by the department of local**  
 15 **government finance to the assessor and to the first ten (10)**  
 16 **petitioners at least five (5) days before the date of the hearing.**

17           SECTION 8. IC 6-1.1-4-47 IS ADDED TO THE INDIANA CODE  
 18 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
 19 1, 2025]: **Sec. 47. (a) This section applies to assessment dates**  
 20 **occurring after December 31, 2025.**

21           **(b) As used in this section, "affordability restrictions" means**  
 22 **restrictions set forth in a ground lease concerning the future sale**  
 23 **or transfer of the community land trust improvement owned by a**  
 24 **qualified owner that are intended to maintain the continued**  
 25 **affordability of the community land trust improvement, including**  
 26 **at least the following:**

27           **(1) The community land trust improvement may only be sold**  
 28 **to another qualified owner who intends to:**

29           **(A) use the community land trust improvement as the**  
 30 **qualified owner's primary place of residence; and**

31           **(B) enter into a ground lease with the community land**  
 32 **trust.**

33           **(2) A formula to be used to calculate the sale or transfer price**  
 34 **that preserves the continued affordability of the community**  
 35 **land trust improvement.**

36           **(3) A purchase option for the community land trust intended**  
 37 **to preserve the continued affordability of the community land**  
 38 **trust improvement.**

39           **(4) The maximum amount for which the community land trust**  
 40 **improvement located on the community land trust land may**  
 41 **be sold or transferred.**

42           (c) As used in this section, "community land trust" means a



- 1       **nonprofit corporation that meets the following requirements:**  
2           **(1) The nonprofit corporation is exempt from taxation under**  
3           **Section 501(c)(3) of the Internal Revenue Code.**  
4           **(2) A primary purpose of the nonprofit corporation is the**  
5           **creation and maintenance of permanently affordable single**  
6           **family or multi-family residences.**  
7           **(3) The nonprofit corporation leases community land trust**  
8           **land on which a community land trust improvement is located**  
9           **to a qualified owner under a ground lease that provides for**  
10          **the qualified owner's use of the community land trust**  
11          **improvement as the qualified owner's primary place of**  
12          **residence.**  
13          **(d) As used in this section, "community land trust**  
14          **improvement" means a dwelling unit and associated improvements**  
15          **located on community land trust land that is occupied by a**  
16          **qualified owner as the qualified owner's primary place of residence**  
17          **according to the terms of a ground lease.**  
18          **(e) As used in this section, "community land trust land" means**  
19          **land owned by a community land trust for the purposes described**  
20          **in subsection (c)(2) and (c)(3).**  
21          **(f) As used in this section, "ground lease" means a lease entered**  
22          **into between a community land trust and a qualified owner that**  
23          **allows the qualified owner to occupy a community land trust**  
24          **improvement located on community land trust land and includes**  
25          **at least the following:**  
26               **(1) Affordability restrictions.**  
27               **(2) Restrictions for resale or transfer of the community land**  
28               **trust improvement.**  
29               **(3) A provision stating that the community land trust retains**  
30               **an interest in the community land trust land.**  
31               **(4) The initial appraised value of the community land trust**  
32               **improvement at the time the lease is entered into or at the**  
33               **time otherwise specified.**  
34               **(5) The monthly fee that the qualified owner must pay to the**  
35               **community land trust for use of the community land trust**  
36               **land.**  
37               **(6) A term of ninety-nine (99) years that may be renewed.**  
38          **(g) As used in this section, "qualified owner" means an**  
39          **individual who is a member of a household with annual household**  
40          **income that is not more than eighty percent (80%) of the median**  
41          **household income in the community land trust land's surrounding**  
42          **area, as determined according to the median household income**



1 amounts published by the United States Department of Housing  
2 and Urban Development at the time the ground lease is entered  
3 into.

4 (h) The assessed value of the land held by a community land  
5 trust in an assessment year is equal to the assessed value of the land  
6 at the time land was acquired by the community land trust.

7 (i) For purposes of making a reassessment of a community land  
8 trust improvement under section 4.2 of this chapter or an annual  
9 adjustment under section 4.5 of this chapter, the assessed value of  
10 a community land trust improvement after the initial assessment  
11 under this section may not exceed the maximum amount for which  
12 the community land trust improvement may be sold or transferred  
13 as set forth in the affordability restrictions of the ground lease to  
14 which the community land trust improvement is subject.

15 SECTION 9. IC 6-1.1-8-24.5, AS ADDED BY P.L.191-2021,  
16 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
17 JANUARY 1, 2026]: Sec. 24.5. The department of local government  
18 finance shall annually determine and release a solar land base rate for  
19 the north region, the central region, and the south region of the state as  
20 follows:

21 (1) For each region, the department shall determine the median  
22 true tax value per acre of all land in the region classified under the  
23 utility property class codes of the department of local government  
24 finance for the immediately preceding assessment date. **For**  
25 **purposes of these determinations, the department shall**  
26 **exclude any land classified under the department's utility**  
27 **property class codes that is assessed using the agricultural**  
28 **base rate for the immediately preceding assessment date.**

29 (2) The department shall release the department's annual  
30 determination of the solar land base rates on or before December  
31 1 of each year.

32 SECTION 10. IC 6-1.1-8-28, AS AMENDED BY P.L.156-2024,  
33 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
34 JULY 1, 2025]: Sec. 28. (a) Each year the department of local  
35 government finance shall notify each public utility company of:

36 (1) the department's tentative assessment of the company's  
37 distributable property; and

38 (2) the value of the company's distributable property used by the  
39 department to determine the tentative assessment.

40 (b) The department of local government finance shall give the notice  
41 required by subsection (a) not later than:

42 (1) September 1 in the case of railcar companies; and



- 1 (2) June 1 in the case of all other public utility companies.
- 2 (c) The department of local government finance shall notify the  
3 county assessor of the department's tentative assessment, or  
4 information related to tentative valuation changes, of each utility  
5 company's distributable property located in that county not later than  
6 June 1.
- 7 (d) Not later than ~~ten (10)~~ **fifteen (15)** days after a ~~public utility~~  
8 ~~company receives the department of local government finance sends~~  
9 the notice required by subsection (a), the company may:
- 10 (1) file with the department its objections to the tentative  
11 assessment; and
- 12 (2) request that the department hold a preliminary conference on  
13 the tentative assessment.
- 14 (e) If the public utility company does not file its objections under  
15 subsection (d)(1) within the time allowed:
- 16 (1) the tentative assessment is considered final; and
- 17 (2) the company may appeal the assessment under section 30 of  
18 this chapter.
- 19 SECTION 11. IC 6-1.1-8.5-3, AS AMENDED BY P.L.11-2023,  
20 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
21 JULY 1, 2025]: Sec. 3. As used in this chapter, "qualifying county"  
22 means a county having a population of more than ~~four hundred~~  
23 ~~thousand (400,000)~~ **four hundred fifty thousand (450,000)** and less  
24 than seven hundred thousand (700,000).
- 25 SECTION 12. IC 6-1.1-10-16, AS AMENDED BY P.L.85-2019,  
26 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
27 JANUARY 1, 2026]: Sec. 16. (a) All or part of a building is exempt  
28 from property taxation if it is owned, occupied, and used by a person  
29 for educational, literary, scientific, religious, or charitable purposes.
- 30 (b) A building is exempt from property taxation if it is owned,  
31 occupied, and used by a town, city, township, or county for educational,  
32 literary, scientific, fraternal, or charitable purposes.
- 33 (c) A tract of land, including the campus and athletic grounds of an  
34 educational institution, is exempt from property taxation if:
- 35 (1) a building that is exempt under subsection (a) or (b) is situated  
36 on it;
- 37 (2) a parking lot or structure that serves a building referred to in  
38 subdivision (1) is situated on it; or
- 39 (3) the tract:
- 40 (A) is owned by a nonprofit entity established for the purpose  
41 of retaining and preserving land and water for their natural  
42 characteristics;



- 1 (B) does not exceed five hundred (500) acres; and
- 2 (C) is not used by the nonprofit entity to make a profit.
- 3 (d) A tract of land is exempt from property taxation if:
- 4 (1) it is purchased for the purpose of erecting a building that is to
- 5 be owned, occupied, and used in such a manner that the building
- 6 will be exempt under subsection (a) or (b); and
- 7 (2) not more than four (4) years after the property is purchased,
- 8 and for each year after the four (4) year period, the owner
- 9 demonstrates substantial progress and active pursuit towards the
- 10 erection of the intended building and use of the tract for the
- 11 exempt purpose. To establish substantial progress and active
- 12 pursuit under this subdivision, the owner must prove the existence
- 13 of factors such as the following:
- 14 (A) Organization of and activity by a building committee or
- 15 other oversight group.
- 16 (B) Completion and filing of building plans with the
- 17 appropriate local government authority.
- 18 (C) Cash reserves dedicated to the project of a sufficient
- 19 amount to lead a reasonable individual to believe the actual
- 20 construction can and will begin within four (4) years.
- 21 (D) The breaking of ground and the beginning of actual
- 22 construction.
- 23 (E) Any other factor that would lead a reasonable individual to
- 24 believe that construction of the building is an active plan and
- 25 that the building is capable of being completed within eight (8)
- 26 years considering the circumstances of the owner.
- 27 If the owner of the property sells, leases, or otherwise transfers a tract
- 28 of land that is exempt under this subsection, the owner is liable for the
- 29 property taxes that were not imposed upon the tract of land during the
- 30 period beginning January 1 of the fourth year following the purchase
- 31 of the property and ending on December 31 of the year of the sale,
- 32 lease, or transfer. The county auditor of the county in which the tract
- 33 of land is located may establish an installment plan for the repayment
- 34 of taxes due under this subsection. The plan established by the county
- 35 auditor may allow the repayment of the taxes over a period of years
- 36 equal to the number of years for which property taxes must be repaid
- 37 under this subsection.
- 38 (e) Personal property is exempt from property taxation if it is owned
- 39 and used in such a manner that it would be exempt under subsection (a)
- 40 or (b) if it were a building.
- 41 (f) A hospital's property that is exempt from property taxation under
- 42 subsection (a), (b), or (e) shall remain exempt from property taxation



1 even if the property is used in part to furnish goods or services to  
 2 another hospital whose property qualifies for exemption under this  
 3 section.

4 (g) Property owned by a shared hospital services organization that  
 5 is exempt from federal income taxation under Section 501(c)(3) or  
 6 501(e) of the Internal Revenue Code is exempt from property taxation  
 7 if it is owned, occupied, and used exclusively to furnish goods or  
 8 services to a hospital whose property is exempt from property taxation  
 9 under subsection (a), (b), or (e).

10 (h) This section does not exempt from property tax an office or a  
 11 practice of a physician or group of physicians that is owned by a  
 12 hospital licensed under IC 16-21-2 or other property that is not  
 13 substantially related to or supportive of the inpatient facility of the  
 14 hospital unless the office, practice, or other property:

- 15 (1) provides or supports the provision of charity care (as defined  
 16 in IC 16-18-2-52.5), including providing funds or other financial  
 17 support for health care services for individuals who are indigent  
 18 (as defined in IC 16-18-2-52.5(b) and IC 16-18-2-52.5(c)); or  
 19 (2) provides or supports the provision of community benefits (as  
 20 defined in IC 16-21-9-1), including research, education, or  
 21 government sponsored indigent health care (as defined in  
 22 IC 16-21-9-2).

23 However, participation in the Medicaid or Medicare program alone  
 24 does not entitle an office, practice, or other property described in this  
 25 subsection to an exemption under this section.

26 (i) A tract of land or a tract of land plus all or part of a structure on  
 27 the land is exempt from property taxation if:

- 28 (1) the tract is acquired for the purpose of erecting, renovating, or  
 29 improving a single family residential structure that is to be given  
 30 away or sold:  
 31 (A) in a charitable manner;  
 32 (B) by a nonprofit organization; and  
 33 (C) to low income individuals who will:  
 34 (i) use the land as a family residence; and  
 35 (ii) not have an exemption for the land under this section;  
 36 (2) the tract does not exceed three (3) acres; and  
 37 (3) the tract of land or the tract of land plus all or part of a  
 38 structure on the land is not used for profit while exempt under this  
 39 section.

40 (j) An exemption under subsection (i) terminates when the property  
 41 is conveyed by the nonprofit organization to another owner.

42 (k) When property that is exempt in any year under subsection (i) is



1 conveyed to another owner, the nonprofit organization receiving the  
 2 exemption must file a certified statement with the auditor of the county,  
 3 notifying the auditor of the change not later than sixty (60) days after  
 4 the date of the conveyance. The county auditor shall immediately  
 5 forward a copy of the certified statement to the county assessor. A  
 6 nonprofit organization that fails to file the statement required by this  
 7 subsection is liable for the amount of property taxes due on the  
 8 property conveyed if it were not for the exemption allowed under this  
 9 chapter.

10 (l) If property is granted an exemption in any year under subsection  
 11 (i) and the owner:

12 (1) fails to transfer the tangible property within eight (8) years  
 13 after the assessment date for which the exemption is initially  
 14 granted; or

15 (2) transfers the tangible property to a person who:

16 (A) is not a low income individual; or

17 (B) does not use the transferred property as a residence for at  
 18 least one (1) year after the property is transferred;

19 the person receiving the exemption shall notify the county recorder and  
 20 the county auditor of the county in which the property is located not  
 21 later than sixty (60) days after the event described in subdivision (1) or  
 22 (2) occurs. The county auditor shall immediately inform the county  
 23 assessor of a notification received under this subsection.

24 (m) If subsection (l)(1) or (l)(2) applies, the owner shall pay, not  
 25 later than the date that the next installment of property taxes is due, an  
 26 amount equal to the sum of the following:

27 (1) The total property taxes that, if it were not for the exemption  
 28 under subsection (i), would have been levied on the property in  
 29 each year in which an exemption was allowed.

30 (2) Interest on the property taxes at the rate of ten percent (10%)  
 31 per year.

32 (n) The liability imposed by subsection (m) is a lien upon the  
 33 property receiving the exemption under subsection (i). An amount  
 34 collected under subsection (m) shall be collected as an excess levy. If  
 35 the amount is not paid, it shall be collected in the same manner that  
 36 delinquent taxes on real property are collected.

37 (o) Property referred to in this section shall be assessed to the extent  
 38 required under IC 6-1.1-11-9.

39 (p) **Property used by** a for-profit provider of early childhood  
 40 education services to children who are ~~at least four (4)~~ but less than six  
 41 (6) years of age on the annual assessment date may receive the  
 42 exemption provided by this section for property used for educational



1 purposes only if all the requirements of section 46 of this chapter are  
 2 satisfied. ~~A for-profit provider of early childhood education services~~  
 3 ~~that provides the services only to children younger than four (4) years~~  
 4 ~~of age may not receive the exemption provided by this section for~~  
 5 ~~property used for educational purposes.~~

6 **(q) This subsection applies only to taxable years beginning after**  
 7 **December 31, 2025, and ending before January 1, 2027, in which**  
 8 **property taxes are first due and payable. All or part of a building**  
 9 **is deemed to serve a charitable purpose and is exempt from**  
 10 **property taxation if it is owned by a nonprofit entity that charges**  
 11 **an entry fee of not more than five hundred thousand dollars**  
 12 **(\$500,000) and is:**

13 **(1) registered as a continuing care retirement community**  
 14 **under IC 23-2-4;**

15 **(2) defined as a small house health facility under**  
 16 **IC 16-18-2-331.9;**

17 **(3) licensed as a health care or residential care facility under**  
 18 **IC 16-28; or**

19 **(4) licensed under IC 31-27 and designated as a qualified**  
 20 **residential treatment provider that provides services under a**  
 21 **contract with the department of child services.**

22 SECTION 13. IC 6-1.1-10-18.5, AS AMENDED BY P.L.197-2011,  
 23 SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 24 JANUARY 1, 2026]: Sec. 18.5. (a) This section does not exempt from  
 25 property tax an office or a practice of a physician or group of  
 26 physicians that is owned by a hospital licensed under IC 16-21-2 or  
 27 other property that is not substantially related to or supportive of the  
 28 inpatient facility of the hospital unless the office, practice, or other  
 29 property:

30 (1) provides or supports the provision of charity care (as defined  
 31 in IC 16-18-2-52.5), including funds or other financial support for  
 32 health care services for individuals who are indigent (as defined  
 33 in IC 16-18-2-52.5(b) and IC 16-18-2-52.5(c)); or

34 (2) provides or supports the provision of community benefits (as  
 35 defined in IC 16-21-9-1), including research, education, or  
 36 government sponsored indigent health care (as defined in  
 37 IC 16-21-9-2).

38 However, participation in the Medicaid or Medicare program, alone,  
 39 does not entitle an office, a practice, or other property described in this  
 40 subsection to an exemption under this section.

41 (b) Tangible property is exempt from property taxation if it is:

42 (1) owned by an Indiana nonprofit corporation; and



1 (2) used by ~~that~~ **an Indiana nonprofit** corporation in the  
 2 operation of a hospital licensed under IC 16-21, a health facility  
 3 licensed under IC 16-28, **a continuing care retirement**  
 4 **community under IC 23-2-4, a small house health facility**  
 5 **under IC 16-18-2-331.9, a qualified residential treatment**  
 6 **provider listed in section 16(q)(4) of this chapter, or in the**  
 7 ~~operation of~~ a residential **care** facility for the aged and licensed  
 8 under IC 16-28, or ~~in the operation of~~ a Christian Science home  
 9 or sanatorium.

10 (c) Property referred to in this section shall be assessed to the extent  
 11 required under IC 6-1.1-11-9.

12 SECTION 14. IC 6-1.1-10-36.5 IS AMENDED TO READ AS  
 13 FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 36.5. (a) Tangible  
 14 property is not exempt from property taxation under sections 16  
 15 through 28 of this chapter or under section 33 of this chapter if it is  
 16 used by the exempt organization in a trade or business, not  
 17 substantially related to the exercise or performance of the  
 18 organization's exempt purpose.

19 (b) Property referred to in sections 16 through 28 of this chapter or  
 20 under section 33 of this chapter shall be assessed to the extent required  
 21 under IC 6-1.1-11-9.

22 (c) The department of local government finance ~~shall~~ **may** adopt  
 23 rules under IC 4-22-2 to carry out this section.

24 SECTION 15. IC 6-1.1-10-46, AS AMENDED BY P.L.130-2018,  
 25 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 26 JANUARY 1, 2026]: Sec. 46. ~~(a)~~ Tangible property owned, occupied,  
 27 or used by a for-profit provider of early childhood education services  
 28 to children who are ~~at least four (4) but~~ less than six (6) years of age is  
 29 exempt from property taxation under section 16 of this chapter only if  
 30 all the following requirements are satisfied:

- 31 ~~(1) The primary purpose of the provider is educational.~~
- 32 ~~(2)~~ **(1) The provider, or a parent company, subsidiary, or**  
 33 **affiliate company of the provider, is the property owner. and**
- 34 **(2) The provider also** predominantly occupies and uses the  
 35 tangible property for providing early childhood education services  
 36 to children who are ~~at least four (4) but~~ less than six (6) years of  
 37 age.
- 38 (3) The provider meets the standards of quality recognized by a  
 39 Level 3 or Level 4 Paths to QUALITY program rating under  
 40 IC 12-17.2-2-14.2 or has a comparable rating from a nationally  
 41 recognized accrediting body.
- 42 **(4) The provider offers age appropriate curriculum for all**



1 children who are less than six (6) years of age, including  
 2 infants, who attend the child care facility. The curriculum  
 3 offered must include reading to the children.

4 However, the exemption provided by this section does not apply to  
 5 tangible property that has been granted a homestead standard  
 6 deduction under IC 6-1.1-12-37.

7 If the property owner provides early childhood education services to  
 8 children who are at least four (4) but less than six (6) years of age and  
 9 to children younger than four (4) years of age, the amount of the  
 10 exemption must be on that part of the assessment of the property that  
 11 bears the same proportion to the total assessment of the property as the  
 12 percentage of the property owner's enrollment count of children who  
 13 are at least four (4) but less than six (6) years of age compared to the  
 14 property owner's total enrollment count of children of all ages:

15 (b) For purposes of this section, the annual assessment date or, if the  
 16 annual assessment date is not a business day for the property owner, the  
 17 business day closest to the annual assessment date, must be used for the  
 18 enrollment count under this section. However, a property owner that  
 19 believes that the enrollment count on this date for a particular year does  
 20 not accurately represent the property owner's normal enrollment count  
 21 for that year may appeal to the county assessor for a change in the date  
 22 to be used under this section for that year. The appeal must be filed on  
 23 or before the deadline for filing an exemption under section 16 of this  
 24 chapter. If the county assessor finds that the property owner's appeal  
 25 substantiates that the property owner's normal enrollment count is not  
 26 accurately represented by using the required date, the assessor shall  
 27 establish an alternate date to be used for that year that represents the  
 28 property owner's normal enrollment count for that year.

29 SECTION 16. IC 6-1.1-10-51 IS ADDED TO THE INDIANA  
 30 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 31 [EFFECTIVE JANUARY 1, 2026]: Sec. 51. (a) As used in this  
 32 section, "child care" has the meaning set forth in IC 12-7-2-28.2.

33 (b) As used in this section, "early learning advisory committee"  
 34 refers to the early learning advisory committee established by  
 35 IC 12-17.2-3.8-5.

36 (c) As used in this section, "employer" means any person,  
 37 corporation, limited liability company, partnership, or other entity  
 38 with employees employed at a physical location in Indiana. The  
 39 term includes a pass through entity. However, the term does not  
 40 include an employer who is in the business of operating a child care  
 41 facility.

42 (d) As used in this section, "office" refers to the office of the



1 secretary of family and social services established by IC 12-8-1.5-1.

2 (e) The part of the gross assessed value of tangible property that  
3 is attributable to tangible property owned and used by an  
4 employer, or a parent company, subsidiary, or affiliate company  
5 of an employer, to provide child care for children of the employer's  
6 employees and children of the employees of another business in  
7 accordance with an agreement entered into under subsection (g) is  
8 exempt from property taxation if the following conditions are met:

9 (1) The child care is provided in a facility located on the  
10 employer's property.

11 (2) Subject to subsection (g), the child care is provided only  
12 for children of the employer's employees.

13 (3) The child care facility is licensed by the division of family  
14 resources under IC 12-17.2.

15 (4) The part of the employer's property used to provide child  
16 care meets standards established by the office and the early  
17 learning advisory committee for the number of children to be  
18 served by the child care facility.

19 (f) The child care facility may be operated by the employer or  
20 under a contract described in Section 45F(c)(1)(A)(iii) of the  
21 Internal Revenue Code to provide child care services to the  
22 employer's employees.

23 (g) An employer may provide child care in a facility described  
24 in subsection (e)(1) for the children of the employees of another  
25 business if the employer and the other business enter into an  
26 agreement that outlines the terms under which the child care is to  
27 be provided to the children of the employees of the other business.

28 SECTION 17. IC 6-1.1-15-3, AS AMENDED BY P.L.154-2020,  
29 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
30 JULY 1, 2025]: Sec. 3. (a) A taxpayer may obtain a review by the  
31 Indiana board of:

32 (1) a county board's action with respect to a claim under section  
33 1.1 of this chapter; or

34 (2) a denial by the county auditor, the county assessor, or the  
35 county treasurer of a claim for refund under IC 6-1.1-9-10(c)(2)  
36 that is appealed to the Indiana board as authorized in  
37 IC 6-1.1-26-2.1(d)(2).

38 (b) The county assessor is the party to a review under subsection  
39 (a)(1) to defend the determination of the county board. The county  
40 auditor may appear as an additional party to the review if the  
41 determination concerns a matter that is in the discretion of the county  
42 auditor. At the time the notice of that determination is given to the



1 taxpayer, the taxpayer shall also be informed in writing of:

2 (1) the taxpayer's opportunity for review under subsection (a)(1);

3 and

4 (2) the procedures the taxpayer must follow in order to obtain  
5 review under this section.

6 (c) A county assessor who dissents from the determination of the  
7 county board may obtain a review by the Indiana board. A county  
8 auditor who dissents from the determination of the county board  
9 concerning a matter that is in the discretion of the county auditor may  
10 obtain a review by the Indiana board.

11 (d) In order to obtain a review by the Indiana board under  
12 subsection (a)(1), the party must, not later than forty-five (45) days  
13 after the date of the notice given to the party or parties of the  
14 determination of the county board:

15 (1) file a petition for review with the Indiana board; and

16 (2) ~~mail serve~~ a copy of the petition ~~to~~ on the other party.

17 (e) The Indiana board shall prescribe the form of the petition for  
18 review under this chapter. The Indiana board shall issue instructions for  
19 completion of the form. The form and the instructions must be clear,  
20 simple, and understandable to the average individual. A petition for  
21 review of such a determination must be made on the form prescribed  
22 by the Indiana board. The form must require the petitioner to specify  
23 the reasons why the petitioner believes that the determination by the  
24 county board is erroneous.

25 (f) If the action for which a taxpayer seeks review under this section  
26 is the assessment of tangible property, the taxpayer is not required to  
27 have an appraisal of the property in order to do the following:

28 (1) Initiate the review.

29 (2) Prosecute the review.

30 (g) If an owner petitions the Indiana board under IC 6-1.1-11-7(d),  
31 the Indiana board is authorized to approve or disapprove an exemption  
32 application:

33 (1) previously submitted to a county board under IC 6-1.1-11-6;  
34 and

35 (2) that is not approved or disapproved by the county board within  
36 one hundred eighty (180) days after the owner filed the  
37 application for exemption under IC 6-1.1-11.

38 The county assessor is a party to a petition to the Indiana board under  
39 IC 6-1.1-11-7(d).

40 (h) This subsection applies only to the review by the Indiana board  
41 of a denial of a refund claim described in subsection (a)(2). The county  
42 assessor is the party to a review under subsection (a)(2) to defend the



1 denial of the refund under IC 6-1.1-26-2.1. In order to obtain a review  
 2 by the Indiana board under subsection (a)(2), the taxpayer must, within  
 3 forty-five (45) days of the notice of denial under IC 6-1.1-26-2.1(d):

4 (1) file a petition for review with the Indiana board; and

5 (2) ~~mail serve~~ a copy of the petition ~~to~~ **on** the county auditor.

6 SECTION 18. IC 6-1.1-15-4, AS AMENDED BY P.L.156-2020,  
 7 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 8 JULY 1, 2025]: Sec. 4. (a) After receiving a petition for review which  
 9 is filed under section 3 of this chapter, the Indiana board shall conduct  
 10 a hearing at its earliest opportunity. The Indiana board may correct any  
 11 errors related to a claim under section 1.1 of this chapter that is within  
 12 the jurisdiction of the Indiana board under IC 6-1.5-4-1.

13 (b) If the Indiana board conducts a site inspection of the property as  
 14 part of its review of the petition, the Indiana board shall give notice to  
 15 all parties of the date and time of the site inspection. The Indiana board  
 16 is not required to assess the property in question. The Indiana board  
 17 shall give notice of the date fixed for the hearing, by mail, to the parties  
 18 or a party's representative. The Indiana board shall give these notices  
 19 at least thirty (30) days before the day fixed for the hearing unless the  
 20 parties agree to a shorter period. With respect to a petition for review  
 21 filed by a county assessor, the county board that made the  
 22 determination under review under this section may file an amicus  
 23 curiae brief in the review proceeding under this section. The expenses  
 24 incurred by the county board in filing the amicus curiae brief shall be  
 25 paid from the property reassessment fund under IC 6-1.1-4-27.5 of the  
 26 county in which the property is located. The executive of a taxing unit  
 27 may file an amicus curiae brief in the review proceeding under this  
 28 section if the property that is the subject of the appeal is subject to  
 29 assessment by that taxing unit.

30 (c) If a petition for review does not comply with the Indiana board's  
 31 instructions for completing the form prescribed under section 3 of this  
 32 chapter, the Indiana board shall ~~return the petition to the petitioner and~~  
 33 ~~include~~ **serve** a notice describing the defect in the petition. The  
 34 petitioner then has thirty (30) days from the date on the notice to cure  
 35 the defect and file a corrected petition. The Indiana board shall deny a  
 36 corrected petition for review if it does not substantially comply with the  
 37 Indiana board's instructions for completing the form prescribed under  
 38 section 3 of this chapter.

39 (d) After the hearing, the Indiana board shall give the parties and  
 40 any entity that filed an amicus curiae brief, or their representatives:

41 (1) notice ~~by mail~~, of its final determination; and

42 (2) for parties entitled to appeal the final determination, notice of



- 1 the procedures they must follow in order to obtain court review  
 2 under section 5 of this chapter.
- 3 (e) The Indiana board shall conduct a hearing not later than one (1)  
 4 year after a petition in proper form is filed with the Indiana board.
- 5 (f) The Indiana board shall issue a determination not later than the  
 6 later of:
- 7 (1) ninety (90) days after the hearing; or  
 8 (2) the date set in an extension order issued by the Indiana board.  
 9 The board may not extend the date by more than one hundred  
 10 eighty (180) days.
- 11 (g) The time periods described in subsections (e) and (f) do not  
 12 include any period of time that is attributable to a party's:
- 13 (1) request for a continuance, stay, extension, or summary  
 14 disposition;  
 15 (2) consent to a case management order, stipulated record, or  
 16 proposed hearing date;  
 17 (3) failure to comply with the board's orders or rules; or  
 18 (4) waiver of a deadline.
- 19 (h) If the Indiana board fails to take action required under  
 20 subsection (e) or (f), the entity that initiated the petition may:
- 21 (1) take no action and wait for the Indiana board to hear the  
 22 matter and issue a final determination; or  
 23 (2) petition for judicial review under section 5 of this chapter.
- 24 (i) This subsection applies when the board has not held a hearing.  
 25 A person may not seek judicial review under subsection (h)(2) until:
- 26 (1) the person requests a hearing in writing; and  
 27 (2) sixty (60) days have passed after the person requests a hearing  
 28 under subdivision (1) and the matter has not been heard or  
 29 otherwise extended under subsection (g).
- 30 (j) A final determination must include separately stated findings of  
 31 fact for all aspects of the determination. Findings of ultimate fact must  
 32 be accompanied by a concise statement of the underlying basic facts of  
 33 record to support the findings. Findings must be based exclusively  
 34 upon the evidence on the record in the proceeding and on matters  
 35 officially noticed in the proceeding. Findings must be based upon a  
 36 preponderance of the evidence.
- 37 (k) The Indiana board may limit the scope of the appeal to the issues  
 38 raised in the petition and the evaluation of the evidence presented to  
 39 the county board in support of those issues only if all parties  
 40 participating in the hearing required under subsection (a) agree to the  
 41 limitation. A party participating in the hearing required under  
 42 subsection (a) is entitled to introduce evidence that is otherwise proper



1 and admissible without regard to whether that evidence has previously  
2 been introduced at a hearing before the county board.

3 (l) The Indiana board may require the parties to the appeal:

4 (1) to file not more than five (5) business days before the date of  
5 the hearing required under subsection (a) documentary evidence  
6 or summaries of statements of testimonial evidence; and

7 (2) to file not more than fifteen (15) business days before the date  
8 of the hearing required under subsection (a) lists of witnesses and  
9 exhibits to be introduced at the hearing.

10 (m) A party to a proceeding before the Indiana board shall provide  
11 to all other parties to the proceeding the information described in  
12 subsection (l) if the other party requests the information in writing at  
13 least ten (10) days before the deadline for filing of the information  
14 under subsection (l).

15 (n) The Indiana board may base its final determination on a  
16 stipulation between the respondent and the petitioner. If the final  
17 determination is based on a stipulated assessed valuation of tangible  
18 property, the Indiana board may order the placement of a notation on  
19 the permanent assessment record of the tangible property that the  
20 assessed valuation was determined by stipulation. The Indiana board  
21 may:

22 (1) order that a final determination under this subsection has no  
23 precedential value; or

24 (2) specify a limited precedential value of a final determination  
25 under this subsection.

26 (o) If a party to a proceeding, or a party's authorized representative,  
27 elects to receive any notice under this section ~~by electronic mail,~~  
28 **electronically**, the notice is considered effective in the same manner  
29 as if the notice had been sent by United States mail, with postage  
30 prepaid, to the party's or representative's mailing address of record.

31 (p) At a hearing under this section, the Indiana board shall admit  
32 into evidence an appraisal report, prepared by an appraiser, unless the  
33 appraisal report is ruled inadmissible on grounds besides a hearsay  
34 objection. This exception to the hearsay rule shall not be construed to  
35 limit the discretion of the Indiana board, as trier of fact, to review the  
36 probative value of an appraisal report.

37 SECTION 19. IC 6-1.1-17-1, AS AMENDED BY P.L.156-2024,  
38 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
39 JULY 1, 2025]: Sec. 1. (a) On or before August 1 of each year, the  
40 county auditor shall submit a certified statement of the assessed value  
41 for the ensuing year to the department of local government finance in  
42 the manner prescribed by the department.

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1 (b) The department of local government finance shall make the  
2 certified statement available on the department's computer gateway.

3 (c) Subject to subsection (d), after the county auditor submits a  
4 certified statement under subsection (a) or an amended certified  
5 statement under this subsection with respect to a political subdivision  
6 and before the department of local government finance certifies its  
7 action with respect to the political subdivision under section 16(i) of  
8 this chapter, the county auditor may amend the information concerning  
9 assessed valuation included in the earlier certified statement. The  
10 county auditor shall, in a manner prescribed by the department, submit  
11 a certified statement amended under this subsection to the department  
12 of local government finance by the later of:

13 (1) September 1; ~~or~~

14 (2) fifteen (15) days after the original certified statement is  
15 submitted to the department under subsection (a); ~~or~~

16 **(3) fifteen (15) days after the department of local government**  
17 **finance notifies the county auditor of an error in the original**  
18 **certified statement submitted under subsection (a) that the**  
19 **department determines must be corrected.**

20 (d) Before the county auditor makes an amendment under  
21 subsection (c), the county auditor must provide an opportunity for  
22 public comment on the proposed amendment at a public hearing. The  
23 county auditor must give notice of the hearing under IC 5-3-1. If the  
24 county auditor makes the amendment as a result of information  
25 provided to the county auditor by an assessor, the county auditor shall  
26 give notice of the public hearing to the assessor.

27 (e) Beginning in 2018, each county auditor shall submit to the  
28 department of local government finance parcel level data of certified  
29 net assessed values as required by the department. A county auditor  
30 shall submit the parcel level data in the manner and format required by  
31 the department and according to a schedule determined by the  
32 department.

33 (f) When the county auditor submits the certified statement under  
34 subsection (a), the county auditor shall exclude the amount of assessed  
35 value for any property located in the county for which:

36 (1) an appeal has been filed under IC 6-1.1-15; and

37 (2) there is no final disposition of the appeal as of the date the  
38 county auditor submits the certified statement under subsection

39 (a).

40 The county auditor may appeal to the department of local government  
41 finance to include the amount of assessed value under appeal within a  
42 taxing district for that calendar year.



1 SECTION 20. IC 6-1.1-17-5.4, AS ADDED BY P.L.156-2024,  
 2 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 3 JULY 1, 2025]: Sec. 5.4. (a) Not later than March 2 of each year, the  
 4 **executive fiscal officer** of a political subdivision shall submit a  
 5 statement to the department of local government finance attesting that  
 6 the political subdivision uploaded any contract entered into during the  
 7 immediately preceding year related to the provision of fire services or  
 8 emergency medical services to the Indiana transparency website as  
 9 required by IC 5-14-3.8-3.5(d).

10 (b) The department of local government finance may not approve  
 11 the budget of a political subdivision or a supplemental appropriation  
 12 for a political subdivision until the political subdivision files the  
 13 attestation under subsection (a).

14 SECTION 21. IC 6-1.1-17-20, AS AMENDED BY P.L.257-2013,  
 15 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 16 JULY 1, 2025]: Sec. 20. (a) This section applies to each governing  
 17 body of a taxing unit that is not comprised of a majority of officials  
 18 who are elected to serve on the governing body. For purposes of this  
 19 section, an individual who qualifies to be appointed to a governing  
 20 body or serves on a governing body because of the individual's status  
 21 as an elected official of another taxing unit shall be treated as an  
 22 official who was not elected to serve on the governing body.

23 (b) As used in this section, "taxing unit" has the meaning set forth  
 24 in IC 6-1.1-1-21, except that the term does not include a public library  
 25 or an entity whose tax levies are subject to review and modification by  
 26 a city-county legislative body under IC 36-3-6-9.

27 (c) If:

28 (1) the assessed valuation of a taxing unit is entirely contained  
 29 within a city or town; or

30 (2) the assessed valuation of a taxing unit is not entirely contained  
 31 within a city or town but:

32 (A) the taxing unit was originally established by the city or  
 33 town; or

34 (B) the majority of the individuals serving on the governing  
 35 body of the taxing unit are appointed by the city or town;

36 the governing body shall submit its proposed budget and property tax  
 37 levy to the city or town fiscal body. The proposed budget and levy shall  
 38 be submitted to the city or town fiscal body in the manner prescribed  
 39 by the department of local government finance before September 2 of  
 40 a year.

41 (d) If subsection (c) does not apply, the governing body of the taxing  
 42 unit shall submit its proposed budget and property tax levy to the



1 county fiscal body in the county where the taxing unit has the most  
 2 assessed valuation. The proposed budget and levy shall be submitted  
 3 to the county fiscal body in the manner prescribed by the department  
 4 of local government finance before September 2 of a year.

5 (e) The fiscal body of the city, town, or county (whichever applies)  
 6 shall review each budget and proposed tax levy and adopt a final  
 7 budget and tax levy for the taxing unit. The fiscal body may reduce or  
 8 modify but not increase the proposed budget or tax levy.

9 (f) If a taxing unit fails to file the information required in subsection  
 10 (c) or (d), whichever applies, with the appropriate fiscal body by the  
 11 time prescribed by this section, ~~the most recent annual appropriations~~  
 12 ~~and annual tax levy of that taxing unit are continued for the ensuing~~  
 13 ~~budget year. when calculating the maximum ad valorem property~~  
 14 ~~tax levy under IC 6-1.1-18.5-3(a) for the taxing unit for the ensuing~~  
 15 ~~budget year, instead of multiplying the maximum levy growth~~  
 16 ~~quotient determined under IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e)~~  
 17 ~~(as applicable) for the year by the taxing unit's maximum~~  
 18 ~~permissible ad valorem property tax levy for the preceding~~  
 19 ~~calendar year as prescribed in STEP TWO of IC 6-1.1-18.5-3(a),~~  
 20 ~~for purposes of STEP TWO of IC 6-1.1-18.5-3(a), the taxing unit's~~  
 21 ~~maximum permissible ad valorem property tax levy for the~~  
 22 ~~preceding calendar year must instead be multiplied by the result~~  
 23 ~~of the following:~~

24 **STEP ONE: Determine:**

- 25 (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or  
 26 STEP FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus  
 27 (B) one (1).

28 **STEP TWO: Multiply:**

- 29 (A) the STEP ONE result; by  
 30 (B) eight-tenths (0.8).

31 **STEP THREE: Add one (1) to the STEP TWO result.**

32 However, if the taxing unit files the information as required in  
 33 subsection (c) or (d), whichever applies, for the budget year  
 34 immediately following the budget year for which the formula  
 35 under this subsection is applied, when calculating the maximum ad  
 36 valorem property tax levy under IC 6-1.1-18.5-3(a) for the taxing  
 37 unit for the subsequent budget year, the taxing unit's maximum  
 38 permissible ad valorem property tax levy must be calculated as if  
 39 the formula under this subsection had not been applied for the  
 40 affected budget year.

41 (g) If the appropriate fiscal body fails to complete the requirements  
 42 of subsection (e) before the adoption deadline in section 5 of this



1 chapter for any taxing unit subject to this section, the most recent  
 2 annual appropriations and annual tax levy of the city, town, or county,  
 3 whichever applies, are continued for the ensuing budget year. when  
 4 calculating the maximum ad valorem property tax levy under  
 5 IC 6-1.1-18.5-3(a) for the city, town, or county for the ensuing  
 6 budget year, instead of multiplying the maximum levy growth  
 7 quotient determined under IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e)  
 8 (as applicable) for the year by the city's, town's, or county's  
 9 maximum permissible ad valorem property tax levy for the  
 10 preceding calendar year as prescribed in STEP TWO of  
 11 IC 6-1.1-18.5-3(a), for purposes of STEP TWO of  
 12 IC 6-1.1-18.5-3(a), the city's, town's, or county's maximum  
 13 permissible ad valorem property tax levy for the preceding  
 14 calendar year must instead be multiplied by the result of the  
 15 following:

16 **STEP ONE: Determine:**

- 17 (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or  
 18 STEP FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus  
 19 (B) one (1).

20 **STEP TWO: Multiply:**

- 21 (A) the STEP ONE result; by  
 22 (B) eight-tenths (0.8).

23 **STEP THREE: Add one (1) to the STEP TWO result.**

24 However, if the city, town, or county files the information as  
 25 required in subsection (e) for the budget year immediately  
 26 following the budget year for which the formula under this  
 27 subsection is applied, when calculating the maximum ad valorem  
 28 property tax levy under IC 6-1.1-18.5-3(a) for the city, town, or  
 29 county for the subsequent budget year, the unit's maximum  
 30 permissible ad valorem property tax levy must be calculated as if  
 31 the formula under this subsection had not been applied for the  
 32 affected budget year.

33 SECTION 22. IC 6-1.1-17-20.3, AS AMENDED BY P.L.38-2021,  
 34 SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 35 JULY 1, 2025]: Sec. 20.3. (a) Except as provided in section 20.4 of this  
 36 chapter, this section applies only to the governing body of a public  
 37 library that:

- 38 (1) is not comprised of a majority of officials who are elected to  
 39 serve on the governing body; and  
 40 (2) has a percentage increase in the proposed budget for the  
 41 taxing unit for the ensuing calendar year that is more than the  
 42 result of:



1 (A) the maximum levy growth quotient determined under  
 2 IC 6-1.1-18.5-2 for the ensuing calendar year, rounded to the  
 3 nearest thousandth (0.001); minus

4 (B) one (1).

5 For purposes of this section, an individual who qualifies to be  
 6 appointed to a governing body or serves on a governing body because  
 7 of the individual's status as an elected official of another taxing unit  
 8 shall be treated as an official who was not elected to serve on the  
 9 governing body.

10 (b) This section does not apply to an entity whose tax levies are  
 11 subject to review and modification by a city-county legislative body  
 12 under IC 36-3-6-9.

13 (c) If:

14 (1) the assessed valuation of a public library's territory is entirely  
 15 contained within a city or town; or

16 (2) the assessed valuation of a public library's territory is not  
 17 entirely contained within a city or town but more than fifty  
 18 percent (50%) of the assessed valuation of the public library's  
 19 territory is contained within the city or town;

20 the governing body shall submit its proposed budget and property tax  
 21 levy to the city or town fiscal body in the manner prescribed by the  
 22 department of local government finance before September 2 of a year.  
 23 However, the governing body shall submit its proposed budget and  
 24 property tax levy to the county fiscal body in the manner provided in  
 25 subsection (d), rather than to the city or town fiscal body, if more than  
 26 fifty percent (50%) of the parcels of real property within the  
 27 jurisdiction of the public library are located outside the city or town.

28 (d) If subsection (c) does not apply or the public library's territory  
 29 covers more than one (1) county, the governing body of the public  
 30 library shall submit its proposed budget and property tax levy to the  
 31 county fiscal body in the county where the public library has the most  
 32 assessed valuation. The proposed budget and levy shall be submitted  
 33 to the county fiscal body in the manner prescribed by the department  
 34 of local government finance before September 2 of a year.

35 (e) The fiscal body of the city, town, or county (whichever applies)  
 36 shall review each budget and proposed tax levy and adopt a final  
 37 budget and tax levy for the public library. The fiscal body may reduce  
 38 or modify but not increase the proposed budget or tax levy.

39 (f) If a public library fails to file the information required in  
 40 subsection (c) or (d), whichever applies, with the appropriate fiscal  
 41 body by the time prescribed by this section, ~~the most recent annual~~  
 42 ~~appropriations and annual tax levy of that public library are continued~~



1 for the ensuing budget year: when calculating the maximum ad  
 2 valorem property tax levy under IC 6-1.1-18.5-3(a) for the public  
 3 library for the ensuing budget year, instead of multiplying the  
 4 maximum levy growth quotient determined under  
 5 IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e) (as applicable) for the year  
 6 by the public library's maximum permissible ad valorem property  
 7 tax levy for the preceding calendar year as prescribed in STEP  
 8 TWO of IC 6-1.1-18.5-3(a), for purposes of STEP TWO of  
 9 IC 6-1.1-18.5-3(a), the public library's maximum permissible ad  
 10 valorem property tax levy for the preceding calendar year must  
 11 instead be multiplied by the result of the following:

12 **STEP ONE: Determine:**

- 13 (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or  
 14 STEP FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus  
 15 (B) one (1).

16 **STEP TWO: Multiply:**

- 17 (A) the STEP ONE result; by  
 18 (B) eight-tenths (0.8).

19 **STEP THREE: Add one (1) to the STEP TWO result.**

20 However, if the public library files the information as required in  
 21 subsection (c) or (d), whichever applies, for the budget year  
 22 immediately following the budget year for which the formula  
 23 under this subsection is applied, when calculating the maximum ad  
 24 valorem property tax levy under IC 6-1.1-18.5-3(a) for the public  
 25 library for the subsequent budget year, the public library's  
 26 maximum permissible ad valorem property tax levy must be  
 27 calculated as if the formula under this subsection had not been  
 28 applied for the affected budget year.

29 (g) If the appropriate fiscal body fails to complete the requirements  
 30 of subsection (e) before the adoption deadline in section 5 of this  
 31 chapter for any public library subject to this section, ~~the most recent~~  
 32 ~~annual appropriations and annual tax levy of the city, town, or county,~~  
 33 ~~whichever applies,~~ are continued for the ensuing budget year: when  
 34 calculating the maximum ad valorem property tax levy under  
 35 IC 6-1.1-18.5-3(a) for the city, town, or county for the ensuing  
 36 budget year, instead of multiplying the maximum levy growth  
 37 quotient determined under IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e)  
 38 (as applicable) for the year by the city's, town's, or county's  
 39 maximum permissible ad valorem property tax levy for the  
 40 preceding calendar year as prescribed in STEP TWO of  
 41 IC 6-1.1-18.5-3(a), for purposes of STEP TWO of  
 42 IC 6-1.1-18.5-3(a), the city's, town's, or county's maximum



1 permissible ad valorem property tax levy for the preceding  
 2 calendar year must instead be multiplied by the result of the  
 3 following:

4 **STEP ONE: Determine:**

5 (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or  
 6 STEP FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus

7 (B) one (1).

8 **STEP TWO: Multiply:**

9 (A) the STEP ONE result; by

10 (B) eight-tenths (0.8).

11 **STEP THREE: Add one (1) to the STEP TWO result.**

12 However, if the city, town, or county files the information as  
 13 required in subsection (e) for the budget year immediately  
 14 following the budget year for which the formula under this  
 15 subsection is applied, when calculating the maximum ad valorem  
 16 property tax levy under IC 6-1.1-18.5-3(a) for the city, town, or  
 17 county for the subsequent budget year, the unit's maximum  
 18 permissible ad valorem property tax levy must be calculated as if  
 19 the formula under this subsection had not been applied for the  
 20 affected budget year.

21 SECTION 23. IC 6-1.1-18.5-31 IS ADDED TO THE INDIANA  
 22 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 23 [EFFECTIVE UPON PASSAGE]: **Sec. 31. (a) This section applies**  
 24 **only to counties that contain at least four (4) municipalities each**  
 25 **with a population greater than forty thousand (40,000), as**  
 26 **determined by the most recent federal decennial census.**

27 (b) As used in this section, "maximum levy to assessed value  
 28 comparison" refers to the maximum property tax levy to property  
 29 assessed value comparison determined under subsection (e).

30 (c) As used in this section, "municipality" means a city or town.

31 (d) As used in this section, "qualifying municipality" means a  
 32 municipality that meets the condition set forth in subsection (f).

33 (e) The department of local government finance shall, before  
 34 August 1, determine a maximum property tax levy to property  
 35 assessed value comparison for all municipalities statewide using the  
 36 following formula:

37 **STEP ONE: For each municipality, determine the**  
 38 **municipality's maximum permissible ad valorem property tax**  
 39 **levy for taxes first due and payable in 2024.**

40 **STEP TWO: For each municipality, determine the total**  
 41 **property assessed value of the municipality, as certified by the**  
 42 **county auditor, for taxes first due and payable in 2024.**



1           **STEP THREE: For each municipality, determine the quotient**  
 2           **of:**

3           **(A) STEP ONE; divided by**

4           **(B) STEP TWO;**

5           **expressed as a percentage.**

6           **(f) This section applies only to a municipality in which for taxes**  
 7           **first due and payable in 2025, the municipality has a maximum**  
 8           **levy to assessed value comparison that is in the lowest twentieth**  
 9           **percentile of municipalities under STEP THREE of subsection (e)**  
 10           **when compared to all municipalities statewide.**

11           **(g) If this section applies, the executive of a qualified**  
 12           **municipality may, not later than July 1, 2025, and after receiving**  
 13           **approval by the legislative body, submit a petition to the**  
 14           **department of local government finance to increase the maximum**  
 15           **permissible ad valorem property tax levy of a qualified**  
 16           **municipality under this subsection. If a petition is submitted under**  
 17           **this subsection, the department of local government finance shall**  
 18           **increase the maximum permissible ad valorem property tax levy**  
 19           **of the qualifying municipality for property taxes first due and**  
 20           **payable in 2025 to include all debt service levies of the qualifying**  
 21           **municipality for property taxes first due and payable in 2025.**

22           **(h) An adjustment under this section is a one (1) time and**  
 23           **permanent increase. The qualifying municipality's ad valorem**  
 24           **property tax levy for property taxes first due and payable in 2025,**  
 25           **as adjusted under this section, shall be used in the determination**  
 26           **of the qualifying municipality's maximum permissible ad valorem**  
 27           **property tax levy under this chapter for property taxes first due**  
 28           **and payable in 2026 and thereafter.**

29           **(i) Notwithstanding STEP ONE of section 3(a) of this chapter,**  
 30           **for purposes of determining a qualified municipality's maximum**  
 31           **permissible ad valorem property tax levy for property taxes first**  
 32           **due and payable in 2026, the amount determined in STEP ONE of**  
 33           **section 3(a) of this chapter shall be the result determined in STEP**  
 34           **TWO of the following calculation:**

35           **STEP ONE: Determine a qualified municipality's maximum**  
 36           **permissible ad valorem property tax levy for property taxes**  
 37           **first due and payable in 2025 without regard to the**  
 38           **adjustment under this section.**

39           **STEP TWO: Determine the sum of:**

40           **(A) STEP ONE; plus**

41           **(B) the amount of the adjustment under this section.**

42           **This calculation only applies to determining a qualified**



1 municipality's maximum ad valorem property tax levy for  
 2 property taxes first due and payable in 2026 and not to a  
 3 determination for any other tax year.

4 **(j) This section expires June 30, 2030.**

5 SECTION 24. IC 6-1.1-18.5-31.5 IS ADDED TO THE INDIANA  
 6 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 7 [EFFECTIVE UPON PASSAGE]: **Sec. 31.5. (a) This section applies**  
 8 **only to Shelby County.**

9 **(b) The executive of the county may, after approval by the fiscal**  
 10 **body of the county, submit a petition to the department of local**  
 11 **government finance requesting an increase in the county's**  
 12 **maximum permissible ad valorem property tax levy for property**  
 13 **taxes first due and payable in 2026. A petition must be submitted**  
 14 **not later than September 1, 2025.**

15 **(c) If the executive of the county submits a petition under**  
 16 **subsection (b), the department of local government finance shall**  
 17 **increase the county's maximum permissible ad valorem property**  
 18 **tax levy for property taxes first due and payable in 2026. The**  
 19 **amount of the increase under this section is equal to the difference**  
 20 **between:**

21 **(1) the lesser of:**

22 **(A) the county's maximum permissible ad valorem**  
 23 **property tax levy for property taxes first due and payable**  
 24 **in 2025; or**

25 **(B) the ad valorem property tax levy adopted by the county**  
 26 **fiscal body for property taxes first due and payable in**  
 27 **2025; and**

28 **(2) the county's ad valorem property tax levy as certified by**  
 29 **the department of local government finance for property**  
 30 **taxes first due and payable in 2025.**

31 **(d) The adjustment under this section is a temporary, one (1)**  
 32 **time increase to the county's maximum permissible ad valorem**  
 33 **property tax levy for purposes of this chapter.**

34 **(e) This section expires June 30, 2028.**

35 SECTION 25. IC 6-1.1-18.5-32 IS ADDED TO THE INDIANA  
 36 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 37 [EFFECTIVE UPON PASSAGE]: **Sec. 32. (a) This section applies**  
 38 **only to the Shelby County solid waste management district.**

39 **(b) The board of directors of the solid waste management**  
 40 **district may, upon approval by the county executive, submit a**  
 41 **petition to the department of local government finance for an**  
 42 **increase in the solid waste management district's maximum**



1 permissible ad valorem property tax levy for property taxes due  
2 and payable in 2026. A petition must be submitted not later than  
3 September 1, 2025.

4 (c) If a petition is submitted under subsection (b), the  
5 department of local government finance shall increase the solid  
6 waste management district's maximum permissible ad valorem  
7 property tax levy for property taxes due and payable in 2026. The  
8 amount of the increase under this section is equal to the difference  
9 between:

10 (1) the lesser of:

11 (A) the solid waste management district's maximum  
12 permissible ad valorem property tax levy for property  
13 taxes first due and payable in 2025; or

14 (B) the ad valorem property tax levy adopted for the solid  
15 waste management district by the county fiscal body for  
16 property taxes first due and payable in 2025; and

17 (2) the solid waste management district's ad valorem property  
18 tax levy as certified by the department of local government  
19 finance for property taxes first due and payable in 2025.

20 (d) The adjustment under this section is a temporary, one (1)  
21 time increase to the solid waste management district's maximum  
22 permissible ad valorem property tax levy.

23 (e) This section expires June 30, 2028.

24 SECTION 26. IC 6-1.1-22-8.1, AS AMENDED BY P.L.159-2020,  
25 SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
26 JULY 1, 2025]: Sec. 8.1. (a) The county treasurer shall:

27 (1) except as provided in subsection (h), mail to the last known  
28 address of each person liable, **as described in subsection (o)**, for  
29 any property taxes or special assessment, as shown on the tax  
30 duplicate or special assessment records, or to the last known  
31 address of the most recent owner shown in the transfer book; and

32 (2) transmit by written, electronic, or other means to a mortgagee  
33 maintaining an escrow account for a person who is liable for any  
34 property taxes or special assessments, as shown on the tax  
35 duplicate or special assessment records;

36 a statement in the form required under subsection (b).

37 (b) The department of local government finance shall prescribe a  
38 form, subject to the approval of the state board of accounts, for the  
39 statement under subsection (a) that includes at least the following:

40 (1) A statement of the taxpayer's current and delinquent taxes and  
41 special assessments.

42 (2) A breakdown showing the total property tax and special



- 1 assessment liability and the amount of the taxpayer's liability that  
2 will be distributed to each taxing unit in the county.
- 3 (3) An itemized listing for each property tax levy, including:  
4 (A) the amount of the tax rate;  
5 (B) the entity levying the tax owed; and  
6 (C) the dollar amount of the tax owed.
- 7 (4) Information designed to show the manner in which the taxes  
8 and special assessments billed in the tax statement are to be used.
- 9 (5) Information regarding how a taxpayer can obtain information  
10 regarding the taxpayer's notice of assessment or reassessment  
11 under IC 6-1.1-4-22.
- 12 (6) A comparison showing any change in the assessed valuation  
13 for the property as compared to the previous year.
- 14 (7) A comparison showing any change in the property tax and  
15 special assessment liability for the property as compared to the  
16 previous year. The information required under this subdivision  
17 must identify:  
18 (A) the amount of the taxpayer's liability distributable to each  
19 taxing unit in which the property is located in the current year  
20 and in the previous year; and  
21 (B) the percentage change, if any, in the amount of the  
22 taxpayer's liability distributable to each taxing unit in which  
23 the property is located from the previous year to the current  
24 year.
- 25 (8) An explanation of the following:  
26 (A) Homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or  
27 another law that are available in the taxing district where the  
28 property is located.  
29 (B) All property tax deductions that are available in the taxing  
30 district where the property is located.  
31 (C) The procedure and deadline for filing for any available  
32 homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or another  
33 law and each deduction.  
34 (D) The procedure that a taxpayer must follow to:  
35 (i) appeal a current assessment; or  
36 (ii) petition for the correction of an error related to the  
37 taxpayer's property tax and special assessment liability.  
38 (E) The forms that must be filed for an appeal or a petition  
39 described in clause (D).  
40 (F) The procedure and deadline that a taxpayer must follow  
41 and the forms that must be used if a credit or deduction has  
42 been granted for the property and the taxpayer is no longer



- 1 eligible for the credit or deduction.
- 2 (G) Notice that an appeal described in clause (D) requires
- 3 evidence relevant to the true tax value of the taxpayer's
- 4 property as of the assessment date that is the basis for the taxes
- 5 payable on that property.
- 6 The department of local government finance shall provide the
- 7 explanation required by this subdivision to each county treasurer.
- 8 (9) A checklist that shows:
- 9 (A) homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or
- 10 another law and all property tax deductions; and
- 11 (B) whether each homestead credit and property tax deduction
- 12 applies in the current statement for the property transmitted
- 13 under subsection (a).
- 14 (10) A remittance coupon indicating the payment amounts due at
- 15 each payment due date and other information determined by the
- 16 department of local government finance.
- 17 (c) The county treasurer shall mail or transmit the statement one (1)
- 18 time each year on or before April 15. Whenever a person's tax liability
- 19 for a year is due in one (1) installment under IC 6-1.1-7-7 or section 9
- 20 of this chapter, a statement that is mailed must include the date on
- 21 which the installment is due and denote the amount of money to be
- 22 paid for the installment. Whenever a person's tax liability is due in two
- 23 (2) installments, a statement that is mailed must contain the dates on
- 24 which the first and second installments are due and denote the amount
- 25 of money to be paid for each installment. If a statement is returned to
- 26 the county treasurer as undeliverable and the forwarding order is
- 27 expired, the county treasurer shall notify the county auditor of this fact.
- 28 Upon receipt of the county treasurer's notice, the county auditor may,
- 29 at the county auditor's discretion, treat the property as not being eligible
- 30 for any deductions under IC 6-1.1-12 or any homestead credits under
- 31 IC 6-1.1-20.4 and IC 6-3.6-5.
- 32 (d) All payments of property taxes and special assessments shall be
- 33 made to the county treasurer. The county treasurer, when authorized by
- 34 the board of county commissioners, may open temporary offices for the
- 35 collection of taxes in cities and towns in the county other than the
- 36 county seat.
- 37 (e) The county treasurer, county auditor, and county assessor shall
- 38 cooperate to generate the information to be included in the statement
- 39 under subsection (b).
- 40 (f) The information to be included in the statement under subsection
- 41 (b) must be simply and clearly presented and understandable to the
- 42 average individual.



1 (g) After December 31, 2007, a reference in a law or rule to  
 2 IC 6-1.1-22-8 (expired January 1, 2008, and repealed) shall be treated  
 3 as a reference to this section.

4 (h) Transmission of statements and other information under this  
 5 subsection applies in a county only if the county legislative body adopts  
 6 an authorizing ordinance. Subject to subsection (i), in a county in  
 7 which an ordinance is adopted under this subsection for property taxes  
 8 and special assessments, a person may, in any manner permitted by  
 9 subsection (n), direct the county treasurer and county auditor to  
 10 transmit the following to the person by electronic mail:

11 (1) A statement that would otherwise be sent by the county  
 12 treasurer to the person by regular mail under subsection (a)(1),  
 13 including a statement that reflects installment payment due dates  
 14 under section 9.5 or 9.7 of this chapter.

15 (2) A provisional tax statement that would otherwise be sent by  
 16 the county treasurer to the person by regular mail under  
 17 IC 6-1.1-22.5-6.

18 (3) A reconciling tax statement that would otherwise be sent by  
 19 the county treasurer to the person by regular mail under any of the  
 20 following:

21 (A) Section 9 of this chapter.

22 (B) Section 9.7 of this chapter.

23 (C) IC 6-1.1-22.5-12, including a statement that reflects  
 24 installment payment due dates under IC 6-1.1-22.5-18.5.

25 (4) Any other information that:

26 (A) concerns the property taxes or special assessments; and

27 (B) would otherwise be sent:

28 (i) by the county treasurer or the county auditor to the person  
 29 by regular mail; and

30 (ii) before the last date the property taxes or special  
 31 assessments may be paid without becoming delinquent.

32 The information listed in this subsection may be transmitted to a person  
 33 by using electronic mail that provides a secure Internet link to the  
 34 information.

35 (i) For property with respect to which more than one (1) person is  
 36 liable for property taxes and special assessments, subsection (h) applies  
 37 only if all the persons liable for property taxes and special assessments  
 38 designate the electronic mail address for only one (1) individual  
 39 authorized to receive the statements and other information referred to  
 40 in subsection (h).

41 (j) The department of local government finance shall create a form  
 42 to be used to implement subsection (h). The county treasurer and



- 1 county auditor shall:
- 2 (1) make the form created under this subsection available to the
- 3 public;
- 4 (2) transmit a statement or other information by electronic mail
- 5 under subsection (h) to a person who files, on or before March 15,
- 6 the form created under this subsection:
- 7 (A) with the county treasurer; or
- 8 (B) with the county auditor; and
- 9 (3) publicize the availability of the electronic mail option under
- 10 this subsection through appropriate media in a manner reasonably
- 11 designed to reach members of the public.
- 12 (k) The form referred to in subsection (j) must:
- 13 (1) explain that a form filed as described in subsection (j)(2)
- 14 remains in effect until the person files a replacement form to:
- 15 (A) change the person's electronic mail address; or
- 16 (B) terminate the electronic mail option under subsection (h);
- 17 and
- 18 (2) allow a person to do at least the following with respect to the
- 19 electronic mail option under subsection (h):
- 20 (A) Exercise the option.
- 21 (B) Change the person's electronic mail address.
- 22 (C) Terminate the option.
- 23 (D) For a person other than an individual, designate the
- 24 electronic mail address for only one (1) individual authorized
- 25 to receive the statements and other information referred to in
- 26 subsection (h).
- 27 (E) For property with respect to which more than one (1)
- 28 person is liable for property taxes and special assessments,
- 29 designate the electronic mail address for only one (1)
- 30 individual authorized to receive the statements and other
- 31 information referred to in subsection (h).
- 32 (l) The form created under subsection (j) is considered filed with the
- 33 county treasurer or the county auditor on the postmark date or on the
- 34 date it is electronically submitted. If the postmark is missing or
- 35 illegible, the postmark is considered to be one (1) day before the date
- 36 of receipt of the form by the county treasurer or the county auditor.
- 37 (m) The county treasurer shall maintain a record that shows at least
- 38 the following:
- 39 (1) Each person to whom a statement or other information is
- 40 transmitted by electronic mail under this section.
- 41 (2) The information included in the statement.
- 42 (3) Whether the county treasurer received a notice that the



1 person's electronic mail was undeliverable.  
 2 (n) A person may direct the county treasurer and county auditor to  
 3 transmit information by electronic mail under subsection (h) on a form  
 4 prescribed by the department submitted:  
 5 (1) in person;  
 6 (2) by mail; or  
 7 (3) in an online format developed by the county and approved by  
 8 the department.

9 (o) **Liability, for purposes of subsection (a), means property**  
 10 **taxes or special assessments that are greater than zero dollars (\$0).**

11 (p) **The county treasurer is not required to mail or transmit a**  
 12 **statement for property that is exempt from taxation and does not**  
 13 **have a reported assessed value.**

14 SECTION 27. IC 6-1.1-22-19 IS ADDED TO THE INDIANA  
 15 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 16 [EFFECTIVE JULY 1, 2025]: **Sec. 19. (a) This section applies to real**  
 17 **property tax statements provided to taxpayers after December 31,**  
 18 **2025.**

19 (b) **In a manner determined by the department of local**  
 20 **government finance, the department of local government finance**  
 21 **shall include on the coupon page of the property tax statement**  
 22 **prescribed by the department of local government finance**  
 23 **educational information regarding the eligibility and procedures**  
 24 **for the following deductions available to certain eligible taxpayers:**

- 25 (1) **The deduction for a person sixty-five (65) years of age or**  
 26 **older under IC 6-1.1-12-9.**
- 27 (2) **The deduction for a veteran with a partial disability under**  
 28 **IC 6-1.1-12-13.**
- 29 (3) **The deduction for a totally disabled veteran or a veteran**  
 30 **who is at least sixty-two (62) years of age who is partially**  
 31 **disabled under IC 6-1.1-12-14.**
- 32 (4) **The deduction for a disabled veteran under**  
 33 **IC 6-1.1-12-14.5.**
- 34 (5) **The deduction for a surviving spouse of a veteran under**  
 35 **IC 6-1.1-12-16.**

36 SECTION 28. IC 6-1.1-24-0.9 IS ADDED TO THE INDIANA  
 37 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 38 [EFFECTIVE UPON PASSAGE]: **Sec. 0.9. A tract or item of real**  
 39 **property that a political subdivision owns may not be sold at a tax**  
 40 **sale conducted under this chapter.**

41 SECTION 29. IC 6-1.1-24-17.5, AS AMENDED BY P.L.159-2023,  
 42 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



- 1 JULY 1, 2025]: Sec. 17.5. (a) This section does not apply to real  
 2 property:
- 3 (1) used as a principal place of residence and receiving a  
 4 homestead standard deduction under IC 6-1.1-12-37 for the most  
 5 recent assessment date; or
- 6 (2) for which a set off has been obtained under IC 6-8.1-9.5  
 7 against the delinquent debt owed on the real property.
- 8 This subsection includes any real property adjacent to and under the  
 9 same ownership as the homestead real property described in  
 10 subdivision (1).
- 11 (b) This section applies only to real property that has been offered  
 12 for sale by the county at two (2) or more public tax sales held under  
 13 this chapter.
- 14 (c) For purposes of this section, "county executive" refers to:
- 15 (1) in a county containing a consolidated city, the board of  
 16 commissioners as provided in IC 36-3-3-10; and
- 17 (2) in all other counties, the board of commissioners.
- 18 (d) For purposes of this section, "eligible nonprofit entity" means an  
 19 organization exempt from federal income tax under 26 U.S.C.  
 20 501(c)(3) that is either:
- 21 (1) an entity that:
- 22 (A) acquires real property to stabilize and provide future home  
 23 ownership opportunities to those who would not otherwise be  
 24 financially capable of purchasing a home;
- 25 (B) has the organizational capacity and community experience  
 26 necessary to successfully undertake community development  
 27 projects;
- 28 (C) has been organized and in operation for at least five (5)  
 29 years; and
- 30 (D) has each year of the immediately preceding two (2) years,  
 31 rehabilitated and transferred at least one (1) single family  
 32 dwelling to a low or moderate income household for use as a  
 33 residence; or
- 34 (2) a community development corporation (as defined in  
 35 IC 4-4-28-2).
- 36 (e) For purposes of this section, "low or moderate income  
 37 household" means a household having an income equal to or less than  
 38 the Section 8 low income limit established by the United States  
 39 Department of Housing and Urban Development.
- 40 (f) A county treasurer may, as a separate part of a regularly  
 41 scheduled sale conducted under section 5 of this chapter, offer for sale  
 42 a tract or item of real property, subject to the right of redemption, to an



1 eligible nonprofit entity for purposes of a project for the development  
2 of low or moderate income housing, using either:

- 3 (1) the sale process under section 5 of this chapter; or  
4 (2) a procedure developed and implemented by resolution of the  
5 county executive that conforms in all material respects to the  
6 procedures under section 5 of this chapter.

7 (g) Not more than five percent (5%) of the number of parcels listed  
8 for sale under section 5 of this chapter may be made available for sale  
9 to eligible nonprofit entities under subsection (f). However, an eligible  
10 nonprofit entity may acquire not more than ten (10) parcels made  
11 available for sale under subsection (f).

12 (h) To participate in a sale under subsection (f), an eligible nonprofit  
13 entity must file, not later than forty-five (45) days prior to the  
14 advertised date of the sale under section 5 of this chapter:

15 (1) an application to the county executive, signed by an officer or  
16 member of the eligible nonprofit entity, that includes:

17 (A) the address or parcel number of the tract or item of real  
18 property the entity desires to acquire;

19 (B) the intended use of the tract or item of real property;

20 (C) the time period anticipated for implementation of the  
21 intended use; and

22 (D) any additional information required by the county  
23 executive and communicated to potential applicants in  
24 advance that demonstrates the entity meets the definition of an  
25 eligible nonprofit entity under subsection (d); and

26 (2) documentation verifying:

27 (A) the entity's federal tax exempt status; and

28 (B) the entity's good standing in Indiana as determined by the  
29 secretary of state.

30 (i) If an eligible nonprofit entity takes possession of a tax sale  
31 certificate under this section, the eligible nonprofit entity acquires the  
32 same rights and obligations as a purchaser under section 6.1 of this  
33 chapter. However, if an eligible nonprofit entity obtains a tax deed after  
34 the expiration of the redemption period specified under IC 6-1.1-25, the  
35 eligible nonprofit entity shall first offer an occupant of the parcel the  
36 opportunity to purchase the parcel.

37 (j) If an eligible nonprofit entity uses a tract or item of real property  
38 obtained under this section for a purpose other than the development  
39 of low or moderate income housing, the tract or item of real property  
40 is subject to forfeiture.

41 (k) Before January 1, 2023, and before each January 1 thereafter, the  
42 county executive shall provide an annual report to the legislative



1 council in an electronic format under IC 5-14-6 concerning the tax sale  
2 program established by this section:

3 SECTION 30. IC 6-1.1-28-1, AS AMENDED BY THE  
4 TECHNICAL CORRECTIONS BILL OF THE 2025 GENERAL  
5 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
6 JULY 1, 2025]: Sec. 1. (a) This section applies only to a county that is  
7 not participating in a multiple county property tax assessment board of  
8 appeals.

9 (b) Each county shall have a county property tax assessment board  
10 of appeals composed of individuals who are at least eighteen (18) years  
11 of age and knowledgeable in the valuation of property. At the election  
12 of the board of commissioners of the county, a county property tax  
13 assessment board of appeals may consist of three (3) or five (5)  
14 members appointed in accordance with this section.

15 (c) This subsection applies to a county in which the board of  
16 commissioners elects to have a five (5) member county property tax  
17 assessment board of appeals. In addition to the county assessor, only  
18 one (1) other individual who is an officer or employee of a county or  
19 township may serve on the board of appeals in the county in which the  
20 individual is an officer or employee. Subject to subsections (h) and (i),  
21 the fiscal body of the county shall appoint two (2) individuals to the  
22 board. At least one (1) of the members appointed by the county fiscal  
23 body must be a certified level two or level three assessor-appraiser. The  
24 fiscal body may waive the requirement in this subsection that one (1)  
25 of the members appointed by the fiscal body must be a certified level  
26 two or level three assessor-appraiser. Subject to subsections (h) and (i),  
27 the board of commissioners of the county shall appoint three (3)  
28 freehold members so that not more than three (3) of the five (5)  
29 members may be of the same political party and so that at least three  
30 (3) of the five (5) members are residents of the county. At least one (1)  
31 of the members appointed by the board of county commissioners must  
32 be a certified level two or level three assessor-appraiser. The board of  
33 county commissioners may waive the requirement in this subsection  
34 that one (1) of the freehold members appointed by the board of county  
35 commissioners must be a certified level two or level three  
36 assessor-appraiser.

37 (d) This subsection applies to a county in which the board of  
38 commissioners elects to have a three (3) member county property tax  
39 assessment board of appeals. In addition to the county assessor, only  
40 one (1) other individual who is an officer or employee of a county or  
41 township may serve on the board of appeals in the county in which the  
42 individual is an officer or employee. Subject to subsections (h) and (i),



1 the fiscal body of the county shall appoint one (1) individual to the  
 2 board. The member appointed by the county fiscal body must be a  
 3 certified level two or level three assessor-appraiser. The fiscal body  
 4 may waive the requirement in this subsection that the member  
 5 appointed by the fiscal body must be a certified level two or level three  
 6 assessor-appraiser. Subject to subsections (e) and (f), the board of  
 7 commissioners of the county shall appoint two (2) freehold members  
 8 so that not more than two (2) of the three (3) members may be of the  
 9 same political party and so that at least two (2) of the three (3)  
 10 members are residents of the county. At least one (1) of the members  
 11 appointed by the board of county commissioners must be a certified  
 12 level two or level three assessor-appraiser. The board of county  
 13 commissioners may waive the requirement in this subsection that one  
 14 (1) of the freehold members appointed by the board of county  
 15 commissioners must be a certified level two or level three  
 16 assessor-appraiser.

17 (e) A person appointed to a property tax assessment board of  
 18 appeals may serve on the property tax assessment board of appeals of  
 19 another county at the same time. The members of the board shall elect  
 20 a president. The employees of the county assessor shall provide  
 21 administrative support to the property tax assessment board of appeals.  
 22 The county assessor is a nonvoting member of the property tax  
 23 assessment board of appeals. The county assessor shall serve as  
 24 secretary of the board. The secretary shall keep full and accurate  
 25 minutes of the proceedings of the board. A majority of the board  
 26 constitutes a quorum for the transaction of business. Any question  
 27 properly before the board may be decided by the agreement of a  
 28 majority of the whole board.

29 (f) The county assessor, county fiscal body, and board of county  
 30 commissioners may agree to waive the requirement in subsection (c)  
 31 or (d) that not more than three (3) of the five (5) or two (2) of the three  
 32 (3) members of the county property tax assessment board of appeals  
 33 may be of the same political party if it is necessary to waive the  
 34 requirement due to the absence of certified level two or level three  
 35 Indiana assessor-appraisers:

- 36 (1) who are willing to serve on the board; and
- 37 (2) whose political party membership status would satisfy the  
 38 requirement in subsection (c) or (d).

39 (g) If the board of county commissioners is not able to identify at  
 40 least two (2) prospective freehold members of the county property tax  
 41 assessment board of appeals who are:

- 42 (1) residents of the county;



1 (2) certified level two or level three Indiana assessor-appraisers;  
 2 and  
 3 (3) willing to serve on the county property tax assessment board  
 4 of appeals;  
 5 it is not necessary that at least three (3) of the five (5) or two (2) of the  
 6 three (3) members of the county property tax assessment board of  
 7 appeals be residents of the county.  
 8 (h) Except as provided in subsection (i), the term of a member of the  
 9 county property tax assessment board of appeals appointed under either  
 10 subsection (c) or (d) shall:  
 11 (1) be staggered so that the appointment of a majority of the board  
 12 does not expire in any single year; ~~and~~  
 13 **(2) last two (2) years; and**  
 14 ~~(2) (3) begins begin~~ January 1.  
 15 (i) If:  
 16 (1) the term of a member of the county property tax assessment  
 17 board of appeals appointed under this section expires;  
 18 (2) the member is not reappointed; and  
 19 (3) a successor is not appointed;  
 20 the term of the member continues until a successor is appointed.  
 21 (j) An:  
 22 (1) employee of the township assessor or county assessor; or  
 23 (2) appraiser, as defined in IC 6-1.1-31.7-1;  
 24 may not serve as a voting member of a county property tax assessment  
 25 board of appeals in a county where the employee or appraiser is  
 26 employed.  
 27 SECTION 31. IC 6-1.1-30-18, AS ADDED BY P.L.236-2023,  
 28 SECTION 49, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 29 JULY 1, 2025]: Sec. 18. (a) Before March 1, 2024, and before March  
 30 1 of every year thereafter, each local unit that imposes a food and  
 31 beverage tax under IC 6-9 shall provide a report to the state board of  
 32 accounts that includes:  
 33 **(1) a consolidated financial statement that at a minimum**  
 34 **contains total collections, total expenditures, the beginning**  
 35 **year fund balance, and the end of year fund balance;**  
 36 ~~(+)~~ **(2) every expenditure of funds by the local unit;**  
 37 ~~(2)~~ **(3) each local governmental entity, or instrumentality of a**  
 38 **local governmental entity, that received a distribution; and**  
 39 ~~(3)~~ **(4) every expenditure of funds by each local governmental**  
 40 **entity described in subdivision (2); (3);**  
 41 from amounts received from the food and beverage tax imposed by the  
 42 local unit during the previous calendar year.



1 (b) The report required under subsection (a) must include for each  
2 check, expenditure, distribution, or payment:

3 (1) the date and amount of the check, expenditure, distribution, or  
4 payment;

5 (2) the payee or recipient;

6 (3) the specific purpose, including whether the check,  
7 expenditure, distribution, or payment was for an employee salary  
8 or a capital project; ~~and~~

9 (4) if applicable, a description of the project for which the check,  
10 expenditure, distribution, or payment was made; **and**

11 **(5) a consolidated financial statement for the previous**  
12 **calendar year that at a minimum contains total collections,**  
13 **total expenditures, the beginning year fund balance, and the**  
14 **end of year fund balance.**

15 (c) The report required under subsection (a) must be in a format and  
16 on a form prescribed by the state board of accounts.

17 (d) The state board of accounts shall post a report received under  
18 subsection (a) on the department of local government finance's  
19 computer gateway.

20 (e) The requirements under subsection (a) do not apply to taxes  
21 collected under:

22 (1) IC 6-9-12 that are distributed to the capital improvement  
23 board of managers created by IC 36-10-9-3;

24 (2) IC 6-9-35 that are distributed to the capital improvement  
25 board of managers created by IC 36-10-9-3; and

26 (3) IC 6-9-33 that are distributed to the capital improvement  
27 board of managers created by IC 36-10-8.

28 SECTION 32. IC 6-1.1-30-18.5 IS ADDED TO THE INDIANA  
29 CODE AS A NEW SECTION TO READ AS FOLLOWS  
30 [EFFECTIVE UPON PASSAGE]: **Sec. 18.5. (a) The state board of**  
31 **accounts shall, for each local unit that imposes a food and beverage**  
32 **tax under IC 6-9 and is subject to the reporting requirement in**  
33 **section 18(a) of this chapter, determine the following:**

34 **(1) Whether or not the local unit has provided a report to the**  
35 **state board of accounts as required under section 18(a) of this**  
36 **chapter before March 1, 2025.**

37 **(2) Whether or not:**

38 **(A) the local unit; and**

39 **(B) each local governmental entity, or instrumentality of a**  
40 **local governmental entity, that receives a distribution of**  
41 **food and beverage tax revenue;**

42 **is or has been making expenditures of the food and beverage**



1 tax revenue in compliance with the applicable statutory  
 2 requirements under IC 6-9 and according to the report  
 3 submitted under section 18(a) of this chapter, if a report has  
 4 been submitted.

5 (b) If the state board of accounts concludes that a local unit has  
 6 not provided a report as required under section 18(a) of this  
 7 chapter, the state board of accounts shall make a finding of  
 8 noncompliance by the local unit based on that fact.

9 (c) If the state board of accounts concludes that a local unit,  
 10 local governmental entity, or instrumentality of a local  
 11 governmental entity has not complied with the applicable statutory  
 12 requirements under IC 6-9 for the expenditure of the food and  
 13 beverage tax revenue or has failed to make the expenditures  
 14 contained in the report under section 18(a) of this chapter, the state  
 15 board of accounts shall make a finding of noncompliance by the  
 16 local unit, local governmental entity, or instrumentality of a local  
 17 governmental entity (as applicable), based on that fact.

18 (d) The state board of accounts shall compile and submit a  
 19 report containing all of its conclusions and findings under this  
 20 section to the legislative council, in an electronic format under  
 21 IC 5-14-6, before October 1, 2025.

22 SECTION 33. IC 6-1.1-37-10, AS AMENDED BY P.L.95-2021,  
 23 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 24 JULY 1, 2025]: Sec. 10. (a) If property taxes due and payable are not  
 25 completely paid on or before the due date, a penalty shall be added to  
 26 the unpaid portion in the year of the initial delinquency. The penalty is  
 27 equal to an amount determined as follows:

28 (1) If:

29 (A) subject to subsection (g), the real property taxes due and  
 30 payable are completely paid on or before the date thirty (30)  
 31 days after the due date; and

32 (B) the taxpayer is not liable for:

33 (i) delinquent property taxes first due and payable in a  
 34 previous tax payment for the same parcel; or

35 (ii) a penalty that is owed from a previous tax payment for  
 36 the same parcel;

37 the amount of the penalty is equal to five percent (5%) of the  
 38 amount of delinquent taxes.

39 (2) If:

40 (A) subject to subsection (g), personal property taxes due and  
 41 payable are not completely paid on or before the date thirty

42 (30) days after the due date; and



- 1 (B) the taxpayer is not liable for:
- 2 (i) delinquent property taxes first due and payable in a
- 3 previous tax payment for a personal property tax return for
- 4 property in the same taxing district; or
- 5 (ii) a penalty that is owed from a previous tax payment;
- 6 the amount of the penalty is equal to five percent (5%) of the
- 7 amount of delinquent taxes.
- 8 (3) If subdivision (1) or (2) does not apply, the amount of the
- 9 penalty is equal to ten percent (10%) of the amount due and
- 10 payable as of the tax date.
- 11 A payment received under this subsection shall be applied first to the
- 12 delinquent tax amount and then to any associated penalties.
- 13 (b) With respect to property taxes due in two (2) equal installments
- 14 under IC 6-1.1-22-9(a), on the day immediately following the due dates
- 15 of the first and second installments in each year following the year of
- 16 the initial delinquency, an additional penalty equal to ten percent (10%)
- 17 of any taxes remaining unpaid shall be added. With respect to property
- 18 taxes due in installments under IC 6-1.1-22-9.5, an additional penalty
- 19 equal to ten percent (10%) of any taxes remaining unpaid shall be
- 20 added on the day immediately following each date that succeeds the
- 21 last installment due date by:
- 22 (1) six (6) months; or
- 23 (2) a multiple of six (6) months.
- 24 (c) The penalties under subsection (b) are imposed only on the
- 25 principal amount of the delinquent taxes.
- 26 (d) If the department of local government finance determines that
- 27 an emergency has occurred which precludes the mailing of the tax
- 28 statement in any county at the time set forth in IC 6-1.1-22-8.1, the
- 29 department shall establish by order a new date on which the installment
- 30 of taxes in that county is due and no installment is delinquent if paid by
- 31 the date so established.
- 32 (e) If any due date falls on a Saturday, a Sunday, a national legal
- 33 holiday recognized by the federal government, or a statewide holiday,
- 34 the act that must be performed by that date is timely if performed by
- 35 the next succeeding day that is not a Saturday, a Sunday, or one (1) of
- 36 those holidays.
- 37 (f) Subject to subsections (h) and (i), a payment to the county
- 38 treasurer is considered to have been paid by the due date if the payment
- 39 is:
- 40 (1) received on or before the due date by the county treasurer or
- 41 a collecting agent appointed by the county treasurer;
- 42 (2) deposited in United States first class mail:



- 1 (A) properly addressed to the principal office of the county  
 2 treasurer;  
 3 (B) with sufficient postage; and  
 4 (C) postmarked by the United States Postal Service as mailed  
 5 on or before the due date;  
 6 (3) deposited with a nationally recognized express parcel carrier  
 7 and is:  
 8 (A) properly addressed to the principal office of the county  
 9 treasurer; and  
 10 (B) verified by the express parcel carrier as:  
 11 (i) paid in full for final delivery; and  
 12 (ii) received by the express parcel carrier on or before the  
 13 due date;  
 14 (4) deposited to be mailed through United States registered mail,  
 15 United States certified mail, or United States certificate of  
 16 mailing:  
 17 (A) properly addressed to the principal office of the county  
 18 treasurer;  
 19 (B) with sufficient postage; and  
 20 (C) with a date of registration, certification, or certificate, as  
 21 evidenced by any record authenticated by the United States  
 22 Postal Service, on or before the due date;  
 23 (5) deposited in United States first class mail:  
 24 (A) properly addressed to the principal office of the county  
 25 treasurer;  
 26 (B) with sufficient metered postage from a meter postage  
 27 provider approved by the United States Postal Service; and  
 28 (C) with a postage meter stamp affixed to the envelope that  
 29 must bear the actual date the postage meter stamp was affixed  
 30 to the envelope, which must be on or before the due date;  
 31 and the payment is received by the county treasurer not later than  
 32 five (5) business days after the due date; ~~or~~  
 33 (6) made by an electronic funds transfer and the taxpayer's bank  
 34 account is charged on or before the due date; **or**  
 35 **(7) made by a check processing company without:**  
 36 **(A) a postmark; or**  
 37 **(B) another method of verification;**  
 38 **allowed under subdivisions (1) through (6) but for which the**  
 39 **taxpayer provides the county treasurer with reasonable**  
 40 **evidence that the payment was made for the taxpayer on or**  
 41 **before the due date.**  
 42 **For purposes of subdivision (7), reasonable evidence includes a**



1 **statement from a ledger of payments maintained by the check**  
 2 **processing company showing the date the payment was made for**  
 3 **the taxpayer.**

4 (g) As used in this subsection, "initial penalty period" means the  
 5 period after the due date and not later than thirty (30) days after the due  
 6 date. A person who makes a payment within the initial penalty period  
 7 is subject to a penalty equal to five percent (5%) of the amount of the  
 8 delinquent taxes as provided in subsection (a)(1) or (a)(2). A payment  
 9 to the county treasurer is considered to have been paid within the initial  
 10 penalty period and subject to the five percent (5%) penalty if the  
 11 payment is:

12 (1) received within the penalty period by the county treasurer or  
 13 a collecting agent appointed by the county treasurer;

14 (2) deposited in United States first class mail:

15 (A) properly addressed to the principal office of the county  
 16 treasurer;

17 (B) with sufficient postage; and

18 (C) postmarked by the United States Postal Service as mailed  
 19 on or before the thirtieth day after the due date;

20 (3) deposited with a nationally recognized express parcel carrier  
 21 and is:

22 (A) properly addressed to the principal office of the county  
 23 treasurer; and

24 (B) verified by the express parcel carrier as:

25 (i) paid in full for final delivery; and

26 (ii) received by the express parcel carrier on or before the  
 27 thirtieth day after the due date;

28 (4) deposited to be mailed through United States registered mail,  
 29 United States certified mail, or United States certificate of  
 30 mailing:

31 (A) properly addressed to the principal office of the county  
 32 treasurer;

33 (B) with sufficient postage; and

34 (C) with a date of registration, certification, or certificate, as  
 35 evidenced by any record authenticated by the United States  
 36 Postal Service, on or before the thirtieth day after the due date;  
 37 or

38 (5) deposited in United States first class mail:

39 (A) properly addressed to the principal office of the county  
 40 treasurer;

41 (B) with sufficient metered postage from a meter postage  
 42 provider approved by the United States Postal Service; and



- 1 (C) with a postage meter stamp affixed to the envelope that  
 2 must bear the actual date the postage meter stamp was affixed  
 3 to the envelope, which must be on or before the thirtieth day  
 4 after the due date;  
 5 and the payment is received by the county treasurer not later than  
 6 five (5) business days after the thirtieth day after the due date.
- 7 (h) As used in this subsection, "initial penalty period" has the  
 8 meaning set forth in subsection (g). If a payment is mailed through the  
 9 United States mail and is physically received after the due date or after  
 10 the initial penalty period without a legible correct postmark, the person  
 11 who mailed the payment is considered to have made the payment:  
 12 (1) on or before the due date if the person can show by reasonable  
 13 evidence that the payment was deposited in the United States mail  
 14 on or before the due date; or  
 15 (2) within the initial penalty period, if the person can show by  
 16 reasonable evidence that the payment was deposited in the United  
 17 States mail on or before the thirtieth day after the due date.
- 18 (i) As used in this subsection, "initial penalty period" has the  
 19 meaning set forth in subsection (g). This section applies if a payment  
 20 is sent via the United States mail or a nationally recognized express  
 21 parcel carrier but is not received by the designated recipient, the person  
 22 who sent the payment is considered to have made the payment:  
 23 (1) on or before the due date if the person:  
 24 (A) can show by reasonable evidence that the payment was  
 25 deposited in the United States mail, or with the express parcel  
 26 carrier, on or before the due date; and  
 27 (B) makes a duplicate payment within thirty (30) days after the  
 28 date the person is notified that the payment was not received;  
 29 or  
 30 (2) within the initial penalty period, if the person:  
 31 (A) can show by reasonable evidence that the payment was  
 32 deposited in the United States mail, or with the express parcel  
 33 carrier, on or before the thirtieth day after the due date; and  
 34 (B) makes a duplicate payment within thirty (30) days after the  
 35 date the person is notified that the payment was not received.
- 36 SECTION 34. IC 6-1.1-50.1 IS ADDED TO THE INDIANA CODE  
 37 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
 38 JULY 1, 2025]:  
 39 **Chapter 50.1. Credit for Community Land Trust Property**  
 40 **Sec. 1. The credit provided by this chapter applies to assessment**  
 41 **dates occurring after December 31, 2025.**  
 42 **Sec. 2. As used in this chapter, "net property tax" means**



1 liability for the tax imposed on property under this article  
 2 determined after the application of all credits and deductions  
 3 under this article but does not include any interest or penalty  
 4 imposed under this article.

5 Sec. 3. As used in this chapter, "qualified owner" has the  
 6 meaning set forth in IC 6-1.1-4-47(g).

7 Sec. 4. A qualified owner whose property is assessed under  
 8 IC 6-1.1-4-47 is entitled to a credit in an amount equal to thirty  
 9 percent (30%) of the qualified owner's net property tax due.

10 Sec. 5. The department of local government finance shall  
 11 prescribe a form on which a qualified owner may claim the credit  
 12 provided under this chapter.

13 SECTION 35. IC 6-1.5-5-2, AS AMENDED BY P.L.146-2008,  
 14 SECTION 308, IS AMENDED TO READ AS FOLLOWS  
 15 [EFFECTIVE JULY 1, 2025]: Sec. 2. (a) After receiving a petition for  
 16 review that is filed under a statute listed in section 1(a) of this chapter,  
 17 the Indiana board shall, at its earliest opportunity:

- 18 (1) conduct a hearing; or
- 19 (2) cause a hearing to be conducted by an administrative law  
 20 judge.

21 The Indiana board may determine to conduct the hearing under  
 22 subdivision (1) on its own motion or on request of a party to the appeal.

23 (b) In its resolution of a petition, the Indiana board may correct any  
 24 errors that may have been made and adjust the assessment in  
 25 accordance with the correction.

26 (c) The Indiana board shall give notice of the date fixed for the  
 27 hearing by mail to:

- 28 (1) the taxpayer;
- 29 (2) the department of local government finance; and
- 30 (3) the appropriate:
  - 31 (A) township assessor (if any);
  - 32 (B) county assessor; and
  - 33 (C) county auditor.

34 (d) With respect to an appeal of the assessment of real property or  
 35 personal property filed after June 30, 2005, the notices required under  
 36 subsection (c) must include the following:

- 37 (1) The action of the department of local government finance with  
 38 respect to the appealed items.
- 39 (2) A statement that a taxing unit receiving the notice from the  
 40 county auditor under subsection (e) may:
  - 41 (A) attend the hearing;
  - 42 (B) offer testimony; and



1 (C) file an amicus curiae brief in the proceeding.  
 2 (e) If, after receiving notice of a hearing under subsection (c), the  
 3 county auditor determines that the assessed value of the appealed items  
 4 constitutes at least one percent (1%) of the total gross certified assessed  
 5 value of a particular taxing unit for the assessment date immediately  
 6 preceding the assessment date for which the appeal was filed, the  
 7 county auditor shall send a copy of the notice to the affected taxing  
 8 unit. A taxing unit that receives a notice from the county auditor under  
 9 this subsection is not a party to the appeal. Failure of the county auditor  
 10 to send a copy of the notice to the affected taxing unit does not affect  
 11 the validity of the appeal or delay the appeal.

12 (f) The Indiana board shall give the notices required under  
 13 subsection (c) at least thirty (30) days before the day fixed for the  
 14 hearing.

15 SECTION 36. IC 6-1.5-5-5, AS AMENDED BY P.L.146-2008,  
 16 SECTION 309, IS AMENDED TO READ AS FOLLOWS  
 17 [EFFECTIVE JULY 1, 2025]: Sec. 5. After the hearing, the Indiana  
 18 board shall give the petitioner, the township assessor (if any), the  
 19 county assessor, the county auditor, and the department of local  
 20 government finance:

- 21 (1) notice ~~by mail~~, of its final determination, findings of fact, and  
 22 conclusions of law; and  
 23 (2) notice of the procedures the petitioner or the department of  
 24 local government finance must follow in order to obtain court  
 25 review of the final determination of the Indiana board.

26 The county auditor shall provide copies of the documents described in  
 27 subdivisions (1) and (2) to the taxing units entitled to notice under  
 28 section 2(e) of this chapter.

29 SECTION 37. IC 6-3.6-6-8, AS AMENDED BY P.L.101-2024,  
 30 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 31 UPON PASSAGE]: Sec. 8. (a) This section applies to the allocation of  
 32 additional revenue from a tax under this chapter to public safety  
 33 purposes. Funding dedicated for a PSAP under a former tax continues  
 34 to apply under this chapter until it is rescinded or modified. If funding  
 35 was not dedicated for a PSAP under a former tax, the adopting body  
 36 may adopt a resolution providing that all or part of the additional  
 37 revenue allocated to public safety is to be dedicated for a PSAP. The  
 38 resolution first applies in the following year and then thereafter until it  
 39 is rescinded or modified. Funding dedicated for a PSAP shall be  
 40 allocated and distributed as provided in IC 6-3.6-11-4.

41 (b) Except as provided in subsections (c) and (d), the amount of the  
 42 certified distribution that is allocated to public safety purposes, and



1 after making allocations under IC 6-3.6-11, shall be allocated to the  
 2 county and to each municipality in the county that is carrying out or  
 3 providing at least one (1) public safety purpose. For purposes of this  
 4 subsection, in the case of a consolidated city, the total property taxes  
 5 imposed by the consolidated city include the property taxes imposed by  
 6 the consolidated city and all special taxing districts (except for a public  
 7 library district, a public transportation corporation, and a health and  
 8 hospital corporation), and all special service districts. The amount  
 9 allocated under this subsection to a county or municipality is equal to  
 10 the result of:

11 (1) the amount of the remaining certified distribution that is  
 12 allocated to public safety purposes; multiplied by

13 (2) a fraction equal to:

14 (A) in the case of a county that initially imposed a rate for  
 15 public safety under IC 6-3.5-6 (repealed), the result of the total  
 16 property taxes imposed in the county by the county or  
 17 municipality for the calendar year preceding the distribution  
 18 year, divided by the sum of the total property taxes imposed in  
 19 the county by the county and each municipality in the county  
 20 that is entitled to a distribution under this section for that  
 21 calendar year; or

22 (B) in the case of a county that initially imposed a rate for  
 23 public safety under IC 6-3.5-1.1 (repealed) or a county that did  
 24 not impose a rate for public safety under either IC 6-3.5-1.1  
 25 (repealed) or IC 6-3.5-6 (repealed), the result of the attributed  
 26 allocation amount of the county or municipality for the  
 27 calendar year preceding the distribution year, divided by the  
 28 sum of the attributed allocation amounts of the county and  
 29 each municipality in the county that is entitled to a distribution  
 30 under this section for that calendar year.

31 (c) A fire department, volunteer fire department, or emergency  
 32 medical services provider that:

33 (1) provides fire protection or emergency medical services within  
 34 the county; and

35 (2) is operated by or serves a political subdivision that is not  
 36 otherwise entitled to receive a distribution of tax revenue under  
 37 this section;

38 may, before July 1 of a year, apply to the adopting body for a  
 39 distribution of tax revenue under this section during the following  
 40 calendar year. The adopting body shall review an application submitted  
 41 under this subsection. However, after giving notice under IC 5-3-1, the  
 42 adopting body shall review an application by a township that provided



1 fire protection or emergency medical services in the most recent  
 2 calendar year and imposed a property tax levy for the provision of fire  
 3 protection or emergency medical services within the county in the most  
 4 recent calendar year at a public hearing. The adopting body may review  
 5 multiple applications submitted under this subsection at one (1) public  
 6 hearing. If applicable, a township shall present and explain its  
 7 application at the public hearing. Not later than ten (10) days after the  
 8 public hearing, if applicable, but before September 1 of a year, the  
 9 adopting body may adopt a resolution requiring that one (1) or more of  
 10 the applicants shall receive a specified amount of the tax revenue to be  
 11 distributed under this section during the following calendar year. The  
 12 adopting body shall provide a copy of the resolution to the county  
 13 auditor and the department of local government finance not more than  
 14 fifteen (15) days after the resolution is adopted. A resolution adopted  
 15 under this subsection and provided in a timely manner to the county  
 16 auditor and the department applies only to distributions in the  
 17 following calendar year. Any amount of tax revenue distributed under  
 18 this subsection to a fire department, volunteer fire department, or  
 19 emergency medical services provider shall be distributed before the  
 20 remainder of the tax revenue is allocated under subsection (b).

21 (d) A township fire department, volunteer fire department, fire  
 22 protection territory, or fire protection district that:

23 (1) provides fire protection or emergency medical services within  
 24 a county; and

25 (2) is operated by or serves a political subdivision;

26 may, before July 1 of a year, apply to the adopting body for a  
 27 distribution of tax revenue under this section during the following  
 28 calendar year. The adopting body shall review an application submitted  
 29 under this subsection. However, after giving notice under IC 5-3-1, the  
 30 adopting body shall review an application submitted by a township that  
 31 provided fire protection or emergency medical services in the most  
 32 recent calendar year and that imposed a property tax levy for the  
 33 provision of fire protection or emergency medical services within the  
 34 county in the most recent calendar year at a public hearing. The  
 35 adopting body may review multiple applications submitted under this  
 36 subsection at one (1) public hearing. If applicable, a township shall  
 37 present and explain its application at the public hearing. From the  
 38 amount of the certified distribution that is allocated to public safety  
 39 purposes, and after making allocations under IC 6-3.6-11, the adopting  
 40 body may adopt a resolution that one (1) or more township fire  
 41 departments, volunteer fire departments, fire protection territories, or  
 42 fire protection districts shall receive an amount of the tax revenue to be



1 distributed under this section during the following calendar year up to  
 2 one hundred percent (100%) of the revenue collected from that portion  
 3 of the tax rate imposed for allocations for public safety purposes that  
 4 does not exceed a rate of five one-hundredths of one percent (0.05%).  
 5 A resolution adopted under this subsection must include information  
 6 on the service area for each township fire department, volunteer fire  
 7 department, fire protection territory, or fire protection district, as  
 8 applicable. Any distribution under this subsection must be based on the  
 9 assessed value of real property, not including land, that is served by  
 10 each township fire department, volunteer fire department, fire  
 11 protection territory, or fire protection district, as applicable. The  
 12 adopting body shall provide a copy of the resolution to the county  
 13 auditor and the department of local government finance not more than  
 14 fifteen (15) days after the resolution is adopted. A resolution adopted  
 15 under this subsection and provided in a timely manner to the county  
 16 auditor and the department applies only to distributions in the  
 17 following calendar year. Any amount of tax revenue distributed under  
 18 this subsection to a township fire department, volunteer fire  
 19 department, fire protection territory, or fire protection district, as  
 20 applicable, shall be distributed before the remainder of the tax revenue  
 21 is allocated under subsection (b). **In the case of a volunteer fire  
 22 department, the application under this subsection must be made to  
 23 the adopting body by the fiscal officer of the unit served by the  
 24 volunteer fire department.**

25 SECTION 38. IC 6-3.6-6-12, AS AMENDED BY P.L.247-2017,  
 26 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 27 UPON PASSAGE]: Sec. 12. (a) Except as provided in this chapter and  
 28 IC 6-3.6-11, this section applies to an allocation of certified shares in  
 29 all counties.

30 (b) The allocation amount of a civil taxing unit during a calendar  
 31 year must be based on the amounts for the calendar year preceding the  
 32 distribution year and is equal to the amount determined using the  
 33 following formula:

34 STEP ONE: Determine the sum of the total property taxes being  
 35 imposed by the civil taxing unit.

36 STEP TWO: Determine the sum of the following:

37 (A) Amounts appropriated from property taxes to pay the  
 38 principal of or interest on any debenture or other debt  
 39 obligation issued after June 30, 2005, other than an obligation  
 40 described in subsection (c).

41 (B) Amounts appropriated from property taxes to make  
 42 payments on any lease entered into after June 30, 2005, other



- 1 than a lease described in subsection (d).  
 2 STEP THREE: Subtract the STEP TWO amount from the STEP  
 3 ONE amount.  
 4 **STEP FOUR: In the case of a qualifying municipality as**  
 5 **defined in IC 6-1.1-18.5-31(d) that is located in a county**  
 6 **described in IC 6-1.1-18.5-31(a), and only for the allocation of**  
 7 **certified shares in 2027 and 2028, STEP THREE multiplied**  
 8 **by seventy percent (70%).**  
 9 STEP FOUR: FIVE: Determine the sum of:  
 10 (A) the:  
 11 (i) STEP THREE amount; or  
 12 (ii) **STEP FOUR amount in the case of a qualifying**  
 13 **municipality as defined in IC 6-1.1-18.5-31(d) that is**  
 14 **located in a county described in IC 6-1.1-18.5-31(a); plus**  
 15 (B) the civil taxing unit's certified shares plus the amount  
 16 distributed under section 3(a)(2) of this chapter for the  
 17 previous calendar year; plus  
 18 (C) **in the case of a qualifying municipality as defined in**  
 19 **IC 6-1.1-18.5-31(d) that is located in a county described in**  
 20 **IC 6-1.1-18.5-31(a), and only for the allocation of certified**  
 21 **shares in 2026, the amount of the levy for the**  
 22 **municipality's debt service and lease rental funds that was**  
 23 **certified in 2025 multiplied by fifty-four and five-tenths**  
 24 **percent (54.5%). This clause expires January 1, 2027.**  
 25 The allocation amount is subject to adjustment as provided in  
 26 IC 36-8-19-7.5.  
 27 (c) Except as provided in this subsection, an appropriation for the  
 28 calendar year preceding the distribution year from property taxes to  
 29 repay interest and principal of a debt obligation is not deducted from  
 30 the allocation amount for a civil taxing unit if:  
 31 (1) the debt obligation was issued; and  
 32 (2) the proceeds were appropriated from property taxes;  
 33 to refund or otherwise refinance a debt obligation or a lease issued  
 34 before July 1, 2005. However, an appropriation from property taxes  
 35 related to a debt obligation issued after June 30, 2005, is deducted if  
 36 the debt extends payments on a debt or lease beyond the time in which  
 37 the debt or lease would have been payable if the debt or lease had not  
 38 been refinanced or increases the total amount that must be paid on a  
 39 debt or lease in excess of the amount that would have been paid if the  
 40 debt or lease had not been refinanced. The amount of the deduction is  
 41 the annual amount for each year of the extension period or the annual  
 42 amount of the increase over the amount that would have been paid.



1 (d) Except as provided in this subsection, an appropriation for the  
 2 calendar year preceding the distribution year from property taxes to  
 3 make payments on a lease is not deducted from the allocation amount  
 4 for a civil taxing unit if:

5 (1) the lease was issued; and

6 (2) the proceeds were appropriated from property taxes;  
 7 to refinance a debt obligation or lease issued before July 1, 2005.  
 8 However, an appropriation from property taxes related to a lease  
 9 entered into after June 30, 2005, is deducted if the lease extends  
 10 payments on a debt or lease beyond the time in which the debt or lease  
 11 would have been payable if the debt or lease had not been refinanced  
 12 or increases the total amount that must be paid on a debt or lease in  
 13 excess of the amount that would have been paid if the debt or lease had  
 14 not been refinanced. The amount of the deduction is the annual amount  
 15 for each year of the extension period or the annual amount of the  
 16 increase over the amount that would have been paid.

17 SECTION 39. IC 6-3.6-7-21, AS ADDED BY P.L.243-2015,  
 18 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 19 JANUARY 1, 2025 (RETROACTIVE)]: Sec. 21. (a) This section  
 20 applies only to Starke County.

21 (b) Starke County possesses unique governmental and economic  
 22 development challenges due to:

23 (1) the county's predominantly rural geography, demography, and  
 24 economy;

25 (2) the county's relatively low tax base and relatively high  
 26 property tax rates;

27 (3) the current maximum capacity of the county jail, which was  
 28 constructed in 1976; and

29 (4) pending federal class action litigation seeking a mandate to  
 30 address capacity and living conditions in the county jail.

31 The use of a tax under this section is necessary for the county to  
 32 address jail capacity and appropriate inmate living conditions and to  
 33 maintain low property tax rates essential to economic development.  
 34 The use of a tax under this section for the purposes described in this  
 35 section promotes these purposes.

36 (c) The county fiscal body may impose a tax on the adjusted gross  
 37 income of local taxpayers at a tax rate that does not exceed the lesser  
 38 of the following:

39 (1) Sixty-five hundredths percent (0.65%).

40 (2) The rate necessary to carry out the purposes described in this  
 41 section.

42 (d) Revenue from a tax under this section may be used only for the



- 1 following purposes:
- 2 (1) To finance, construct, acquire, and equip the county jail and
- 3 related buildings and parking facilities, including costs related to
- 4 the demolition of existing buildings, the acquisition of land, and
- 5 any other reasonably related costs.
- 6 (2) To repay bonds issued or leases entered into for constructing,
- 7 acquiring, and equipping the county jail and related buildings and
- 8 parking facilities, including costs related to the demolition of
- 9 existing buildings, the acquisition of land, and any other
- 10 reasonably related costs.
- 11 **(3) To operate and maintain the facilities described in**
- 12 **subdivision (1).**
- 13 (e) The tax imposed under this section may be imposed only until
- 14 the last of the following dates:
- 15 (1) The date on which the purposes described in subsection (d)(1)
- 16 are completed.
- 17 (2) The date on which the last of any bonds issued (including any
- 18 refunding bonds) or leases described in subsection (d)(2) are fully
- 19 paid.
- 20 The term of the bonds issued (including any refunding bonds) or a
- 21 lease entered into under subsection (d)(2) may not exceed twenty-five
- 22 (25) years.
- 23 SECTION 40. IC 6-3.6-9-15, AS AMENDED BY P.L.239-2023,
- 24 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 25 UPON PASSAGE]: Sec. 15. (a) If the budget agency determines that
- 26 the balance in a county trust account exceeds fifteen percent (15%) **(or**
- 27 **the percentage set forth in subsection (g), if applicable)** of the
- 28 certified distributions to be made to the county in the determination
- 29 year, the budget agency shall make a supplemental distribution to the
- 30 county from the county's trust account. The budget agency shall use the
- 31 trust account balance as of December 31 of the year that precedes the
- 32 determination year by two (2) years (referred to as the "trust account
- 33 balance year" in this section).
- 34 (b) A supplemental distribution described in subsection (a) must be:
- 35 (1) made at the same time as the determinations are provided to
- 36 the county auditor under subsection (d)(3); and
- 37 (2) allocated in the same manner as certified distributions for the
- 38 purposes described in this article.
- 39 (c) The amount of a supplemental distribution described in
- 40 subsection (a) is equal to the amount by which:
- 41 (1) the balance in the county trust account; minus
- 42 (2) the amount of any supplemental or special distribution that has



1 not yet been accounted for in the last known balance of the  
 2 county's trust account;  
 3 exceeds fifteen percent (15%) **(or the percentage set forth in**  
 4 **subsection (g), if applicable)** of the certified distributions to be made  
 5 to the county in the determination year.

6 (d) For a county that qualifies for a supplemental distribution under  
 7 this section in a year, the following apply:

8 (1) Before February 15, the budget agency shall update the  
 9 information described in section 9 of this chapter to include the  
 10 excess account balances to be distributed under this section.

11 (2) Before May 2, the budget agency shall provide the amount of  
 12 the supplemental distribution for the county to the department of  
 13 local government finance and to the county auditor.

14 (3) The department of local government finance shall determine  
 15 for the county and each taxing unit within the county:

16 (A) the amount and allocation of the supplemental distribution  
 17 attributable to the taxes that were imposed as of December 31  
 18 of the trust account balance year, including any specific  
 19 distributions for that year; and

20 (B) the amount of the allocation for each of the purposes set  
 21 forth in this article, using the allocation percentages in effect  
 22 in the trust account balance year.

23 The department of local government finance shall provide these  
 24 determinations to the county auditor before May 16 of the  
 25 determination year.

26 (4) Before June 1, the county auditor shall distribute to each  
 27 taxing unit the amount of the supplemental distribution that is  
 28 allocated to the taxing unit under subdivision (3). However, for a  
 29 county with a former tax to provide for a levy freeze under  
 30 IC 6-3.6-11-1, the supplemental distribution shall first be  
 31 distributed as determined in any resolution adopted under  
 32 IC 6-3.6-11-1(d).

33 For determinations before 2019, the tax rates in effect under and the  
 34 allocation methods specified in the former income tax laws shall be  
 35 used for the determinations under subdivision (3).

36 (e) For any part of a supplemental distribution attributable to  
 37 property tax credits under a former income tax or IC 6-3.6-5, the  
 38 adopting body for the county may allocate the supplemental  
 39 distribution to property tax credits for not more than the three (3) years  
 40 after the year the supplemental distribution is received.

41 (f) Any income earned on money held in a trust account established  
 42 for a county under this chapter shall be deposited in that trust account.



1           **(g) This subsection applies only to counties that contain at least**  
 2 **four (4) municipalities (cities or towns) each with a population**  
 3 **greater than forty thousand (40,000), as determined by the most**  
 4 **recent federal decennial census, in which at least one (1) of those**  
 5 **municipalities meets the definition of a qualifying municipality**  
 6 **under IC 6-1.1-18.5-31(d). The following percentages apply for**  
 7 **purposes of the determinations under subsections (a) and (c):**

8           **(1) For the determination year beginning after December 31,**  
 9 **2025, and ending before January 1, 2027, twelve and**  
 10 **five-tenths percent (12.5%).**

11           **(2) For the determination year beginning after December 31,**  
 12 **2026, and ending before January 1, 2028, ten percent (10%).**

13           **(3) For a determination year beginning after December 31,**  
 14 **2027, and ending before January 1, 2029, seven and**  
 15 **five-tenths percent (7.5%).**

16           **(4) For the determination year beginning after December 31,**  
 17 **2028, and ending before January 1, 2030, five percent (5%).**

18           **(5) For the determination year beginning after December 31,**  
 19 **2029, and ending before January 1, 2031, two and one-half**  
 20 **percent (2.5%).**

21           **(6) For the determination year beginning after December 31,**  
 22 **2030, one percent (1%).**

23           SECTION 41. IC 6-3.6-9-17.6 IS ADDED TO THE INDIANA  
 24 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 25 [EFFECTIVE UPON PASSAGE]: **Sec. 17.6. (a) Notwithstanding any**  
 26 **other provision, funds from the state general fund shall not be used**  
 27 **to make up a shortfall in the:**

28           **(1) reserve account; or**

29           **(2) certified distribution.**

30           **(b) If a county reserve account runs out of funds for making a**  
 31 **certified distribution, funds may not be transferred from the state**  
 32 **general fund to the reserve account.**

33           SECTION 42. IC 6-8.1-10-2.1, AS AMENDED BY P.L.137-2022,  
 34 SECTION 88, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 35 UPON PASSAGE]: Sec. 2.1. (a) Except as provided in IC 6-3-4-12(k)  
 36 and IC 6-3-4-13(l), a person that:

37           (1) fails to file a return for any of the listed taxes;

38           (2) fails to pay the full amount of tax shown on the person's return  
 39 on or before the due date for the return or payment;

40           (3) incurs, upon examination by the department, a deficiency that  
 41 is due to negligence;

42           (4) fails to timely remit any tax held in trust for the state;



1 (5) fails to file a return in the electronic manner required by the  
2 department if such return is required to be filed electronically; or  
3 (6) is required to make a payment by electronic funds transfer (as  
4 defined in IC 4-8.1-2-7), overnight courier, personal delivery, or  
5 any other electronic means and the payment is not received by the  
6 department by the due date in such manner and in funds  
7 acceptable to the department;

8 is subject to a penalty.

9 (b) Except as provided in subsection (g), the penalty described in  
10 subsection (a) is ten percent (10%) of:

11 (1) the full amount of the tax due if the person failed to file the  
12 return or, in the case of a return required to be filed electronically,  
13 the return is not filed in the electronic manner required by the  
14 department;

15 (2) the amount of the tax not paid, if the person filed the return  
16 but failed to pay the full amount of the tax shown on the return;

17 (3) the amount of the tax held in trust that is not timely remitted;

18 (4) the amount of deficiency as finally determined by the  
19 department; or

20 (5) the amount of tax due if a person failed to make payment  
21 required to be made by electronic funds transfer, overnight  
22 courier, personal delivery, or any other electronic means by the  
23 due date in such manner.

24 (c) For purposes of this section, the filing of a substantially blank or  
25 unsigned return does not constitute a return.

26 (d) If a person subject to the penalty imposed under this section can  
27 show that the failure to file a return, pay the full amount of tax shown  
28 on the person's return, timely remit tax held in trust, or pay the  
29 deficiency determined by the department was due to reasonable cause  
30 and not due to willful neglect, the department shall waive the penalty.

31 (e) A person who wishes to avoid the penalty imposed under this  
32 section must make an affirmative showing of all facts alleged as a  
33 reasonable cause for the person's failure to file the return, pay the  
34 amount of tax shown on the person's return, pay the deficiency, or  
35 timely remit tax held in trust, in a written statement containing a  
36 declaration that the statement is made under penalty of perjury. The  
37 statement must be filed with the return or payment within the time  
38 prescribed for protesting departmental assessments. A taxpayer may  
39 also avoid the penalty imposed under this section by obtaining a ruling  
40 from the department before the end of a particular tax period on the  
41 amount of tax due for that tax period.

42 (f) The department shall adopt rules under IC 4-22-2 to prescribe the



1 circumstances that constitute reasonable cause and negligence for  
2 purposes of this section.

3 (g) A person who fails to file a return for a listed tax that shows no  
4 tax liability for a taxable year, other than an information return (as  
5 defined in section 6 of this chapter), on or before the due date of the  
6 return shall pay a penalty of ten dollars (\$10) for each day that the  
7 return is past due, up to a maximum of two hundred fifty dollars  
8 (\$250).

9 (h) A:

10 (1) corporation which otherwise qualifies under IC 6-3-2-2.8(2);

11 (2) partnership; or

12 (3) trust;

13 that fails to withhold and pay any amount of tax required to be withheld  
14 under IC 6-3-4-12, IC 6-3-4-13, or IC 6-3-4-15 shall pay a penalty  
15 equal to twenty percent (20%) of the amount of tax required to be  
16 withheld under IC 6-3-4-12, IC 6-3-4-13, or IC 6-3-4-15. This penalty  
17 shall be in addition to any penalty imposed by section 6 of this chapter.

18 (i) Subsections (a) through (c) do not apply to a motor carrier fuel  
19 tax return.

20 (j) If a pass through entity (as defined in IC 6-3-1-35) fails to  
21 include all nonresident partners, nonresident shareholders, or  
22 nonresident beneficiaries in a composite return as required by  
23 IC 6-3-4-12(i), IC 6-3-4-13(j), or IC 6-3-4-15(h), a penalty of five  
24 hundred dollars (\$500) per pass through entity is imposed on the pass  
25 through entity.

26 (k) If a person subject to the penalty imposed under this section  
27 provides the department with documentation showing that the person  
28 is or has been subject to incarceration for a period of a least one  
29 hundred eighty (180) days, the department shall waive any penalty  
30 under this section and interest that accrues during the time the person  
31 was incarcerated, but not to an extent greater than the penalty or  
32 interest relief to which a person would otherwise have been entitled  
33 under the federal Servicemembers Civil Relief Act (50 U.S.C.  
34 3901-4043), if the person was in military service. Nothing in this  
35 subsection shall preclude the department from issuing a proposed  
36 assessment, demand notice, jeopardy proposed assessment, jeopardy  
37 demand notice, or warrant otherwise permitted by law.

38 **(l) Beginning after December 31, 2024, reasonable cause under**  
39 **this section for failure to file a timely and complete form IT-65**  
40 **partnership return will be presumed if the partnership (or any of**  
41 **its partners) is able to show that all of the following conditions have**  
42 **been met:**



- 1           **(1) The partnership had no more than ten (10) partners for**  
 2           **the taxable year. (A husband and wife filing a joint return**  
 3           **count as one (1) partner.)**  
 4           **(2) Each partner during the tax year was a natural person**  
 5           **(other than a nonresident alien), or the estate of a natural**  
 6           **person.**  
 7           **(3) Each partner's proportionate share of any partnership**  
 8           **item is the same as the partner's proportionate share of any**  
 9           **other partnership item.**  
 10           **(4) The partnership did not elect to be subject to the rules for**  
 11           **federal consolidated audit proceedings under Sections 6221**  
 12           **through 6234 of the Internal Revenue Code.**  
 13           **(5) All partners reported their distributive share of**  
 14           **partnership items on their timely filed income tax returns.**  
 15           SECTION 43. IC 6-8.1-10-6, AS AMENDED BY P.L.234-2019,  
 16           SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 17           UPON PASSAGE]: Sec. 6. (a) As used in this section, "information  
 18           return" means the following when a statute or rule requires the  
 19           following to be filed with the department:  
 20                   (1) Schedule K-1 of form IT-20S, IT-41, or IT-65.  
 21                   (2) Any form, statement, or schedule required to be filed with the  
 22                   department with respect to an amount from which tax is required  
 23                   to be deducted and withheld under IC 6 or from which tax would  
 24                   be required to be deducted and withheld but for an exemption  
 25                   under IC 6.  
 26                   (3) Any form, statement, or schedule required to be filed with the  
 27                   Internal Revenue Service under 26 C.F.R. 301.6721-1(g) (1993).  
 28           The term does not include form IT-20FIT, IT-20S, IT-20SC, IT-41, or  
 29           IT-65.  
 30           (b) If a person fails to file an information return required by the  
 31           department, or fails to electronically file an information return that is  
 32           required by the department to be filed in an electronic format, a penalty  
 33           of ten dollars (\$10) for:  
 34                   (1) each failure to file a timely return; or  
 35                   (2) each failure to electronically file a timely return required by  
 36                   the department to be in an electronic format;  
 37           not to exceed twenty-five thousand dollars (\$25,000) in any one (1)  
 38           calendar year, is imposed.  
 39           (c) For purposes of this section, the filing of a substantially blank or  
 40           unsigned return does not constitute a return.  
 41           **(d) Beginning after December 31, 2024, a person that has been**  
 42           **granted penalty relief under section 2.1(l) of this chapter for failure**



1 **to file a timely and complete form IT-65 partnership return shall**  
 2 **not be subject to a penalty under this section for failure to file the**  
 3 **information return Schedule K-1 of form IT-65 for which penalty**  
 4 **relief was granted.**

5 SECTION 44. IC 6-9-2.5-7, AS AMENDED BY P.L.168-2005,  
 6 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 7 JULY 1, 2025]: Sec. 7. (a) The county treasurer shall establish a  
 8 convention and visitor promotion fund.

9 (b) The county treasurer shall deposit in the convention and visitor  
 10 promotion fund the amount of money received under section 6 of this  
 11 chapter **as follows:**

12 **(1) Before January 1, 2026, the county treasurer shall deposit**  
 13 **in the convention and visitor promotion fund the amount of**  
 14 **money received under section 6 of this chapter** that is  
 15 generated by a two and one-half percent (2.5%) rate.

16 **(2) After December 31, 2025, the county treasurer shall**  
 17 **deposit in the convention and visitor promotion fund the**  
 18 **amount of money received under section 6 of this chapter that**  
 19 **is generated by a three percent (3%) rate.**

20 (c) Money in this fund shall be expended only as provided in this  
 21 chapter.

22 (d) The commission may transfer money in the convention and  
 23 visitor promotion fund to any Indiana nonprofit corporation for the  
 24 purpose of promotion and encouragement in the county of conventions,  
 25 trade shows, visitors, or special events. The commission may transfer  
 26 money under this section only after approving the transfer. Transfers  
 27 shall be made quarterly or less frequently under this section.

28 SECTION 45. IC 6-9-2.5-7.5, AS AMENDED BY P.L.290-2019,  
 29 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 30 JULY 1, 2025]: Sec. 7.5. (a) The county treasurer shall establish a  
 31 tourism capital improvement fund.

32 (b) The county treasurer shall deposit money in the tourism capital  
 33 improvement fund as follows:

34 (1) Before January 1, 2026, the county treasurer shall deposit in  
 35 the tourism capital improvement fund the amount of money  
 36 received under section 6 of this chapter that is generated by a  
 37 three and one-half percent (3.5%) rate.

38 (2) After December 31, 2025, **and before January 1, 2029,** the  
 39 county treasurer shall deposit in the tourism capital improvement  
 40 fund the amount of money received under section 6 of this chapter  
 41 that is generated by a ~~four and one-half percent (4.5%)~~ **three**  
 42 **percent (3%)** rate.



1           **(3) After December 31, 2028, the county treasurer shall**  
 2           **deposit in the tourism capital improvement fund the amount**  
 3           **of money received under section 6 of this chapter that is**  
 4           **generated by a four percent (4%) rate.**

5           (c) The commission may transfer money in the tourism capital  
 6 improvement fund to:

7           (1) the county government, a city government, or a separate body  
 8 corporate and politic in a county described in section 1 of this  
 9 chapter; or

10          (2) any Indiana nonprofit corporation;

11 for the purpose of making capital improvements in the county that  
 12 promote conventions, tourism, or recreation. The commission may  
 13 transfer money under this section only after approving the transfer.  
 14 Transfers shall be made quarterly or less frequently under this section.

15          SECTION 46. IC 6-9-2.5-7.7, AS AMENDED BY P.L.290-2019,  
 16 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 17 JULY 1, 2025]: Sec. 7.7. (a) As used in this section, "fund" refers to the  
 18 convention center operating, capital improvement, and financial  
 19 incentive fund established under subsection (b).

20          (b) The county treasurer shall establish a convention center  
 21 operating, capital improvement, and financial incentive fund.

22          (c) Before January 1, ~~2026~~, **2029**, the county treasurer shall deposit  
 23 in the fund the amount of money received under section 6 of this  
 24 chapter that is generated by a two percent (2%) rate.

25          (d) After December 31, ~~2025~~, **2028**, the county treasurer shall  
 26 deposit in the fund the amount of money received under section 6 of  
 27 this chapter that is generated by a one percent (1%) rate.

28          (e) Money in the fund may be expended only for the following:

29           (1) Operating expenses of a convention center located in the  
 30 county.

31           (2) Capital improvements to a convention center located in the  
 32 county.

33           (3) Financial incentives to attract, promote, or encourage new  
 34 business conventions, trade shows, or special events held at a  
 35 convention center located in the county.

36          (f) A financial incentive described in subsection (e)(3) may not be  
 37 distributed to a new business for at least thirty (30) days after the  
 38 conclusion of a convention, trade show, or special event that is held by  
 39 the new business at a convention center located in the county.

40          SECTION 47. IC 6-9-14-6, AS AMENDED BY P.L.9-2024,  
 41 SECTION 232, IS AMENDED TO READ AS FOLLOWS  
 42 [EFFECTIVE JULY 1, 2025]: Sec. 6. (a) The county council may levy



1 a tax on every person engaged in the business of renting or furnishing,  
 2 for periods of less than thirty (30) days, any room or rooms, lodgings  
 3 or accommodations in any hotel, motel, inn, conference center, retreat  
 4 center, or tourist cabin located in the county. However, the county  
 5 council may not levy the tax on a person for engaging in the business  
 6 of providing campsites within a state or federal park or forest. The tax  
 7 may be imposed at any rate ~~up to and including five~~ **that does not**  
 8 **exceed eight** percent ~~(5%)~~. **(8%)**. The tax shall be imposed on the  
 9 gross retail income derived from lodging income only and shall be in  
 10 addition to the state gross retail tax imposed on those persons by  
 11 IC 6-2.5.

12 (b) The county fiscal body may adopt an ordinance to require that  
 13 the tax shall be paid monthly to the county treasurer. If such an  
 14 ordinance is adopted, the tax shall be paid to the county treasurer not  
 15 more than twenty (20) days after the end of the month the tax is  
 16 collected. If such an ordinance is not adopted, the tax shall be imposed,  
 17 paid and collected in exactly the same manner as the state gross retail  
 18 tax is imposed, paid, and collected pursuant to IC 6-2.5.

19 (c) All of the provisions of IC 6-2.5 relating to rights, duties,  
 20 liabilities, procedures, penalties, definitions, exemptions, and  
 21 administration apply to the imposition and administration of the tax  
 22 imposed under this section, except to the extent those provisions are in  
 23 conflict or inconsistent with the specific provisions of this chapter or  
 24 the requirements of the county treasurer. Specifically and not in  
 25 limitation of the foregoing sentence, the terms "person" and "gross  
 26 retail income" shall have the same meaning in this section as they have  
 27 in IC 6-2.5. If the tax is paid to the department of state revenue, the  
 28 returns to be filed for the payment of the tax under this section may be  
 29 either a separate return or may be combined with the return filed for the  
 30 payment of the state gross retail tax as the department of state revenue  
 31 may, by rule or regulation, determine.

32 (d) If the tax is paid to the department of state revenue, the amounts  
 33 received from the tax shall be paid quarterly by the treasurer of state to  
 34 the county treasurer upon warrants issued by the state comptroller.

35 (e) The tax imposed under subsection (a) does not apply to the  
 36 renting or furnishing of rooms, lodgings, or accommodations to a  
 37 person for a period of thirty (30) days or more.

38 SECTION 48. IC 6-9-14-9 IS ADDED TO THE INDIANA CODE  
 39 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
 40 1, 2025]: **Sec. 9. This chapter expires January 1, 2047.**

41 SECTION 49. IC 6-9-18-3, AS AMENDED BY P.L.136-2024,  
 42 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 UPON PASSAGE]: Sec. 3. (a) The fiscal body of a county may levy a  
 2 tax on every person engaged in the business of renting or furnishing,  
 3 for periods of less than thirty (30) days, any room or rooms, lodgings,  
 4 or accommodations in any:

- 5 (1) hotel;
- 6 (2) motel;
- 7 (3) boat motel;
- 8 (4) inn;
- 9 (5) college or university memorial union;
- 10 (6) college or university residence hall or dormitory; or
- 11 (7) tourist cabin;

12 located in the county.

13 (b) The tax does not apply to gross income received in a transaction  
 14 in which:

- 15 (1) a student rents lodgings in a college or university residence  
 16 hall while that student participates in a course of study for which  
 17 the student receives college credit from a college or university  
 18 located in the county; or
- 19 (2) a person rents a room, lodging, or accommodations for a  
 20 period of thirty (30) days or more.

21 (c) The tax may not exceed:

- 22 (1) the rate of five percent (5%) in a county other than a county  
 23 subject to subdivision (2), (3), or (4);
- 24 (2) after June 30, 2019, and except as provided in section 6.7 of  
 25 this chapter, the rate of eight percent (8%) in Howard County;
- 26 (3) after June 30, 2021, the rate of nine percent (9%) in Daviess  
 27 County; or
- 28 ~~(4) after June 30, 2023, the rate of eight percent (8%) in Parke~~  
 29 ~~County;~~
- 30 **(4) after June 30, 2025, and before January 1, 2047, the rate**  
 31 **of eight percent (8%) in Delaware County. This subdivision**  
 32 **expires January 1, 2047.**

33 The tax is imposed on the gross retail income derived from lodging  
 34 income only and is in addition to the state gross retail tax imposed  
 35 under IC 6-2.5.

36 (d) The county fiscal body may adopt an ordinance to require that  
 37 the tax shall be paid monthly to the county treasurer. If such an  
 38 ordinance is adopted, the tax shall be paid to the county treasurer not  
 39 more than twenty (20) days after the end of the month the tax is  
 40 collected. If such an ordinance is not adopted, the tax shall be imposed,  
 41 paid, and collected in exactly the same manner as the state gross retail  
 42 tax is imposed, paid, and collected under IC 6-2.5.



1 (e) All of the provisions of IC 6-2.5 relating to rights, duties,  
 2 liabilities, procedures, penalties, definitions, exemptions, and  
 3 administration are applicable to the imposition and administration of  
 4 the tax imposed under this section except to the extent those provisions  
 5 are in conflict or inconsistent with the specific provisions of this  
 6 chapter or the requirements of the county treasurer. If the tax is paid to  
 7 the department of state revenue, the return to be filed for the payment  
 8 of the tax under this section may be either a separate return or may be  
 9 combined with the return filed for the payment of the state gross retail  
 10 tax as the department of state revenue may, by rule, determine.

11 (f) If the tax is paid to the department of state revenue, the amounts  
 12 received from the tax imposed under this section shall be paid monthly  
 13 by the treasurer of state to the county treasurer upon warrants issued by  
 14 the state comptroller.

15 SECTION 50. IC 6-9-18-6, AS AMENDED BY P.L.122-2021,  
 16 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 17 JULY 1, 2025]: Sec. 6. (a) The commission may:

- 18 (1) accept and use gifts, grants, and contributions from any public  
 19 or private source, under terms and conditions that the commission  
 20 considers necessary and desirable;
- 21 (2) sue and be sued;
- 22 (3) enter into contracts and agreements;
- 23 (4) make rules necessary for the conduct of its business and the  
 24 accomplishment of its purposes;
- 25 (5) receive and approve, alter, or reject requests and proposals for  
 26 funding by corporations qualified under subdivision (6);
- 27 (6) after its approval of a proposal, transfer money, quarterly or  
 28 less frequently, from the fund established under section 4(a) of  
 29 this chapter, or from money transferred from that fund to the  
 30 commission's treasurer under section 4(b) of this chapter, to any  
 31 Indiana not-for-profit corporation to promote and encourage  
 32 conventions, visitors, or tourism in the county; and
- 33 (7) require financial or other reports from any corporation that  
 34 receives funds under this chapter.

35 (b) This subsection applies only to Boone County. In addition to the  
 36 powers of the commission under subsection (a), and subject to adoption  
 37 of a resolution by the county fiscal body under section 6.5 of this  
 38 chapter, the commission may enter into an agreement under which  
 39 amounts deposited in, or to be deposited in, the fund established under  
 40 section 4(a) of this chapter are pledged toward the payment of  
 41 obligations (including bonds and leases) issued or entered into by any  
 42 political subdivision located in the county to finance the construction;



1 acquisition; enlargement; and equipping of a sports and recreation  
 2 facility to promote and encourage conventions; trade shows; tourism;  
 3 visitors; or special events within the county.

4 (c) (b) All expenses of the commission shall be paid from the fund  
 5 established under section 4(a) of this chapter or from money transferred  
 6 from that fund to the commission's treasurer under section 4(b) of this  
 7 chapter. The commission shall annually prepare a budget, taking into  
 8 consideration the recommendations made by a corporation qualified  
 9 under subsection (a)(6) and submit it to the county fiscal body for its  
 10 review and approval. Except for payments made under an agreement  
 11 that is authorized in a resolution adopted by the county fiscal body  
 12 under section 6.5 of this chapter; An expenditure may not be made  
 13 under this chapter unless it is in accordance with an appropriation  
 14 made by the county fiscal body in the manner provided by law.

15 SECTION 51. IC 6-9-18-6.5 IS REPEALED [EFFECTIVE JULY  
 16 1, 2025]. See: 6.5: (a) This section applies only to Boone County:

17 (b) The county fiscal body may adopt a resolution authorizing an  
 18 agreement described in section (6)(b) of this chapter that pledges all or  
 19 part of the amounts received from the tax imposed under section 3 of  
 20 this chapter toward the payment of obligations of a political subdivision  
 21 located in the county only after a public hearing:

- 22 (1) for which notice has been given in accordance with IC 5-3-1;  
 23 and  
 24 (2) at which all interested parties are provided the opportunity to  
 25 be heard:

26 Upon adoption of a resolution under this subsection; the county fiscal  
 27 body shall publish notice of the adoption of the resolution in  
 28 accordance with IC 5-3-1. An action to contest the validity of the  
 29 resolution or agreement described in section (6)(b) of this chapter must  
 30 be brought not later than thirty (30) days after notice of the adoption of  
 31 the resolution:

32 (c) With respect to obligations to which amounts received from a tax  
 33 imposed under section 3 of this chapter have been pledged in an  
 34 agreement described in section (6)(b) of this chapter; the general  
 35 assembly covenants with the commission and the purchasers or owners  
 36 of the obligations that this chapter will not be repealed or amended in  
 37 any manner that will adversely affect the collection of the tax imposed  
 38 under section 3 of this chapter; or the money deposited in the fund  
 39 established under section 4(a) of this chapter; as long as the obligations  
 40 are unpaid:

41 SECTION 52. IC 6-9-27-3, AS AMENDED BY P.L.214-2005,  
 42 SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2025]: Sec. 3. (a) The fiscal body of the municipality may  
 2 adopt an ordinance to impose an excise tax, known as the municipal  
 3 food and beverage tax, on transactions described in section 4 of this  
 4 chapter. **The fiscal body of a municipality described in section 1(2)**  
 5 **of this chapter may adopt an ordinance under section 5(b) of this**  
 6 **chapter to increase the tax rate of the municipality's food and**  
 7 **beverage tax.**

8 (b) If a fiscal body adopts an ordinance under subsection (a), the  
 9 fiscal body shall immediately send a certified copy of the ordinance to  
 10 the department of state revenue.

11 (c) If a fiscal body adopts an ordinance under subsection (a), the  
 12 municipal food and beverage tax applies to transactions that occur after  
 13 the last day of the month that succeeds the month in which the  
 14 ordinance was adopted.

15 SECTION 53. IC 6-9-27-5, AS AMENDED BY P.L.214-2005,  
 16 SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 17 JULY 1, 2025]: Sec. 5. **(a) Except as provided in subsection (b),** the  
 18 municipal food and beverage tax imposed on a food or beverage  
 19 transaction described in section 4 of this chapter equals one percent  
 20 (1%) of the gross retail income received by the merchant from the  
 21 transaction.

22 **(b) This subsection applies to a municipality described in section**  
 23 **1(2) of this chapter. The fiscal body of the municipality may adopt**  
 24 **an ordinance to increase the rate of the municipality's food and**  
 25 **beverage tax to a rate that may not exceed two percent (2%) of the**  
 26 **gross retail income received by a retail merchant from a taxable**  
 27 **transaction. An ordinance adopted under this subsection to**  
 28 **increase the rate of the municipality's food and beverage tax rate**  
 29 **expires January 1, 2047.**

30 (c) For purposes of this chapter, the gross retail income received by  
 31 ~~the~~ a retail merchant from a transaction does not include the amount of  
 32 tax imposed on the transaction under IC 6-2.5.

33 SECTION 54. IC 6-9-27-5.5 IS ADDED TO THE INDIANA CODE  
 34 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
 35 1, 2025]: Sec. 5.5. **(a) This section applies to a municipality**  
 36 **described in section 1(2) of this chapter.**

37 **(b) If a fiscal body adopts an ordinance under section 5(b) of**  
 38 **this chapter, the fiscal body shall immediately send a certified copy**  
 39 **of the ordinance to the department of state revenue.**

40 **(c) A municipal food and beverage tax rate increase imposed by**  
 41 **an ordinance adopted under section 5(b) of this chapter applies to**  
 42 **transactions that occur after the last day of the month that**



1 **succeeds the month in which the ordinance was adopted.**

2 SECTION 55. IC 6-9-29-8 IS ADDED TO THE INDIANA CODE  
3 AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY**  
4 **1, 2025]: Sec. 8. (a) As used in this section, "innkeeper's tax fund"**  
5 **refers to any fund established pursuant to an innkeeper's tax**  
6 **chapter of this article regardless of its title.**

7 **(b) Each county that imposes an innkeeper's tax may not:**

8 **(1) deposit or transfer money in its innkeeper's tax fund into**  
9 **any other fund; or**

10 **(2) deposit or transfer money in any other fund into its**  
11 **innkeeper's tax fund.**

12 SECTION 56. IC 6-9-29.5-5 IS ADDED TO THE INDIANA CODE  
13 AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY**  
14 **1, 2025]: Sec. 5. (a) As used in this section, "food and beverage tax**  
15 **fund" refers to any fund established pursuant to a food and**  
16 **beverage tax chapter of this article regardless of its title.**

17 **(b) Each political subdivision that imposes a food and beverage**  
18 **tax may not:**

19 **(1) deposit or transfer money in its food and beverage tax**  
20 **fund into any other fund; or**

21 **(2) deposit or transfer money in any other fund into its food**  
22 **and beverage tax fund.**

23 SECTION 57. IC 6-9-38 IS REPEALED [EFFECTIVE JULY 1,  
24 2025]. (Food and Beverage Taxes in Wayne County).

25 SECTION 58. IC 6-9-47.5-4, AS ADDED BY P.L.254-2015,  
26 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
27 JULY 1, 2025]: Sec. 4. (a) Except as provided in subsection (c), a tax  
28 imposed under section 3 of this chapter applies to a transaction in  
29 which food or beverage is furnished, prepared, or served:

30 (1) for consumption at a location or on equipment provided by a  
31 retail merchant;

32 (2) in the county; and

33 (3) by a retail merchant for consideration.

34 (b) Transactions described in subsection (a)(1) include transactions  
35 in which food or beverage is:

36 (1) served by a retail merchant off the merchant's premises;

37 (2) food sold in a heated state or heated by a retail merchant;

38 (3) made of two (2) or more food ingredients, mixed or combined  
39 by a retail merchant for sale as a single item (other than food that  
40 is only cut, repackaged, or pasteurized by the seller, and eggs,  
41 fish, meat, poultry, and foods containing these raw animal foods  
42 requiring cooking by the consumer as recommended by the



1 federal Food and Drug Administration in chapter 3, subpart  
 2 3-401.11 of its Food Code so as to prevent food borne illnesses);  
 3 or

4 (4) food sold with eating utensils provided by a retail merchant,  
 5 including plates, knives, forks, spoons, glasses, cups, napkins, or  
 6 straws (for purposes of this subdivision, a plate does not include  
 7 a container or package used to transport the food).

8 (c) The county food and beverage tax does not apply to the  
 9 furnishing, preparing, or serving of a food or beverage in ~~the following~~  
 10 ~~transactions:~~

11 (1) a transaction that is exempt, or to the extent the transaction is  
 12 exempt, from the state gross retail tax imposed by IC 6-2.5.

13 (2) ~~A transaction that occurs at a historic hotel (as defined in~~  
 14 ~~IC 4-33-2-11.1); the riverboat operated under IC 4-33-6.5; and~~  
 15 ~~other properties operated in conjunction with the historic hotel~~  
 16 ~~enterprise located in Orange County; including golf courses.~~

17 SECTION 59. IC 6-9-47.5-9, AS ADDED BY P.L.254-2015,  
 18 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 19 JULY 1, 2025]: Sec. 9. Money in the food and beverage tax receipts  
 20 fund must be used by the county only for the following purposes:

21 (1) For economic development purposes, including the pledge of  
 22 money under IC 5-1-14-4 for bonds, leases, or other obligations  
 23 for economic development purposes.

24 (2) For the following purposes:

25 (A) ~~Storm water, sidewalk, street, park, Parks~~ and parking  
 26 improvements necessary to support tourism in the county.

27 (B) Public safety.

28 (C) The pledge of money under IC 5-1-14-4 for bonds, leases,  
 29 or other obligations incurred for a purpose described in clauses

30 (A) through (B).

31 Revenue derived from the imposition of a tax under this chapter may  
 32 be treated by the county as additional revenue for the purpose of fixing  
 33 its budget for the budget year during which the revenues are to be  
 34 distributed to the county.

35 SECTION 60. IC 6-9-60 IS ADDED TO THE INDIANA CODE AS  
 36 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY  
 37 1, 2025]:

38 **Chapter 60. LaGrange County Innkeeper's Tax**

39 **Sec. 1. (a) This chapter applies to LaGrange County, if the**  
 40 **county had adopted an innkeeper's tax under IC 6-9-18 before July**  
 41 **1, 2025.**

42 (b) The:



1           (1) convention, visitor, and tourism promotion fund;  
 2           (2) convention and visitor commission;  
 3           (3) innkeeper's tax rate; and  
 4           (4) tax collection procedures;  
 5 established under IC 6-9-18 before July 1, 2025, remain in effect  
 6 and govern the county's innkeeper's tax until amended under this  
 7 chapter.

8           (c) A member of the convention and visitor commission  
 9 established under IC 6-9-18 before July 1, 2025, shall serve a full  
 10 term of office. If a vacancy occurs, the appointing authority shall  
 11 appoint a qualified replacement as provided under this chapter.  
 12 The appointing authority shall make other subsequent  
 13 appointments to the commission as provided under this chapter.

14           Sec. 2. As used in this chapter:

- 15           (1) "executive" and "fiscal body" have the meanings set forth  
 16 in IC 36-1-2; and  
 17           (2) "gross retail income" and "person" have the meanings set  
 18 forth in IC 6-2.5-1.

19           Sec. 3. (a) The fiscal body of the county may levy a tax on every  
 20 person engaged in the business of renting or furnishing, for periods  
 21 of less than thirty (30) days, any room or rooms, lodgings, or  
 22 accommodations in any:

- 23           (1) hotel;  
 24           (2) motel;  
 25           (3) boat motel;  
 26           (4) inn;  
 27           (5) college or university memorial union;  
 28           (6) college or university residence hall or dormitory; or  
 29           (7) tourist cabin;

30 located in the county.

31           (b) The tax does not apply to gross income received in a  
 32 transaction in which:

- 33           (1) a student rents lodgings in a college or university residence  
 34 hall while that student participates in a course of study for  
 35 which the student receives college credit from a college or  
 36 university located in the county; or  
 37           (2) a person rents a room, lodging, or accommodations for a  
 38 period of thirty (30) days or more.

39           (c) Subject to section 4 of this chapter, the tax may not exceed  
 40 the rate of eight percent (8%) on the gross retail income derived  
 41 from lodging income only and is in addition to the state gross retail  
 42 tax imposed under IC 6-2.5.



1           (d) The county fiscal body may adopt an ordinance to require  
 2 that the tax shall be paid monthly to the county treasurer. If such  
 3 an ordinance is adopted, the tax shall be paid to the county  
 4 treasurer not more than twenty (20) days after the end of the  
 5 month the tax is collected. If such an ordinance is not adopted, the  
 6 tax shall be imposed, paid, and collected in exactly the same  
 7 manner as the state gross retail tax is imposed, paid, and collected  
 8 under IC 6-2.5.

9           (e) All of the provisions of IC 6-2.5 relating to rights, duties,  
 10 liabilities, procedures, penalties, definitions, exemptions, and  
 11 administration are applicable to the imposition and administration  
 12 of the tax imposed under this section except to the extent those  
 13 provisions are in conflict or inconsistent with the specific  
 14 provisions of this chapter or the requirements of the county  
 15 treasurer. If the tax is paid to the department of state revenue, the  
 16 return to be filed for the payment of the tax under this section may  
 17 be either a separate return or may be combined with the return  
 18 filed for the payment of the state gross retail tax as the department  
 19 of state revenue may, by rule, determine.

20           (f) If the tax is paid to the department of state revenue, the  
 21 amounts received from the tax imposed under this section shall be  
 22 paid monthly by the treasurer of state to the county treasurer upon  
 23 warrants issued by the state comptroller.

24           Sec. 4. (a) After June 30, 2025, the county fiscal body may adopt  
 25 an ordinance to increase the tax rate imposed under section 3 of  
 26 this chapter to a tax rate that exceeds five percent (5%) but does  
 27 not exceed eight percent (8%). If the county imposes a tax rate that  
 28 exceeds five percent (5%), the portion that exceeds five percent  
 29 (5%) terminates January 1, 2047.

30           (b) If the county fiscal body adopts an ordinance for an increase  
 31 under this section:

32           (1) it shall immediately send a certified copy of the ordinance  
 33 to the department of state revenue; and

34           (2) the increase applies to transactions after the last day of the  
 35 month in which the ordinance is adopted, if the county fiscal  
 36 body adopts the ordinance on or before the fifteenth day of a  
 37 month. If the county fiscal body adopts the ordinance after  
 38 the fifteenth day of a month, the tax applies to transactions  
 39 after the last day of the month following the month in which  
 40 the ordinance is adopted.

41           Sec. 5. (a) The county treasurer shall establish a convention,  
 42 visitor, and tourism promotion fund. The county treasurer shall



1 deposit in this fund all amounts the county treasurer receives  
2 under this chapter.

3 (b) The county auditor shall issue a warrant directing the  
4 county treasurer to transfer money from the convention, visitor,  
5 and tourism promotion fund to the treasurer of the commission  
6 established under section 6 of this chapter if the commission  
7 submits a written request for the transfer.

8 (c) Money in a convention, visitor, and tourism promotion fund,  
9 or money transferred from such a fund under subsection (b), may  
10 be expended to promote and encourage conventions, visitors, and  
11 tourism within the county. Expenditures may include, but are not  
12 limited to, expenditures for advertising, promotional activities,  
13 trade shows, special events, and recreation.

14 Sec. 6. (a) The county executive shall create a commission to  
15 promote the development and growth of the convention, visitor,  
16 and tourism industry in the county. If two (2) or more adjoining  
17 counties desire to establish a joint commission, the counties shall  
18 enter into an agreement under IC 36-1-7.

19 (b) The county executive shall determine the number of  
20 members, which must be an odd number, to be appointed to the  
21 commission. Each of the members must be:

22 (1) engaged in a convention, visitor, or tourism business; or

23 (2) involved in or promoting conventions, visitors, or tourism.

24 A member who is an owner or an executive level employee of a  
25 convention, visitor, or tourism related business located in the  
26 county is not required to reside in the county but must reside in  
27 Indiana. A member who is not an owner or an executive level  
28 employee of a convention, visitor, or tourism related business  
29 located in the county must reside in the county. If available and  
30 willing to serve, at least two (2) of the members must be engaged  
31 in the business of renting or furnishing rooms, lodging, or  
32 accommodations (as described in section 3 of this chapter). The  
33 county executive shall also determine who will make the  
34 appointments to the commission.

35 (c) All terms of office of commission members begin on January  
36 1. Initial appointments must be for staggered terms, with  
37 subsequent appointments for three (3) year terms. A member  
38 whose term expires may be reappointed to serve another term. If  
39 a vacancy occurs, the appointing authority shall appoint a qualified  
40 person to serve for the remainder of the term. If an initial  
41 appointment is not made by February 1 or a vacancy is not filled  
42 within thirty (30) days, the commission shall appoint a member by



- 1 majority vote.
- 2 (d) A member of the commission may be removed for cause by
- 3 the member's appointing authority.
- 4 (e) Members of the commission may not receive a salary.
- 5 However, commission members are entitled to reimbursement for
- 6 necessary expenses incurred in the performance of their respective
- 7 duties.
- 8 (f) Each commission member, before entering the member's
- 9 duties, shall take an oath of office in the usual form, to be endorsed
- 10 upon the member's certificate of appointment and promptly filed
- 11 with the clerk of the circuit court of the county.
- 12 (g) The commission shall meet after January 1 each year for the
- 13 purpose of organization. It shall elect one (1) of its members
- 14 president, another vice president, another secretary, and another
- 15 treasurer. The members elected to those offices shall perform the
- 16 duties pertaining to the offices. The first officers chosen shall serve
- 17 from the date of their election until their successors are elected and
- 18 qualified. A majority of the commission constitutes a quorum, and
- 19 the concurrence of a majority of the commission is necessary to
- 20 authorize any action.
- 21 Sec. 7. (a) The commission may:
- 22 (1) accept and use gifts, grants, and contributions from any
- 23 public or private source, under terms and conditions that the
- 24 commission considers necessary and desirable;
- 25 (2) sue and be sued;
- 26 (3) enter into contracts and agreements; and
- 27 (4) make rules necessary for the conduct of its business and
- 28 the accomplishment of its purposes.
- 29 (b) All expenses of the commission shall be paid from the fund
- 30 established under section 5(a) of this chapter or from money
- 31 transferred from that fund to the commission's treasurer under
- 32 section 5(b) of this chapter. The commission shall annually prepare
- 33 a budget and submit it to the county fiscal body for its review and
- 34 approval. An expenditure may not be made under this chapter
- 35 unless it is in accordance with an appropriation made by the
- 36 county fiscal body in the manner provided by law.
- 37 Sec. 8. All money coming into possession of the commission shall
- 38 be deposited, held, secured, invested, and paid in accordance with
- 39 statutes relating to the handling of public funds. The handling and
- 40 expenditure of money coming into possession of the commission is
- 41 subject to audit and supervision by the state board of accounts.
- 42 Sec. 9. (a) A member of the commission who knowingly:



1 (1) approves the transfer of money to any person or  
2 corporation not qualified under law for that transfer; or

3 (2) approves a transfer for a purpose not permitted under  
4 law;

5 commits a Level 6 felony.

6 (b) A person who receives a transfer of money under this  
7 chapter and knowingly uses that money for any purpose not  
8 permitted under this chapter commits a Level 6 felony.

9 Sec. 10. (a) If the county imposes the tax authorized by this  
10 chapter, the tax terminates on January 1, 2047.

11 (b) This chapter expires January 1, 2047.

12 SECTION 61. IC 6-9-61 IS ADDED TO THE INDIANA CODE AS  
13 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY  
14 1, 2025]:

15 **Chapter 61. Marion Food and Beverage Tax**

16 **Sec. 1. This chapter applies to the city of Marion.**

17 **Sec. 2. The definitions in IC 6-9-12-1 apply throughout this  
18 chapter.**

19 **Sec. 3. (a) The fiscal body of the city may adopt an ordinance to  
20 impose an excise tax, known as the city food and beverage tax, on  
21 transactions described in section 4 of this chapter. The fiscal body  
22 of the city may adopt an ordinance under this subsection only after  
23 the city fiscal body has previously:**

24 (1) adopted a resolution in support of the proposed city food  
25 and beverage tax; and

26 (2) held at least one (1) separate public hearing in which a  
27 discussion of the proposed ordinance to impose the city food  
28 and beverage tax is the only substantive issue on the agenda  
29 for the public hearing.

30 (b) If the city fiscal body adopts an ordinance under subsection  
31 (a), the city fiscal body shall immediately send a certified copy of  
32 the ordinance to the department of state revenue.

33 (c) If the city fiscal body adopts an ordinance under subsection  
34 (a), the city food and beverage tax applies to transactions that  
35 occur after the last day of the month following the month in which  
36 the ordinance is adopted.

37 **Sec. 4. (a) Except as provided in subsection (c), a tax imposed  
38 under section 3 of this chapter applies to a transaction in which  
39 food or beverage is furnished, prepared, or served:**

40 (1) for consumption at a location or on equipment provided by  
41 a retail merchant;

42 (2) in the city; and



- 1           (3) by a retail merchant for consideration.
- 2           (b) Transactions described in subsection (a)(1) include
- 3 transactions in which food or beverage is:
- 4           (1) served by a retail merchant off the merchant's premises;
- 5           (2) food sold in a heated state or heated by a retail merchant;
- 6           (3) made of two (2) or more food ingredients, mixed or
- 7 combined by a retail merchant for sale as a single item (other
- 8 than food that is only cut, repackaged, or pasteurized by the
- 9 seller, and eggs, fish, meat, poultry, and foods containing these
- 10 raw animal foods requiring cooking by the consumer as
- 11 recommended by the federal Food and Drug Administration
- 12 in chapter 3, subpart 3-401.11 of its Food Code so as to
- 13 prevent food borne illnesses); or
- 14           (4) food sold with eating utensils provided by a retail
- 15 merchant, including plates, knives, forks, spoons, glasses,
- 16 cups, napkins, or straws (for purposes of this subdivision, a
- 17 plate does not include a container or package used to
- 18 transport the food).
- 19           (c) The city food and beverage tax does not apply to the
- 20 furnishing, preparing, or serving of a food or beverage in a
- 21 transaction that is exempt, or to the extent the transaction is
- 22 exempt, from the state gross retail tax imposed by IC 6-2.5.
- 23           Sec. 5. The city food and beverage tax rate:
- 24           (1) must be imposed in an increment of twenty-five
- 25 hundredths percent (0.25%); and
- 26           (2) may not exceed one percent (1%);
- 27 of the gross retail income received by the merchant from the food
- 28 or beverage transaction described in section 4 of this chapter. For
- 29 purposes of this chapter, the gross retail income received by the
- 30 retail merchant from a transaction does not include the amount of
- 31 tax imposed on the transaction under IC 6-2.5.
- 32           Sec. 6. A tax imposed under this chapter shall be imposed, paid,
- 33 and collected in the same manner that the state gross retail tax is
- 34 imposed, paid, and collected under IC 6-2.5. However, the return
- 35 to be filed with the payment of the tax imposed under this chapter
- 36 may be made on a separate return or may be combined with the
- 37 return filed for the payment of the state gross retail tax, as
- 38 prescribed by the department of state revenue.
- 39           Sec. 7. The amounts received from the tax imposed under this
- 40 chapter shall be paid monthly by the treasurer of state to the city
- 41 fiscal officer upon warrants issued by the state comptroller.
- 42           Sec. 8. (a) If a tax is imposed under section 3 of this chapter by



1 a city, the city fiscal officer shall establish a food and beverage tax  
2 receipts fund.

3 (b) The city fiscal officer shall deposit in the fund all amounts  
4 received under this chapter.

5 (c) Money earned from the investment of money in the fund  
6 becomes a part of the fund.

7 **Sec. 9. Money in the food and beverage tax receipts fund must  
8 be used by the city only for the following purposes:**

9 (1) For economic development purposes, including the pledge  
10 of money under IC 5-1-14-4 for bonds, leases, or other  
11 obligations for economic development purposes.

12 (2) For park and recreation purposes, including the purchase  
13 of land for park and recreation purposes.

14 (3) The pledge of money under IC 5-1-14-4 for bonds, leases,  
15 or other obligations incurred for a purpose described in  
16 subdivision (2).

17 **Sec. 10. With respect to obligations for which a pledge has been  
18 made under section 9 of this chapter, the general assembly  
19 covenants with the holders of the obligations that this chapter will  
20 not be repealed or amended in a manner that will adversely affect  
21 the imposition or collection of the tax imposed under this chapter  
22 if the payment of any of the obligations is outstanding.**

23 **Sec. 11. (a) If the city imposes the tax authorized by this chapter,  
24 the tax terminates on January 1, 2047.**

25 (b) This chapter expires January 1, 2047.

26 SECTION 62. IC 6-9-62 IS ADDED TO THE INDIANA CODE AS  
27 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY  
28 1, 2025]:

29 **Chapter 62. Shelbyville Food and Beverage Tax**

30 **Sec. 1. This chapter applies to the city of Shelbyville.**

31 **Sec. 2. The definitions in IC 6-9-12-1 apply throughout this  
32 chapter.**

33 **Sec. 3. (a) The fiscal body of the city may adopt an ordinance to  
34 impose an excise tax, known as the city food and beverage tax, on  
35 transactions described in section 4 of this chapter. The fiscal body  
36 of the city may adopt an ordinance under this subsection only after  
37 the fiscal body has previously held at least one (1) separate public  
38 hearing in which a discussion of the proposed ordinance to impose  
39 the city food and beverage tax is the only substantive issue on the  
40 agenda for the public hearing.**

41 (b) If the city fiscal body adopts an ordinance under subsection  
42 (a), the city fiscal body shall immediately send a certified copy of



1 the ordinance to the department of state revenue.

2 (c) If the city fiscal body adopts an ordinance under subsection  
3 (a), the city food and beverage tax applies to transactions that  
4 occur after the later of the following:

5 (1) The day specified in the ordinance.

6 (2) The last day of the month that succeeds the month in  
7 which the ordinance is adopted.

8 Sec. 4. (a) Except as provided in subsection (c), a tax imposed  
9 under section 3 of this chapter applies to a transaction in which  
10 food or beverage is furnished, prepared, or served:

11 (1) for consumption at a location or on equipment provided by  
12 a retail merchant;

13 (2) in the city; and

14 (3) by a retail merchant for consideration.

15 (b) Transactions described in subsection (a)(1) include  
16 transactions in which food or beverage is:

17 (1) served by a retail merchant off the merchant's premises;

18 (2) sold in a heated state or heated by a retail merchant;

19 (3) made of two (2) or more food ingredients, mixed or  
20 combined by a retail merchant for sale as a single item (other  
21 than food that is only cut, repackaged, or pasteurized by the  
22 seller, and eggs, fish, meat, poultry, and foods containing these  
23 raw animal foods requiring cooking by the consumer as  
24 recommended by the federal Food and Drug Administration  
25 in chapter 3, subpart 3-401.11 of its Food Code so as to  
26 prevent food borne illnesses); or

27 (4) sold with eating utensils provided by a retail merchant,  
28 including plates, knives, forks, spoons, glasses, cups, napkins,  
29 or straws (for purposes of this subdivision, a plate does not  
30 include a container or package used to transport food).

31 (c) The city food and beverage tax does not apply to the  
32 furnishing, preparing, or serving of a food or beverage in a  
33 transaction that is exempt, or to the extent the transaction is  
34 exempt, from the state gross retail tax imposed by IC 6-2.5.

35 Sec. 5. The city food and beverage tax rate:

36 (1) must be imposed in an increment of twenty-five  
37 hundredths percent (0.25%); and

38 (2) may not exceed one percent (1%);

39 of the gross retail income received by the merchant from the food  
40 or beverage transaction described in section 4 of this chapter. For  
41 purposes of this chapter, the gross retail income received by the  
42 retail merchant from a transaction does not include the amount of



1 tax imposed on the transaction under IC 6-2.5.

2 Sec. 6. A tax imposed under this chapter is imposed, paid, and  
3 collected in the same manner that the state gross retail tax is  
4 imposed, paid, and collected under IC 6-2.5. However, the return  
5 to be filed with the payment of the tax imposed under this chapter  
6 may be made on a separate return or may be combined with the  
7 return filed for the payment of the state gross retail tax, as  
8 prescribed by the department of state revenue.

9 Sec. 7. The amounts received from the tax imposed under this  
10 chapter shall be paid monthly by the treasurer of state to the city  
11 fiscal officer upon warrants issued by the state comptroller.

12 Sec. 8. (a) If a tax is imposed under section 3 of this chapter by  
13 the city, the city fiscal officer shall establish a food and beverage  
14 tax receipts fund.

15 (b) The city fiscal officer shall deposit in the fund all amounts  
16 received under this chapter.

17 (c) Money earned from the investment of money in the fund  
18 becomes a part of the fund.

19 Sec. 9. Money in the food and beverage tax receipts fund must  
20 be used by the city only for the following purposes:

21 (1) Rehabilitation, renovation, repurposing, improvement, or  
22 maintenance of historic property.

23 (2) Park and recreation purposes, including the purchase of  
24 land for park and recreation purposes.

25 (3) Economic development purposes.

26 (4) The pledge of money under IC 5-1-14-4 for bonds, leases,  
27 or other obligations incurred for a purpose described in  
28 subdivisions (1) through (3).

29 Revenue derived from the imposition of a tax under this chapter  
30 may be treated by the city as additional revenue for the purpose of  
31 fixing its budget for the budget year during which the revenues are  
32 to be distributed to the city.

33 Sec. 10. With respect to obligations for which a pledge has been  
34 made under section 9 of this chapter, the general assembly  
35 covenants with the holders of the obligations that this chapter will  
36 not be repealed or amended in a manner that will adversely affect  
37 the imposition or collection of the tax imposed under this chapter  
38 if the payment of any of the obligations is outstanding.

39 Sec. 11. (a) If the city imposes the tax authorized by this chapter,  
40 the tax terminates on January 1, 2047.

41 (b) This chapter expires January 1, 2047.

42 SECTION 63. IC 6-9-63 IS ADDED TO THE INDIANA CODE AS



1 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY  
2 1, 2025]:

3 **Chapter 63. New Haven Food and Beverage Tax**

4 **Sec. 1. This chapter applies to the city of New Haven.**

5 **Sec. 2. The definitions in IC 6-9-12-1 apply throughout this**  
6 **chapter.**

7 **Sec. 3. (a) The fiscal body of the city may adopt an ordinance to**  
8 **impose an excise tax, known as the city food and beverage tax, on**  
9 **transactions described in section 4 of this chapter. The fiscal body**  
10 **of the city may adopt an ordinance under this subsection only after**  
11 **the fiscal body has previously held at least one (1) separate public**  
12 **hearing in which a discussion of the proposed ordinance to impose**  
13 **the city food and beverage tax is the only substantive issue on the**  
14 **agenda for the public hearing.**

15 **(b) If the city fiscal body adopts an ordinance under subsection**  
16 **(a), the city fiscal body shall immediately send a certified copy of**  
17 **the ordinance to the department of state revenue.**

18 **(c) If the city fiscal body adopts an ordinance under subsection**  
19 **(a), the city food and beverage tax applies to transactions that**  
20 **occur after the later of the following:**

21 **(1) The day specified in the ordinance.**

22 **(2) The last day of the month that succeeds the month in**  
23 **which the ordinance is adopted.**

24 **Sec. 4. (a) Except as provided in subsection (c), a tax imposed**  
25 **under section 3 of this chapter applies to a transaction in which**  
26 **food or beverage is furnished, prepared, or served:**

27 **(1) for consumption at a location or on equipment provided by**  
28 **a retail merchant;**

29 **(2) in the city; and**

30 **(3) by a retail merchant for consideration.**

31 **(b) Transactions described in subsection (a)(1) include**  
32 **transactions in which food or beverage is:**

33 **(1) served by a retail merchant off the merchant's premises;**

34 **(2) sold in a heated state or heated by a retail merchant;**

35 **(3) made of two (2) or more food ingredients, mixed or**  
36 **combined by a retail merchant for sale as a single item (other**  
37 **than food that is only cut, repackaged, or pasteurized by the**  
38 **seller, and eggs, fish, meat, poultry, and foods containing these**  
39 **raw animal foods requiring cooking by the consumer as**  
40 **recommended by the federal Food and Drug Administration**  
41 **in chapter 3, subpart 3-401.11 of its Food Code so as to**  
42 **prevent food borne illnesses); or**



1 (4) sold with eating utensils provided by a retail merchant,  
 2 including plates, knives, forks, spoons, glasses, cups, napkins,  
 3 or straws (for purposes of this subdivision, a plate does not  
 4 include a container or package used to transport food).

5 (c) The city food and beverage tax does not apply to the  
 6 furnishing, preparing, or serving of a food or beverage in a  
 7 transaction that is exempt, or to the extent the transaction is  
 8 exempt, from the state gross retail tax imposed by IC 6-2.5.

9 Sec. 5. The city food and beverage tax rate:

10 (1) must be imposed in an increment of twenty-five  
 11 hundredths percent (0.25%); and

12 (2) may not exceed one percent (1%);

13 of the gross retail income received by the merchant from the food  
 14 or beverage transaction described in section 4 of this chapter. For  
 15 purposes of this chapter, the gross retail income received by the  
 16 retail merchant from a transaction does not include the amount of  
 17 tax imposed on the transaction under IC 6-2.5.

18 Sec. 6. A tax imposed under this chapter shall be imposed, paid,  
 19 and collected in the same manner that the state gross retail tax is  
 20 imposed, paid, and collected under IC 6-2.5. However, the return  
 21 to be filed with the payment of the tax imposed under this chapter  
 22 may be made on a separate return or may be combined with the  
 23 return filed for the payment of the state gross retail tax, as  
 24 prescribed by the department of state revenue.

25 Sec. 7. The amounts received from the tax imposed under this  
 26 chapter shall be paid monthly by the treasurer of state to the city  
 27 fiscal officer upon warrants issued by the state comptroller.

28 Sec. 8. (a) If a tax is imposed under section 3 of this chapter by  
 29 the city, the city fiscal officer shall establish a food and beverage  
 30 tax receipts fund.

31 (b) The city fiscal officer shall deposit in the fund all amounts  
 32 received under this chapter.

33 (c) Money earned from the investment of money in the fund  
 34 becomes a part of the fund.

35 Sec. 9. Money in the food and beverage tax receipts fund must  
 36 be used by the city only for the following purposes:

37 (1) Park and recreation purposes, including the purchase of  
 38 land for park and recreation purposes.

39 (2) Tourism related purposes or facilities, including the  
 40 purchase of land for tourism related purposes.

41 (3) The pledge of money under IC 5-1-14-4 for bonds, leases,  
 42 or other obligations incurred for a purpose described in



1 subdivisions (1) and (2).  
 2 Revenue derived from the imposition of a tax under this chapter  
 3 may be treated by the city as additional revenue for the purpose of  
 4 fixing its budget for the budget year during which the revenues are  
 5 to be distributed to the city.

6 Sec. 10. With respect to obligations for which a pledge has been  
 7 made under section 9 of this chapter, the general assembly  
 8 covenants with the holders of the obligations that this chapter will  
 9 not be repealed or amended in a manner that will adversely affect  
 10 the imposition or collection of the tax imposed under this chapter  
 11 if the payment of any of the obligations is outstanding.

12 Sec. 11. (a) If the city imposes the tax authorized by this chapter,  
 13 the tax terminates on January 1, 2047.

14 (b) This chapter expires January 1, 2047.

15 SECTION 64. IC 6-9-64 IS ADDED TO THE INDIANA CODE AS  
 16 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY  
 17 1, 2025]:

18 **Chapter 64. Richmond Food and Beverage Tax**

19 **Sec. 1. This chapter applies to the city of Richmond.**

20 **Sec. 2. The definitions in IC 6-9-12-1 apply throughout this**  
 21 **chapter.**

22 **Sec. 3. (a) The fiscal body of the city may adopt an ordinance to**  
 23 **impose an excise tax, known as the city food and beverage tax, on**  
 24 **transactions described in section 4 of this chapter. The fiscal body**  
 25 **of the city may adopt an ordinance under this subsection only after**  
 26 **the city fiscal body has previously:**

27 (1) adopted a resolution in support of the proposed city food  
 28 and beverage tax; and

29 (2) held at least one (1) separate public hearing in which a  
 30 discussion of the proposed ordinance to impose the city food  
 31 and beverage tax is the only substantive issue on the agenda  
 32 for the public hearing.

33 (b) If the city fiscal body adopts an ordinance under subsection  
 34 (a), the city fiscal body shall immediately send a certified copy of  
 35 the ordinance to the department of state revenue.

36 (c) If the city fiscal body adopts an ordinance under subsection  
 37 (a), the city food and beverage tax applies to transactions that  
 38 occur after the last day of the month following the month in which  
 39 the ordinance is adopted.

40 **Sec. 4. (a) Except as provided in subsection (c), a tax imposed**  
 41 **under section 3 of this chapter applies to a transaction in which**  
 42 **food or beverage is furnished, prepared, or served:**



- 1           (1) for consumption at a location or on equipment provided by  
2           a retail merchant;  
3           (2) in the city; and  
4           (3) by a retail merchant for consideration.
- 5           (b) Transactions described in subsection (a)(1) include  
6           transactions in which food or beverage is:  
7           (1) served by a retail merchant off the merchant's premises;  
8           (2) sold in a heated state or heated by a retail merchant;  
9           (3) made of two (2) or more food ingredients, mixed or  
10           combined by a retail merchant for sale as a single item (other  
11           than food that is only cut, repackaged, or pasteurized by the  
12           seller, and eggs, fish, meat, poultry, and foods containing these  
13           raw animal foods requiring cooking by the consumer as  
14           recommended by the federal Food and Drug Administration  
15           in chapter 3, subpart 3-401.11 of its Food Code so as to  
16           prevent food borne illnesses); or  
17           (4) sold with eating utensils provided by a retail merchant,  
18           including plates, knives, forks, spoons, glasses, cups, napkins,  
19           or straws (for purposes of this subdivision, a plate does not  
20           include a container or package used to transport food).
- 21           (c) The city food and beverage tax does not apply to the  
22           furnishing, preparing, or serving of a food or beverage in a  
23           transaction that is exempt, or to the extent the transaction is  
24           exempt, from the state gross retail tax imposed by IC 6-2.5.
- 25           Sec. 5. The city food and beverage tax rate:  
26           (1) must be imposed in an increment of twenty-five  
27           hundredths percent (0.25%); and  
28           (2) may not exceed one percent (1%);  
29           of the gross retail income received by the merchant from the food  
30           or beverage transaction described in section 4 of this chapter. For  
31           purposes of this chapter, the gross retail income received by the  
32           retail merchant from a transaction does not include the amount of  
33           tax imposed on the transaction under IC 6-2.5.
- 34           Sec. 6. A tax imposed under this chapter shall be imposed, paid,  
35           and collected in the same manner that the state gross retail tax is  
36           imposed, paid, and collected under IC 6-2.5. However, the return  
37           to be filed with the payment of the tax imposed under this chapter  
38           may be made on a separate return or may be combined with the  
39           return filed for the payment of the state gross retail tax, as  
40           prescribed by the department of state revenue.
- 41           Sec. 7. The amounts received from the tax imposed under this  
42           chapter shall be paid monthly by the treasurer of state to the city



1 fiscal officer upon warrants issued by the state comptroller.

2 **Sec. 8. (a) If a tax is imposed under section 3 of this chapter by**  
 3 **the city, the city fiscal officer shall establish a food and beverage**  
 4 **tax receipts fund.**

5 **(b) The city fiscal officer shall deposit in the fund all amounts**  
 6 **received under this chapter.**

7 **(c) Money earned from the investment of money in the fund**  
 8 **becomes a part of the fund.**

9 **Sec. 9. Money in the food and beverage tax receipts fund must**  
 10 **be used by the city only for the following purposes:**

11 **(1) Parks and recreation, including trails.**

12 **(2) Activation of the Whitewater Gorge.**

13 **(3) The pledge of money under IC 5-1-14-4 for bonds, leases,**  
 14 **or other obligations incurred for a purpose described in**  
 15 **subdivision (1) or (2).**

16 **Sec. 10. With respect to obligations for which a pledge has been**  
 17 **made under section 9 of this chapter, the general assembly**  
 18 **covenants with the holders of the obligations that this chapter will**  
 19 **not be repealed or amended in a manner that will adversely affect**  
 20 **the imposition or collection of the tax imposed under this chapter**  
 21 **if the payment of any of the obligations is outstanding.**

22 **Sec. 11. (a) If the city imposes the tax authorized by this chapter,**  
 23 **the tax terminates on January 1, 2047.**

24 **(b) This chapter expires January 1, 2047.**

25 SECTION 65. IC 6-9-65 IS ADDED TO THE INDIANA CODE AS  
 26 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY  
 27 1, 2025]:

28 **Chapter 65. Centerville Food and Beverage Tax**

29 **Sec. 1. This chapter applies to the town of Centerville.**

30 **Sec. 2. The definitions in IC 6-9-12-1 apply throughout this**  
 31 **chapter.**

32 **Sec. 3. (a) The fiscal body of the town may adopt an ordinance**  
 33 **to impose an excise tax, known as the town food and beverage tax,**  
 34 **on transactions described in section 4 of this chapter. The fiscal**  
 35 **body of the town may adopt an ordinance under this subsection**  
 36 **only after the town fiscal body has previously:**

37 **(1) adopted a resolution in support of the proposed town food**  
 38 **and beverage tax; and**

39 **(2) held at least one (1) separate public hearing in which a**  
 40 **discussion of the proposed ordinance to impose the town food**  
 41 **and beverage tax is the only substantive issue on the agenda**  
 42 **for the public hearing.**



1           (b) If the town fiscal body adopts an ordinance under subsection  
2 (a), the town fiscal body shall immediately send a certified copy of  
3 the ordinance to the department of state revenue.

4           (c) If the town fiscal body adopts an ordinance under subsection  
5 (a), the town food and beverage tax applies to transactions that  
6 occur after the last day of the month following the month in which  
7 the ordinance is adopted.

8           Sec. 4. (a) Except as provided in subsection (c), a tax imposed  
9 under section 3 of this chapter applies to a transaction in which  
10 food or beverage is furnished, prepared, or served:

11           (1) for consumption at a location or on equipment provided by  
12 a retail merchant;

13           (2) in the town; and

14           (3) by a retail merchant for consideration.

15           (b) Transactions described in subsection (a)(1) include  
16 transactions in which food or beverage is:

17           (1) served by a retail merchant off the merchant's premises;

18           (2) sold in a heated state or heated by a retail merchant;

19           (3) made of two (2) or more food ingredients, mixed or  
20 combined by a retail merchant for sale as a single item (other  
21 than food that is only cut, repackaged, or pasteurized by the  
22 seller, and eggs, fish, meat, poultry, and foods containing these  
23 raw animal foods requiring cooking by the consumer as  
24 recommended by the federal Food and Drug Administration  
25 in chapter 3, subpart 3-401.11 of its Food Code so as to  
26 prevent food borne illnesses); or

27           (4) sold with eating utensils provided by a retail merchant,  
28 including plates, knives, forks, spoons, glasses, cups, napkins,  
29 or straws (for purposes of this subdivision, a plate does not  
30 include a container or package used to transport food).

31           (c) The town food and beverage tax does not apply to the  
32 furnishing, preparing, or serving of a food or beverage in a  
33 transaction that is exempt, or to the extent the transaction is  
34 exempt, from the state gross retail tax imposed by IC 6-2.5.

35           Sec. 5. The town food and beverage tax rate:

36           (1) must be imposed in an increment of twenty-five  
37 hundredths percent (0.25%); and

38           (2) may not exceed one percent (1%);

39 of the gross retail income received by the merchant from the food  
40 or beverage transaction described in section 4 of this chapter. For  
41 purposes of this chapter, the gross retail income received by the  
42 retail merchant from a transaction does not include the amount of



1 tax imposed on the transaction under IC 6-2.5.

2 **Sec. 6.** A tax imposed under this chapter shall be imposed, paid,  
3 and collected in the same manner that the state gross retail tax is  
4 imposed, paid, and collected under IC 6-2.5. However, the return  
5 to be filed with the payment of the tax imposed under this chapter  
6 may be made on a separate return or may be combined with the  
7 return filed for the payment of the state gross retail tax, as  
8 prescribed by the department of state revenue.

9 **Sec. 7.** The amounts received from the tax imposed under this  
10 chapter shall be paid monthly by the treasurer of state to the town  
11 fiscal officer upon warrants issued by the state comptroller.

12 **Sec. 8. (a)** If a tax is imposed under section 3 of this chapter by  
13 the town, the town fiscal officer shall establish a food and beverage  
14 tax receipts fund.

15 **(b)** The town fiscal officer shall deposit in the fund all amounts  
16 received under this chapter.

17 **(c)** Money earned from the investment of money in the fund  
18 becomes a part of the fund.

19 **Sec. 9.** Money in the food and beverage tax receipts fund must  
20 be used by the town only for the following purposes:

21 **(1)** Community and economic development projects that are  
22 listed in the Wayne County Strategic Plan, excluding  
23 infrastructure.

24 **(2)** The pledge of money under IC 5-1-14-4 for bonds, leases,  
25 or other obligations incurred for a purpose described in  
26 subdivision (1).

27 **Sec. 10.** With respect to obligations for which a pledge has been  
28 made under section 9 of this chapter, the general assembly  
29 covenants with the holders of the obligations that this chapter will  
30 not be repealed or amended in a manner that will adversely affect  
31 the imposition or collection of the tax imposed under this chapter  
32 if the payment of any of the obligations is outstanding.

33 **Sec. 11. (a)** If the town imposes the tax authorized by this  
34 chapter, the tax terminates on January 1, 2047.

35 **(b)** This chapter expires January 1, 2047.

36 SECTION 66. IC 6-9-66 IS ADDED TO THE INDIANA CODE AS  
37 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY  
38 1, 2025]:

39 **Chapter 66. Cambridge City Food and Beverage Tax**

40 **Sec. 1.** This chapter applies to the town of Cambridge City.

41 **Sec. 2.** The definitions in IC 6-9-12-1 apply throughout this  
42 chapter.



1           **Sec. 3. (a) The fiscal body of the town may adopt an ordinance**  
 2 **to impose an excise tax, known as the town food and beverage tax,**  
 3 **on transactions described in section 4 of this chapter. The fiscal**  
 4 **body of the town may adopt an ordinance under this subsection**  
 5 **only after the town fiscal body has previously:**

6           **(1) adopted a resolution in support of the proposed town food**  
 7 **and beverage tax; and**

8           **(2) held at least one (1) separate public hearing in which a**  
 9 **discussion of the proposed ordinance to impose the town food**  
 10 **and beverage tax is the only substantive issue on the agenda**  
 11 **for the public hearing.**

12           **(b) If the town fiscal body adopts an ordinance under subsection**  
 13 **(a), the town fiscal body shall immediately send a certified copy of**  
 14 **the ordinance to the department of state revenue.**

15           **(c) If the town fiscal body adopts an ordinance under subsection**  
 16 **(a), the town food and beverage tax applies to transactions that**  
 17 **occur after the last day of the month following the month in which**  
 18 **the ordinance is adopted.**

19           **Sec. 4. (a) Except as provided in subsection (c), a tax imposed**  
 20 **under section 3 of this chapter applies to a transaction in which**  
 21 **food or beverage is furnished, prepared, or served:**

22           **(1) for consumption at a location or on equipment provided by**  
 23 **a retail merchant;**

24           **(2) in the town; and**

25           **(3) by a retail merchant for consideration.**

26           **(b) Transactions described in subsection (a)(1) include**  
 27 **transactions in which food or beverage is:**

28           **(1) served by a retail merchant off the merchant's premises;**

29           **(2) sold in a heated state or heated by a retail merchant;**

30           **(3) made of two (2) or more food ingredients, mixed or**  
 31 **combined by a retail merchant for sale as a single item (other**  
 32 **than food that is only cut, repackaged, or pasteurized by the**  
 33 **seller, and eggs, fish, meat, poultry, and foods containing these**  
 34 **raw animal foods requiring cooking by the consumer as**  
 35 **recommended by the federal Food and Drug Administration**  
 36 **in chapter 3, subpart 3-401.11 of its Food Code so as to**  
 37 **prevent food borne illnesses); or**

38           **(4) sold with eating utensils provided by a retail merchant,**  
 39 **including plates, knives, forks, spoons, glasses, cups, napkins,**  
 40 **or straws (for purposes of this subdivision, a plate does not**  
 41 **include a container or package used to transport food).**

42           **(c) The town food and beverage tax does not apply to the**



1 furnishing, preparing, or serving of a food or beverage in a  
 2 transaction that is exempt, or to the extent the transaction is  
 3 exempt, from the state gross retail tax imposed by IC 6-2.5.

4 **Sec. 5. The town food and beverage tax rate:**

5 (1) must be imposed in an increment of twenty-five  
 6 hundredths percent (0.25%); and

7 (2) may not exceed one percent (1%);

8 of the gross retail income received by the merchant from the food  
 9 or beverage transaction described in section 4 of this chapter. For  
 10 purposes of this chapter, the gross retail income received by the  
 11 retail merchant from a transaction does not include the amount of  
 12 tax imposed on the transaction under IC 6-2.5.

13 **Sec. 6. A tax imposed under this chapter shall be imposed, paid,**  
 14 **and collected in the same manner that the state gross retail tax is**  
 15 **imposed, paid, and collected under IC 6-2.5. However, the return**  
 16 **to be filed with the payment of the tax imposed under this chapter**  
 17 **may be made on a separate return or may be combined with the**  
 18 **return filed for the payment of the state gross retail tax, as**  
 19 **prescribed by the department of state revenue.**

20 **Sec. 7. The amounts received from the tax imposed under this**  
 21 **chapter shall be paid monthly by the treasurer of state to the town**  
 22 **fiscal officer upon warrants issued by the state comptroller.**

23 **Sec. 8. (a) If a tax is imposed under section 3 of this chapter by**  
 24 **the town, the town fiscal officer shall establish a food and beverage**  
 25 **tax receipts fund.**

26 (b) The town fiscal officer shall deposit in the fund all amounts  
 27 received under this chapter.

28 (c) Money earned from the investment of money in the fund  
 29 becomes a part of the fund.

30 **Sec. 9. Money in the food and beverage tax receipts fund must**  
 31 **be used by the town only for the following purposes:**

32 (1) Community and economic development projects that are  
 33 listed in the Wayne County Strategic Plan, excluding  
 34 infrastructure.

35 (2) The pledge of money under IC 5-1-14-4 for bonds, leases,  
 36 or other obligations incurred for a purpose described in  
 37 subdivision (1).

38 **Sec. 10. With respect to obligations for which a pledge has been**  
 39 **made under section 9 of this chapter, the general assembly**  
 40 **covenants with the holders of the obligations that this chapter will**  
 41 **not be repealed or amended in a manner that will adversely affect**  
 42 **the imposition or collection of the tax imposed under this chapter**



1 if the payment of any of the obligations is outstanding.

2 **Sec. 11. (a) If the town imposes the tax authorized by this**  
 3 **chapter, the tax terminates on January 1, 2047.**

4 **(b) This chapter expires January 1, 2047.**

5 SECTION 67. IC 6-9-67 IS ADDED TO THE INDIANA CODE AS  
 6 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY  
 7 1, 2025]:

8 **Chapter 67. Hagerstown Food and Beverage Tax**

9 **Sec. 1. This chapter applies to the town of Hagerstown.**

10 **Sec. 2. The definitions in IC 6-9-12-1 apply throughout this**  
 11 **chapter.**

12 **Sec. 3. (a) The fiscal body of the town may adopt an ordinance**  
 13 **to impose an excise tax, known as the town food and beverage tax,**  
 14 **on transactions described in section 4 of this chapter. The fiscal**  
 15 **body of the town may adopt an ordinance under this subsection**  
 16 **only after the town fiscal body has previously:**

17 (1) adopted a resolution in support of the proposed town food  
 18 and beverage tax; and

19 (2) held at least one (1) separate public hearing in which a  
 20 discussion of the proposed ordinance to impose the town food  
 21 and beverage tax is the only substantive issue on the agenda  
 22 for the public hearing.

23 **(b) If the town fiscal body adopts an ordinance under subsection**  
 24 **(a), the town fiscal body shall immediately send a certified copy of**  
 25 **the ordinance to the department of state revenue.**

26 **(c) If the town fiscal body adopts an ordinance under subsection**  
 27 **(a), the town food and beverage tax applies to transactions that**  
 28 **occur after the last day of the month following the month in which**  
 29 **the ordinance is adopted.**

30 **Sec. 4. (a) Except as provided in subsection (c), a tax imposed**  
 31 **under section 3 of this chapter applies to a transaction in which**  
 32 **food or beverage is furnished, prepared, or served:**

33 (1) for consumption at a location or on equipment provided by  
 34 a retail merchant;

35 (2) in the town; and

36 (3) by a retail merchant for consideration.

37 **(b) Transactions described in subsection (a)(1) include**  
 38 **transactions in which food or beverage is:**

39 (1) served by a retail merchant off the merchant's premises;

40 (2) sold in a heated state or heated by a retail merchant;

41 (3) made of two (2) or more food ingredients, mixed or  
 42 combined by a retail merchant for sale as a single item (other



1 than food that is only cut, repackaged, or pasteurized by the  
 2 seller, and eggs, fish, meat, poultry, and foods containing these  
 3 raw animal foods requiring cooking by the consumer as  
 4 recommended by the federal Food and Drug Administration  
 5 in chapter 3, subpart 3-401.11 of its Food Code so as to  
 6 prevent food borne illnesses); or

7 (4) sold with eating utensils provided by a retail merchant,  
 8 including plates, knives, forks, spoons, glasses, cups, napkins,  
 9 or straws (for purposes of this subdivision, a plate does not  
 10 include a container or package used to transport food).

11 (c) The town food and beverage tax does not apply to the  
 12 furnishing, preparing, or serving of a food or beverage in a  
 13 transaction that is exempt, or to the extent the transaction is  
 14 exempt, from the state gross retail tax imposed by IC 6-2.5.

15 **Sec. 5. The town food and beverage tax rate:**

16 (1) must be imposed in an increment of twenty-five  
 17 hundredths percent (0.25%); and

18 (2) may not exceed one percent (1%);

19 of the gross retail income received by the merchant from the food  
 20 or beverage transaction described in section 4 of this chapter. For  
 21 purposes of this chapter, the gross retail income received by the  
 22 retail merchant from a transaction does not include the amount of  
 23 tax imposed on the transaction under IC 6-2.5.

24 **Sec. 6. A tax imposed under this chapter shall be imposed, paid,**  
 25 **and collected in the same manner that the state gross retail tax is**  
 26 **imposed, paid, and collected under IC 6-2.5. However, the return**  
 27 **to be filed with the payment of the tax imposed under this chapter**  
 28 **may be made on a separate return or may be combined with the**  
 29 **return filed for the payment of the state gross retail tax, as**  
 30 **prescribed by the department of state revenue.**

31 **Sec. 7. The amounts received from the tax imposed under this**  
 32 **chapter shall be paid monthly by the treasurer of state to the town**  
 33 **fiscal officer upon warrants issued by the state comptroller.**

34 **Sec. 8. (a) If a tax is imposed under section 3 of this chapter by**  
 35 **the town, the town fiscal officer shall establish a food and beverage**  
 36 **tax receipts fund.**

37 **(b) The town fiscal officer shall deposit in the fund all amounts**  
 38 **received under this chapter.**

39 **(c) Money earned from the investment of money in the fund**  
 40 **becomes a part of the fund.**

41 **Sec. 9. Money in the food and beverage tax receipts fund must**  
 42 **be used by the town only for the following purposes:**



1           **(1) Community and economic development projects that are**  
2           **listed in the Wayne County Strategic Plan, excluding**  
3           **infrastructure.**  
4           **(2) The pledge of money under IC 5-1-14-4 for bonds, leases,**  
5           **or other obligations incurred for a purpose described in**  
6           **subdivision (1).**  
7           **Sec. 10. With respect to obligations for which a pledge has been**  
8           **made under section 9 of this chapter, the general assembly**  
9           **covenants with the holders of the obligations that this chapter will**  
10           **not be repealed or amended in a manner that will adversely affect**  
11           **the imposition or collection of the tax imposed under this chapter**  
12           **if the payment of any of the obligations is outstanding.**  
13           **Sec. 11. (a) If the town imposes the tax authorized by this**  
14           **chapter, the tax terminates on January 1, 2047.**  
15           **(b) This chapter expires January 1, 2047.**  
16           **SECTION 68. IC 6-9-68 IS ADDED TO THE INDIANA CODE AS**  
17           **A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY**  
18           **1, 2025]:**  
19           **Chapter 68. Fountain City Food and Beverage Tax**  
20           **Sec. 1. This chapter applies to the town of Fountain City.**  
21           **Sec. 2. The definitions in IC 6-9-12-1 apply throughout this**  
22           **chapter.**  
23           **Sec. 3. (a) The fiscal body of the town may adopt an ordinance**  
24           **to impose an excise tax, known as the town food and beverage tax,**  
25           **on transactions described in section 4 of this chapter. The fiscal**  
26           **body of the town may adopt an ordinance under this subsection**  
27           **only after the town fiscal body has previously:**  
28                   **(1) adopted a resolution in support of the proposed town food**  
29                   **and beverage tax; and**  
30                   **(2) held at least one (1) separate public hearing in which a**  
31                   **discussion of the proposed ordinance to impose the town food**  
32                   **and beverage tax is the only substantive issue on the agenda**  
33                   **for the public hearing.**  
34                   **(b) If the town fiscal body adopts an ordinance under subsection**  
35                   **(a), the town fiscal body shall immediately send a certified copy of**  
36                   **the ordinance to the department of state revenue.**  
37                   **(c) If the town fiscal body adopts an ordinance under subsection**  
38                   **(a), the town food and beverage tax applies to transactions that**  
39                   **occur after the last day of the month following the month in which**  
40                   **the ordinance is adopted.**  
41           **Sec. 4. (a) Except as provided in subsection (c), a tax imposed**  
42           **under section 3 of this chapter applies to a transaction in which**



1 food or beverage is furnished, prepared, or served:

- 2 (1) for consumption at a location or on equipment provided by  
 3 a retail merchant;  
 4 (2) in the town; and  
 5 (3) by a retail merchant for consideration.

6 (b) Transactions described in subsection (a)(1) include  
 7 transactions in which food or beverage is:

- 8 (1) served by a retail merchant off the merchant's premises;  
 9 (2) sold in a heated state or heated by a retail merchant;  
 10 (3) made of two (2) or more food ingredients, mixed or  
 11 combined by a retail merchant for sale as a single item (other  
 12 than food that is only cut, repackaged, or pasteurized by the  
 13 seller, and eggs, fish, meat, poultry, and foods containing these  
 14 raw animal foods requiring cooking by the consumer as  
 15 recommended by the federal Food and Drug Administration  
 16 in chapter 3, subpart 3-401.11 of its Food Code so as to  
 17 prevent food borne illnesses); or  
 18 (4) sold with eating utensils provided by a retail merchant,  
 19 including plates, knives, forks, spoons, glasses, cups, napkins,  
 20 or straws (for purposes of this subdivision, a plate does not  
 21 include a container or package used to transport food).

22 (c) The town food and beverage tax does not apply to the  
 23 furnishing, preparing, or serving of a food or beverage in a  
 24 transaction that is exempt, or to the extent the transaction is  
 25 exempt, from the state gross retail tax imposed by IC 6-2.5.

26 **Sec. 5. The town food and beverage tax rate:**

- 27 (1) must be imposed in an increment of twenty-five  
 28 hundredths percent (0.25%); and  
 29 (2) may not exceed one percent (1%);

30 of the gross retail income received by the merchant from the food  
 31 or beverage transaction described in section 4 of this chapter. For  
 32 purposes of this chapter, the gross retail income received by the  
 33 retail merchant from a transaction does not include the amount of  
 34 tax imposed on the transaction under IC 6-2.5.

35 **Sec. 6. A tax imposed under this chapter shall be imposed, paid,  
 36 and collected in the same manner that the state gross retail tax is  
 37 imposed, paid, and collected under IC 6-2.5. However, the return  
 38 to be filed with the payment of the tax imposed under this chapter  
 39 may be made on a separate return or may be combined with the  
 40 return filed for the payment of the state gross retail tax, as  
 41 prescribed by the department of state revenue.**

42 **Sec. 7. The amounts received from the tax imposed under this**



1 chapter shall be paid monthly by the treasurer of state to the town  
2 fiscal officer upon warrants issued by the state comptroller.

3 **Sec. 8. (a) If a tax is imposed under section 3 of this chapter by**  
4 **the town, the town fiscal officer shall establish a food and beverage**  
5 **tax receipts fund.**

6 **(b) The town fiscal officer shall deposit in the fund all amounts**  
7 **received under this chapter.**

8 **(c) Money earned from the investment of money in the fund**  
9 **becomes a part of the fund.**

10 **Sec. 9. Money in the food and beverage tax receipts fund must**  
11 **be used by the town only for the following purposes:**

12 **(1) Community and economic development projects that are**  
13 **listed in the Wayne County Strategic Plan, excluding**  
14 **infrastructure.**

15 **(2) The pledge of money under IC 5-1-14-4 for bonds, leases,**  
16 **or other obligations incurred for a purpose described in**  
17 **subdivision (1).**

18 **Sec. 10. With respect to obligations for which a pledge has been**  
19 **made under section 9 of this chapter, the general assembly**  
20 **covenants with the holders of the obligations that this chapter will**  
21 **not be repealed or amended in a manner that will adversely affect**  
22 **the imposition or collection of the tax imposed under this chapter**  
23 **if the payment of any of the obligations is outstanding.**

24 **Sec. 11. (a) If the town imposes the tax authorized by this**  
25 **chapter, the tax terminates on January 1, 2047.**

26 **(b) This chapter expires January 1, 2047.**

27 SECTION 69. IC 6-9-69 IS ADDED TO THE INDIANA CODE AS  
28 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY  
29 1, 2025]:

30 **Chapter 69. Greens Fork Food and Beverage Tax**

31 **Sec. 1. This chapter applies to the town of Greens Fork.**

32 **Sec. 2. The definitions in IC 6-9-12-1 apply throughout this**  
33 **chapter.**

34 **Sec. 3. (a) The fiscal body of the town may adopt an ordinance**  
35 **to impose an excise tax, known as the town food and beverage tax,**  
36 **on transactions described in section 4 of this chapter. The fiscal**  
37 **body of the town may adopt an ordinance under this subsection**  
38 **only after the town fiscal body has previously:**

39 **(1) adopted a resolution in support of the proposed town food**  
40 **and beverage tax; and**

41 **(2) held at least one (1) separate public hearing in which a**  
42 **discussion of the proposed ordinance to impose the town food**



- 1           and beverage tax is the only substantive issue on the agenda  
2           for the public hearing.
- 3           (b) If the town fiscal body adopts an ordinance under subsection  
4 (a), the town fiscal body shall immediately send a certified copy of  
5 the ordinance to the department of state revenue.
- 6           (c) If the town fiscal body adopts an ordinance under subsection  
7 (a), the town food and beverage tax applies to transactions that  
8 occur after the last day of the month following the month in which  
9 the ordinance is adopted.
- 10          Sec. 4. (a) Except as provided in subsection (c), a tax imposed  
11 under section 3 of this chapter applies to a transaction in which  
12 food or beverage is furnished, prepared, or served:
- 13           (1) for consumption at a location or on equipment provided by  
14 a retail merchant;
- 15           (2) in the town; and
- 16           (3) by a retail merchant for consideration.
- 17          (b) Transactions described in subsection (a)(1) include  
18 transactions in which food or beverage is:
- 19           (1) served by a retail merchant off the merchant's premises;
- 20           (2) sold in a heated state or heated by a retail merchant;
- 21           (3) made of two (2) or more food ingredients, mixed or  
22 combined by a retail merchant for sale as a single item (other  
23 than food that is only cut, repackaged, or pasteurized by the  
24 seller, and eggs, fish, meat, poultry, and foods containing these  
25 raw animal foods requiring cooking by the consumer as  
26 recommended by the federal Food and Drug Administration  
27 in chapter 3, subpart 3-401.11 of its Food Code so as to  
28 prevent food borne illnesses); or
- 29           (4) sold with eating utensils provided by a retail merchant,  
30 including plates, knives, forks, spoons, glasses, cups, napkins,  
31 or straws (for purposes of this subdivision, a plate does not  
32 include a container or package used to transport food).
- 33          (c) The town food and beverage tax does not apply to the  
34 furnishing, preparing, or serving of a food or beverage in a  
35 transaction that is exempt, or to the extent the transaction is  
36 exempt, from the state gross retail tax imposed by IC 6-2.5.
- 37          Sec. 5. The town food and beverage tax rate:
- 38           (1) must be imposed in an increment of twenty-five  
39 hundredths percent (0.25%); and
- 40           (2) may not exceed one percent (1%);
- 41 of the gross retail income received by the merchant from the food  
42 or beverage transaction described in section 4 of this chapter. For



1 purposes of this chapter, the gross retail income received by the  
2 retail merchant from a transaction does not include the amount of  
3 tax imposed on the transaction under IC 6-2.5.

4 **Sec. 6.** A tax imposed under this chapter shall be imposed, paid,  
5 and collected in the same manner that the state gross retail tax is  
6 imposed, paid, and collected under IC 6-2.5. However, the return  
7 to be filed with the payment of the tax imposed under this chapter  
8 may be made on a separate return or may be combined with the  
9 return filed for the payment of the state gross retail tax, as  
10 prescribed by the department of state revenue.

11 **Sec. 7.** The amounts received from the tax imposed under this  
12 chapter shall be paid monthly by the treasurer of state to the town  
13 fiscal officer upon warrants issued by the state comptroller.

14 **Sec. 8. (a)** If a tax is imposed under section 3 of this chapter by  
15 the town, the town fiscal officer shall establish a food and beverage  
16 tax receipts fund.

17 **(b)** The town fiscal officer shall deposit in the fund all amounts  
18 received under this chapter.

19 **(c)** Money earned from the investment of money in the fund  
20 becomes a part of the fund.

21 **Sec. 9.** Money in the food and beverage tax receipts fund must  
22 be used by the town only for the following purposes:

23 **(1)** Community and economic development projects that are  
24 listed in the Wayne County Strategic Plan, excluding  
25 infrastructure.

26 **(2)** The pledge of money under IC 5-1-14-4 for bonds, leases,  
27 or other obligations incurred for a purpose described in  
28 subdivision (1).

29 **Sec. 10.** With respect to obligations for which a pledge has been  
30 made under section 9 of this chapter, the general assembly  
31 covenants with the holders of the obligations that this chapter will  
32 not be repealed or amended in a manner that will adversely affect  
33 the imposition or collection of the tax imposed under this chapter  
34 if the payment of any of the obligations is outstanding.

35 **Sec. 11. (a)** If the town imposes the tax authorized by this  
36 chapter, the tax terminates on January 1, 2047.

37 **(b)** This chapter expires January 1, 2047.

38 SECTION 70. IC 6-9-70 IS ADDED TO THE INDIANA CODE AS  
39 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY  
40 1, 2025]:

41 **Chapter 70. Milton Food and Beverage Tax**

42 **Sec. 1.** This chapter applies to the town of Milton.



1           **Sec. 2.** The definitions in IC 6-9-12-1 apply throughout this  
2 chapter.

3           **Sec. 3. (a)** The fiscal body of the town may adopt an ordinance  
4 to impose an excise tax, known as the town food and beverage tax,  
5 on transactions described in section 4 of this chapter. The fiscal  
6 body of the town may adopt an ordinance under this subsection  
7 only after the town fiscal body has previously:

8               (1) adopted a resolution in support of the proposed town food  
9 and beverage tax; and

10              (2) held at least one (1) separate public hearing in which a  
11 discussion of the proposed ordinance to impose the town food  
12 and beverage tax is the only substantive issue on the agenda  
13 for the public hearing.

14           **(b)** If the town fiscal body adopts an ordinance under subsection  
15 **(a)**, the town fiscal body shall immediately send a certified copy of  
16 the ordinance to the department of state revenue.

17           **(c)** If the town fiscal body adopts an ordinance under subsection  
18 **(a)**, the town food and beverage tax applies to transactions that  
19 occur after the last day of the month following the month in which  
20 the ordinance is adopted.

21           **Sec. 4. (a)** Except as provided in subsection **(c)**, a tax imposed  
22 under section 3 of this chapter applies to a transaction in which  
23 food or beverage is furnished, prepared, or served:

24               (1) for consumption at a location or on equipment provided by  
25 a retail merchant;

26               (2) in the town; and

27               (3) by a retail merchant for consideration.

28           **(b)** Transactions described in subsection **(a)(1)** include  
29 transactions in which food or beverage is:

30               (1) served by a retail merchant off the merchant's premises;

31               (2) sold in a heated state or heated by a retail merchant;

32               (3) made of two (2) or more food ingredients, mixed or  
33 combined by a retail merchant for sale as a single item (other  
34 than food that is only cut, repackaged, or pasteurized by the  
35 seller, and eggs, fish, meat, poultry, and foods containing these  
36 raw animal foods requiring cooking by the consumer as  
37 recommended by the federal Food and Drug Administration  
38 in chapter 3, subpart 3-401.11 of its Food Code so as to  
39 prevent food borne illnesses); or

40               (4) sold with eating utensils provided by a retail merchant,  
41 including plates, knives, forks, spoons, glasses, cups, napkins,  
42 or straws (for purposes of this subdivision, a plate does not



1 include a container or package used to transport food).

2 (c) The town food and beverage tax does not apply to the  
3 furnishing, preparing, or serving of a food or beverage in a  
4 transaction that is exempt, or to the extent the transaction is  
5 exempt, from the state gross retail tax imposed by IC 6-2.5.

6 **Sec. 5. The town food and beverage tax rate:**

7 (1) must be imposed in an increment of twenty-five  
8 hundredths percent (0.25%); and

9 (2) may not exceed one percent (1%);

10 of the gross retail income received by the merchant from the food  
11 or beverage transaction described in section 4 of this chapter. For  
12 purposes of this chapter, the gross retail income received by the  
13 retail merchant from a transaction does not include the amount of  
14 tax imposed on the transaction under IC 6-2.5.

15 **Sec. 6. A tax imposed under this chapter shall be imposed, paid,**  
16 **and collected in the same manner that the state gross retail tax is**  
17 **imposed, paid, and collected under IC 6-2.5. However, the return**  
18 **to be filed with the payment of the tax imposed under this chapter**  
19 **may be made on a separate return or may be combined with the**  
20 **return filed for the payment of the state gross retail tax, as**  
21 **prescribed by the department of state revenue.**

22 **Sec. 7. The amounts received from the tax imposed under this**  
23 **chapter shall be paid monthly by the treasurer of state to the town**  
24 **fiscal officer upon warrants issued by the state comptroller.**

25 **Sec. 8. (a) If a tax is imposed under section 3 of this chapter by**  
26 **the town, the town fiscal officer shall establish a food and beverage**  
27 **tax receipts fund.**

28 (b) The town fiscal officer shall deposit in the fund all amounts  
29 received under this chapter.

30 (c) Money earned from the investment of money in the fund  
31 becomes a part of the fund.

32 **Sec. 9. Money in the food and beverage tax receipts fund must**  
33 **be used by the town only for the following purposes:**

34 (1) Community and economic development projects that are  
35 listed in the Wayne County Strategic Plan, excluding  
36 infrastructure.

37 (2) The pledge of money under IC 5-1-14-4 for bonds, leases,  
38 or other obligations incurred for a purpose described in  
39 subdivision (1).

40 **Sec. 10. With respect to obligations for which a pledge has been**  
41 **made under section 9 of this chapter, the general assembly**  
42 **covenants with the holders of the obligations that this chapter will**



1 not be repealed or amended in a manner that will adversely affect  
 2 the imposition or collection of the tax imposed under this chapter  
 3 if the payment of any of the obligations is outstanding.

4 **Sec. 11. (a) If the town imposes the tax authorized by this**  
 5 **chapter, the tax terminates on January 1, 2047.**

6 **(b) This chapter expires January 1, 2047.**

7 SECTION 71. IC 6-9-71 IS ADDED TO THE INDIANA CODE AS  
 8 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY  
 9 1, 2025]:

10 **Chapter 71. Dublin Food and Beverage Tax**

11 **Sec. 1. This chapter applies to the town of Dublin.**

12 **Sec. 2. The definitions in IC 6-9-12-1 apply throughout this**  
 13 **chapter.**

14 **Sec. 3. (a) The fiscal body of the town may adopt an ordinance**  
 15 **to impose an excise tax, known as the town food and beverage tax,**  
 16 **on transactions described in section 4 of this chapter. The fiscal**  
 17 **body of the town may adopt an ordinance under this subsection**  
 18 **only after the town fiscal body has previously:**

19 (1) adopted a resolution in support of the proposed town food  
 20 and beverage tax; and

21 (2) held at least one (1) separate public hearing in which a  
 22 discussion of the proposed ordinance to impose the town food  
 23 and beverage tax is the only substantive issue on the agenda  
 24 for the public hearing.

25 **(b) If the town fiscal body adopts an ordinance under subsection**  
 26 **(a), the town fiscal body shall immediately send a certified copy of**  
 27 **the ordinance to the department of state revenue.**

28 **(c) If the town fiscal body adopts an ordinance under subsection**  
 29 **(a), the town food and beverage tax applies to transactions that**  
 30 **occur after the last day of the month following the month in which**  
 31 **the ordinance is adopted.**

32 **Sec. 4. (a) Except as provided in subsection (c), a tax imposed**  
 33 **under section 3 of this chapter applies to a transaction in which**  
 34 **food or beverage is furnished, prepared, or served:**

35 (1) for consumption at a location or on equipment provided by  
 36 a retail merchant;

37 (2) in the town; and

38 (3) by a retail merchant for consideration.

39 **(b) Transactions described in subsection (a)(1) include**  
 40 **transactions in which food or beverage is:**

41 (1) served by a retail merchant off the merchant's premises;

42 (2) sold in a heated state or heated by a retail merchant;



1 (3) made of two (2) or more food ingredients, mixed or  
 2 combined by a retail merchant for sale as a single item (other  
 3 than food that is only cut, repackaged, or pasteurized by the  
 4 seller, and eggs, fish, meat, poultry, and foods containing these  
 5 raw animal foods requiring cooking by the consumer as  
 6 recommended by the federal Food and Drug Administration  
 7 in chapter 3, subpart 3-401.11 of its Food Code so as to  
 8 prevent food borne illnesses); or

9 (4) sold with eating utensils provided by a retail merchant,  
 10 including plates, knives, forks, spoons, glasses, cups, napkins,  
 11 or straws (for purposes of this subdivision, a plate does not  
 12 include a container or package used to transport food).

13 (c) The town food and beverage tax does not apply to the  
 14 furnishing, preparing, or serving of a food or beverage in a  
 15 transaction that is exempt, or to the extent the transaction is  
 16 exempt, from the state gross retail tax imposed by IC 6-2.5.

17 **Sec. 5. The town food and beverage tax rate:**

18 (1) must be imposed in an increment of twenty-five  
 19 hundredths percent (0.25%); and

20 (2) may not exceed one percent (1%);

21 of the gross retail income received by the merchant from the food  
 22 or beverage transaction described in section 4 of this chapter. For  
 23 purposes of this chapter, the gross retail income received by the  
 24 retail merchant from a transaction does not include the amount of  
 25 tax imposed on the transaction under IC 6-2.5.

26 **Sec. 6. A tax imposed under this chapter shall be imposed, paid,**  
 27 **and collected in the same manner that the state gross retail tax is**  
 28 **imposed, paid, and collected under IC 6-2.5. However, the return**  
 29 **to be filed with the payment of the tax imposed under this chapter**  
 30 **may be made on a separate return or may be combined with the**  
 31 **return filed for the payment of the state gross retail tax, as**  
 32 **prescribed by the department of state revenue.**

33 **Sec. 7. The amounts received from the tax imposed under this**  
 34 **chapter shall be paid monthly by the treasurer of state to the town**  
 35 **fiscal officer upon warrants issued by the state comptroller.**

36 **Sec. 8. (a) If a tax is imposed under section 3 of this chapter by**  
 37 **the town, the town fiscal officer shall establish a food and beverage**  
 38 **tax receipts fund.**

39 (b) The town fiscal officer shall deposit in the fund all amounts  
 40 received under this chapter.

41 (c) Money earned from the investment of money in the fund  
 42 becomes a part of the fund.



1           **Sec. 9. Money in the food and beverage tax receipts fund must**  
 2 **be used by the town only for the following purposes:**

3           **(1) Community and economic development projects that are**  
 4 **listed in the Wayne County Strategic Plan, excluding**  
 5 **infrastructure.**

6           **(2) The pledge of money under IC 5-1-14-4 for bonds, leases,**  
 7 **or other obligations incurred for a purpose described in**  
 8 **subdivision (1).**

9           **Sec. 10. With respect to obligations for which a pledge has been**  
 10 **made under section 9 of this chapter, the general assembly**  
 11 **covenants with the holders of the obligations that this chapter will**  
 12 **not be repealed or amended in a manner that will adversely affect**  
 13 **the imposition or collection of the tax imposed under this chapter**  
 14 **if the payment of any of the obligations is outstanding.**

15           **Sec. 11. (a) If the town imposes the tax authorized by this**  
 16 **chapter, the tax terminates on January 1, 2047.**

17           **(b) This chapter expires January 1, 2047.**

18           **SECTION 72. IC 6-9-72 IS ADDED TO THE INDIANA CODE AS**  
 19 **A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY**  
 20 **1, 2025]:**

21           **Chapter 72. Mount Auburn Food and Beverage Tax**

22           **Sec. 1. This chapter applies to the town of Mount Auburn.**

23           **Sec. 2. The definitions in IC 6-9-12-1 apply throughout this**  
 24 **chapter.**

25           **Sec. 3. (a) The fiscal body of the town may adopt an ordinance**  
 26 **to impose an excise tax, known as the town food and beverage tax,**  
 27 **on transactions described in section 4 of this chapter. The fiscal**  
 28 **body of the town may adopt an ordinance under this subsection**  
 29 **only after the town fiscal body has previously:**

30           **(1) adopted a resolution in support of the proposed town food**  
 31 **and beverage tax; and**

32           **(2) held at least one (1) separate public hearing in which a**  
 33 **discussion of the proposed ordinance to impose the town food**  
 34 **and beverage tax is the only substantive issue on the agenda**  
 35 **for the public hearing.**

36           **(b) If the town fiscal body adopts an ordinance under subsection**  
 37 **(a), the town fiscal body shall immediately send a certified copy of**  
 38 **the ordinance to the department of state revenue.**

39           **(c) If the town fiscal body adopts an ordinance under subsection**  
 40 **(a), the town food and beverage tax applies to transactions that**  
 41 **occur after the last day of the month following the month in which**  
 42 **the ordinance is adopted.**



1           **Sec. 4. (a) Except as provided in subsection (c), a tax imposed**  
 2 **under section 3 of this chapter applies to a transaction in which**  
 3 **food or beverage is furnished, prepared, or served:**

- 4           **(1) for consumption at a location or on equipment provided by**  
 5 **a retail merchant;**  
 6           **(2) in the town; and**  
 7           **(3) by a retail merchant for consideration.**

8           **(b) Transactions described in subsection (a)(1) include**  
 9 **transactions in which food or beverage is:**

- 10           **(1) served by a retail merchant off the merchant's premises;**  
 11           **(2) sold in a heated state or heated by a retail merchant;**  
 12           **(3) made of two (2) or more food ingredients, mixed or**  
 13 **combined by a retail merchant for sale as a single item (other**  
 14 **than food that is only cut, repackaged, or pasteurized by the**  
 15 **seller, and eggs, fish, meat, poultry, and foods containing these**  
 16 **raw animal foods requiring cooking by the consumer as**  
 17 **recommended by the federal Food and Drug Administration**  
 18 **in chapter 3, subpart 3-401.11 of its Food Code so as to**  
 19 **prevent food borne illnesses); or**  
 20           **(4) sold with eating utensils provided by a retail merchant,**  
 21 **including plates, knives, forks, spoons, glasses, cups, napkins,**  
 22 **or straws (for purposes of this subdivision, a plate does not**  
 23 **include a container or package used to transport food).**

24           **(c) The town food and beverage tax does not apply to the**  
 25 **furnishing, preparing, or serving of a food or beverage in a**  
 26 **transaction that is exempt, or to the extent the transaction is**  
 27 **exempt, from the state gross retail tax imposed by IC 6-2.5.**

28           **Sec. 5. The town food and beverage tax rate:**

- 29           **(1) must be imposed in an increment of twenty-five**  
 30 **hundredths percent (0.25%); and**  
 31           **(2) may not exceed one percent (1%);**

32 **of the gross retail income received by the merchant from the food**  
 33 **or beverage transaction described in section 4 of this chapter. For**  
 34 **purposes of this chapter, the gross retail income received by the**  
 35 **retail merchant from a transaction does not include the amount of**  
 36 **tax imposed on the transaction under IC 6-2.5.**

37           **Sec. 6. A tax imposed under this chapter shall be imposed, paid,**  
 38 **and collected in the same manner that the state gross retail tax is**  
 39 **imposed, paid, and collected under IC 6-2.5. However, the return**  
 40 **to be filed with the payment of the tax imposed under this chapter**  
 41 **may be made on a separate return or may be combined with the**  
 42 **return filed for the payment of the state gross retail tax, as**



1 prescribed by the department of state revenue.  
 2       **Sec. 7.** The amounts received from the tax imposed under this  
 3 chapter shall be paid monthly by the treasurer of state to the town  
 4 fiscal officer upon warrants issued by the state comptroller.  
 5       **Sec. 8. (a)** If a tax is imposed under section 3 of this chapter by  
 6 the town, the town fiscal officer shall establish a food and beverage  
 7 tax receipts fund.  
 8       **(b)** The town fiscal officer shall deposit in the fund all amounts  
 9 received under this chapter.  
 10       **(c)** Money earned from the investment of money in the fund  
 11 becomes a part of the fund.  
 12       **Sec. 9.** Money in the food and beverage tax receipts fund must  
 13 be used by the town only for the following purposes:  
 14       **(1)** Community and economic development projects that are  
 15 listed in the Wayne County Strategic Plan, excluding  
 16 infrastructure.  
 17       **(2)** The pledge of money under IC 5-1-14-4 for bonds, leases,  
 18 or other obligations incurred for a purpose described in  
 19 subdivision (1).  
 20       **Sec. 10.** With respect to obligations for which a pledge has been  
 21 made under section 9 of this chapter, the general assembly  
 22 covenants with the holders of the obligations that this chapter will  
 23 not be repealed or amended in a manner that will adversely affect  
 24 the imposition or collection of the tax imposed under this chapter  
 25 if the payment of any of the obligations is outstanding.  
 26       **Sec. 11. (a)** If the town imposes the tax authorized by this  
 27 chapter, the tax terminates on January 1, 2047.  
 28       **(b)** This chapter expires January 1, 2047.  
 29       SECTION 73. IC 6-9-73 IS ADDED TO THE INDIANA CODE AS  
 30 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY  
 31 1, 2025]:  
 32       **Chapter 73. Madison Food and Beverage Tax**  
 33       **Sec. 1.** This chapter applies to the city of Madison.  
 34       **Sec. 2.** The definitions in IC 6-9-12-1 apply throughout this  
 35 chapter.  
 36       **Sec. 3. (a)** The fiscal body of the city may adopt an ordinance to  
 37 impose an excise tax, known as the city food and beverage tax, on  
 38 transactions described in section 4 of this chapter. The fiscal body  
 39 of the city may adopt an ordinance under this subsection only after  
 40 the fiscal body has previously held at least one (1) separate public  
 41 hearing in which a discussion of the proposed ordinance to impose  
 42 the city food and beverage tax is the only substantive issue on the



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agenda for the public hearing.

(b) If the city fiscal body adopts an ordinance under subsection (a), the city fiscal body shall immediately send a certified copy of the ordinance to the department of state revenue.

(c) If the city fiscal body adopts an ordinance under subsection (a), the city food and beverage tax applies to transactions that occur after the later of the following:

- (1) The day specified in the ordinance.
- (2) The last day of the month that succeeds the month in which the ordinance is adopted.

Sec. 4. (a) Except as provided in subsection (c), a tax imposed under section 3 of this chapter applies to a transaction in which food or beverage is furnished, prepared, or served:

- (1) for consumption at a location or on equipment provided by a retail merchant;
- (2) in the city; and
- (3) by a retail merchant for consideration.

(b) Transactions described in subsection (a)(1) include transactions in which food or beverage is:

- (1) served by a retail merchant off the merchant's premises;
- (2) sold in a heated state or heated by a retail merchant;
- (3) made of two (2) or more food ingredients, mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses); or
- (4) sold with eating utensils provided by a retail merchant, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not include a container or package used to transport food).

(c) The city food and beverage tax does not apply to the furnishing, preparing, or serving of a food or beverage in a transaction that is exempt, or to the extent the transaction is exempt, from the state gross retail tax imposed by IC 6-2.5.

Sec. 5. The city food and beverage tax rate:

- (1) must be imposed in an increment of twenty-five hundredths percent (0.25%); and
- (2) may not exceed one percent (1%);

of the gross retail income received by the merchant from the food



1 or beverage transaction described in section 4 of this chapter. For  
2 purposes of this chapter, the gross retail income received by the  
3 retail merchant from a transaction does not include the amount of  
4 tax imposed on the transaction under IC 6-2.5.

5 Sec. 6. A tax imposed under this chapter shall be imposed, paid,  
6 and collected in the same manner that the state gross retail tax is  
7 imposed, paid, and collected under IC 6-2.5. However, the return  
8 to be filed with the payment of the tax imposed under this chapter  
9 may be made on a separate return or may be combined with the  
10 return filed for the payment of the state gross retail tax, as  
11 prescribed by the department of state revenue.

12 Sec. 7. The amounts received from the tax imposed under this  
13 chapter shall be paid monthly by the treasurer of state to the city  
14 fiscal officer upon warrants issued by the state comptroller.

15 Sec. 8. (a) If a tax is imposed under section 3 of this chapter by  
16 the city, the city fiscal officer shall establish a food and beverage  
17 tax receipts fund.

18 (b) The city fiscal officer shall deposit in the fund all amounts  
19 received under this chapter.

20 (c) Money earned from the investment of money in the fund  
21 becomes a part of the fund.

22 Sec. 9. Money in the food and beverage tax receipts fund must  
23 be used by the city only for the following purposes:

24 (1) Park and recreation purposes, including the purchase of  
25 land for park and recreation purposes.

26 (2) Economic development and tourism related purposes or  
27 facilities, including the purchase of land for economic  
28 development or tourism related purposes.

29 (3) The pledge of money under IC 5-1-14-4 for bonds, leases,  
30 or other obligations incurred for a purpose described in  
31 subdivisions (1) and (2).

32 Revenue derived from the imposition of a tax under this chapter  
33 may be treated by the city as additional revenue for the purpose of  
34 fixing its budget for the budget year during which the revenues are  
35 to be distributed to the city.

36 Sec. 10. With respect to obligations for which a pledge has been  
37 made under section 9 of this chapter, the general assembly  
38 covenants with the holders of the obligations that this chapter will  
39 not be repealed or amended in a manner that will adversely affect  
40 the imposition or collection of the tax imposed under this chapter  
41 if the payment of any of the obligations is outstanding.

42 Sec. 11. (a) If the city imposes the tax authorized by this chapter,



1 **the tax terminates on January 1, 2047.**

2 **(b) This chapter expires January 1, 2047.**

3 SECTION 74. IC 6-9-74 IS ADDED TO THE INDIANA CODE AS  
4 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY  
5 1, 2025]:

6 **Chapter 74. Boone County Innkeeper's Tax**

7 **Sec. 1. (a) This chapter applies to Boone County, if the county**  
8 **had adopted an innkeeper's tax under IC 6-9-18 before July 1,**  
9 **2025.**

10 **(b) The:**

- 11 **(1) convention, visitor, and tourism promotion fund;**
- 12 **(2) convention and visitor commission;**
- 13 **(3) innkeeper's tax rate; and**
- 14 **(4) tax collection procedures;**

15 **established under IC 6-9-18 before July 1, 2025, remain in effect**  
16 **and govern the county's innkeeper's tax until amended under this**  
17 **chapter.**

18 **(c) A member of the convention and visitor commission**  
19 **established under IC 6-9-18 before July 1, 2025, shall serve a full**  
20 **term of office. If a vacancy occurs, the appointing authority shall**  
21 **appoint a qualified replacement as provided under this chapter.**  
22 **The appointing authority shall make other subsequent**  
23 **appointments to the commission as provided under this chapter.**

24 **Sec. 2. As used in this chapter:**

- 25 **(1) "executive" and "fiscal body" have the meanings set forth**  
26 **in IC 36-1-2; and**
- 27 **(2) "gross retail income" and "person" have the meanings set**  
28 **forth in IC 6-2.5-1.**

29 **Sec. 3. (a) The fiscal body of the county may levy a tax on every**  
30 **person engaged in the business of renting or furnishing, for periods**  
31 **of less than thirty (30) days, any room or rooms, lodgings, or**  
32 **accommodations in any:**

- 33 **(1) hotel;**
- 34 **(2) motel;**
- 35 **(3) boat motel;**
- 36 **(4) inn;**
- 37 **(5) college or university memorial union;**
- 38 **(6) college or university residence hall or dormitory; or**
- 39 **(7) tourist cabin;**

40 **located in the county.**

41 **(b) The tax does not apply to gross income received in a**  
42 **transaction in which:**



- 1           (1) a student rents lodgings in a college or university residence
- 2           hall while that student participates in a course of study for
- 3           which the student receives college credit from a college or
- 4           university located in the county; or
- 5           (2) a person rents a room, lodging, or accommodations for a
- 6           period of thirty (30) days or more.
- 7           (c) Subject to section 4 of this chapter, the tax may not exceed
- 8           the rate of eight percent (8%) on the gross retail income derived
- 9           from lodging income only and is in addition to the state gross retail
- 10          tax imposed under IC 6-2.5.
- 11          (d) The county fiscal body may adopt an ordinance to require
- 12          that the tax shall be paid monthly to the county treasurer. If such
- 13          an ordinance is adopted, the tax shall be paid to the county
- 14          treasurer not more than twenty (20) days after the end of the
- 15          month the tax is collected. If such an ordinance is not adopted, the
- 16          tax shall be imposed, paid, and collected in exactly the same
- 17          manner as the state gross retail tax is imposed, paid, and collected
- 18          under IC 6-2.5.
- 19          (e) All of the provisions of IC 6-2.5 relating to rights, duties,
- 20          liabilities, procedures, penalties, definitions, exemptions, and
- 21          administration are applicable to the imposition and administration
- 22          of the tax imposed under this section except to the extent those
- 23          provisions are in conflict or inconsistent with the specific
- 24          provisions of this chapter or the requirements of the county
- 25          treasurer. If the tax is paid to the department of state revenue, the
- 26          return to be filed for the payment of the tax under this section may
- 27          be either a separate return or may be combined with the return
- 28          filed for the payment of the state gross retail tax as the department
- 29          of state revenue may, by rule, determine.
- 30          (f) If the tax is paid to the department of state revenue, the
- 31          amounts received from the tax imposed under this section shall be
- 32          paid monthly by the treasurer of state to the county treasurer upon
- 33          warrants issued by the state comptroller.
- 34          Sec. 4. (a) After June 30, 2025, the county fiscal body may adopt
- 35          an ordinance to increase the tax rate imposed under section 3 of
- 36          this chapter to a tax rate that exceeds five percent (5%) but does
- 37          not exceed eight percent (8%). If the county imposes a tax rate that
- 38          exceeds five percent (5%), the portion that exceeds five percent
- 39          (5%) terminates January 1, 2047.
- 40          (b) If the county fiscal body adopts an ordinance for an increase
- 41          under this section:
- 42                (1) it shall immediately send a certified copy of the ordinance



1 to the department of state revenue; and  
 2 (2) the increase applies to transactions after the last day of the  
 3 month in which the ordinance is adopted, if the county fiscal  
 4 body adopts the ordinance on or before the fifteenth day of a  
 5 month. If the county fiscal body adopts the ordinance after  
 6 the fifteenth day of a month, the tax applies to transactions  
 7 after the last day of the month following the month in which  
 8 the ordinance is adopted.

9 Sec. 5. (a) The county treasurer shall establish a convention,  
 10 visitor, and tourism promotion fund. The county treasurer shall  
 11 deposit in this fund all amounts the county treasurer receives  
 12 under section 3 of this chapter that are attributable to a rate that  
 13 does not exceed eight percent (8%).

14 (b) The county auditor shall issue a warrant directing the  
 15 county treasurer to transfer money from the convention, visitor,  
 16 and tourism promotion fund to the commission's treasurer if the  
 17 commission submits a written request for the transfer.

18 (c) Money in a convention, visitor, and tourism promotion fund,  
 19 or money transferred from such a fund under subsection (b), may  
 20 be expended only to promote and encourage conventions, visitors,  
 21 and tourism within the county. Expenditures under this subsection  
 22 may include expenditures for advertising, promotional activities,  
 23 trade shows, special events, and recreation.

24 (d) If before July 1, 2025, the county:

25 (1) issued a bond with a pledge of revenues from the tax  
 26 imposed under IC 6-9-18-3; or

27 (2) pledged all or part of the amounts received from the tax  
 28 imposed under IC 6-9-18-3 in accordance with a resolution  
 29 adopted under IC 6-9-18-6.5 (before its repeal) to the payment  
 30 of obligations (including bonds and leases) of a political  
 31 subdivision located in the county;

32 the county shall continue to expend money from the fund for that  
 33 purpose until any bonds, leases, or other obligations are paid.

34 Sec. 6. (a) The county executive shall create a commission to  
 35 promote the development and growth of the convention, visitor,  
 36 and tourism industry in the county. If two (2) or more adjoining  
 37 counties desire to establish a joint commission, the counties shall  
 38 enter into an agreement under IC 36-1-7.

39 (b) The county executive shall determine the number of  
 40 members, which must be an odd number, to be appointed to the  
 41 commission. A simple majority of the members must be:

42 (1) engaged in a convention, visitor, or tourism business; or



1           **(2) involved in or promoting conventions, visitors, or tourism.**  
2     **A member appointed to the commission under subdivision (1) or**  
3     **(2) need not be a resident of the county if the member is an owner**  
4     **or an executive level employee of a convention, visitor, or tourism**  
5     **business that is located within the county. However, the member**  
6     **must be a resident of Indiana. If available and willing to serve, at**  
7     **least two (2) of the members must be engaged in the business of**  
8     **renting or furnishing rooms, lodging, or accommodations (as**  
9     **described in section 3 of this chapter). Not more than one (1)**  
10    **member may be affiliated with the same business entity. Except as**  
11    **otherwise provided in this subsection, each member must reside in**  
12    **the county. The county executive shall also determine who will**  
13    **make the appointments to the commission, except that the**  
14    **executive of the largest municipality in the county shall appoint a**  
15    **number of the members of the commission, which number shall be**  
16    **in the same ratio to the total size of the commission (rounded off to**  
17    **the nearest whole number) that the population of the largest**  
18    **municipality bears to the total population of the county.**

19           **(c) All terms of office of commission members begin on January**  
20    **1. Initial appointments must be for staggered terms, with**  
21    **subsequent appointments for two (2) year terms. A member whose**  
22    **term expires may be reappointed to serve another term. If a**  
23    **vacancy occurs, the appointing authority shall appoint a qualified**  
24    **person to serve for the remainder of the term. If an initial**  
25    **appointment is not made by February 1 or a vacancy is not filled**  
26    **within thirty (30) days, the commission shall appoint a member by**  
27    **majority vote.**

28           **(d) A member of the commission may be removed for cause by**  
29    **the member's appointing authority.**

30           **(e) Members of the commission may not receive a salary.**  
31    **However, commission members are entitled to reimbursement for**  
32    **necessary expenses incurred in the performance of their respective**  
33    **duties.**

34           **(f) Each commission member, before entering the member's**  
35    **duties, shall take an oath of office in the usual form, to be endorsed**  
36    **upon the member's certificate of appointment and promptly filed**  
37    **with the clerk of the circuit court of the county.**

38           **(g) The commission shall meet after January 1 each year for the**  
39    **purpose of organization. It shall elect one (1) of its members**  
40    **president, another vice president, another secretary, and another**  
41    **treasurer. The members elected to those offices shall perform the**  
42    **duties pertaining to the offices. The first officers chosen shall serve**



1 from the date of their election until their successors are elected and  
 2 qualified. A majority of the commission constitutes a quorum, and  
 3 the concurrence of a majority of the commission is necessary to  
 4 authorize any action.

5 Sec. 7. (a) The commission may:

6 (1) accept and use gifts, grants, and contributions from any  
 7 public or private source, under terms and conditions that the  
 8 commission considers necessary and desirable;

9 (2) sue and be sued;

10 (3) enter into contracts and agreements; and

11 (4) make rules necessary for the conduct of its business and  
 12 the accomplishment of its purposes.

13 (b) In addition to the powers of the commission under  
 14 subsection (a), and subject to adoption of a resolution by the county  
 15 fiscal body under section 8 of this chapter, the commission may  
 16 enter into an agreement under which amounts deposited in, or to  
 17 be deposited in, the fund established under section 5(a) of this  
 18 chapter are pledged toward the payment of obligations (including  
 19 bonds and leases) issued or entered into by any political subdivision  
 20 located in the county to finance the construction, acquisition,  
 21 enlargement, and equipping of a sports and recreation facility to  
 22 promote and encourage conventions, trade shows, tourism, visitors,  
 23 or special events within the county.

24 (c) All expenses of the commission shall be paid from the fund  
 25 established under section 5 of this chapter or from money  
 26 transferred from that fund to the commission's treasurer under  
 27 section 5(b) of this chapter. The commission shall annually prepare  
 28 a budget and submit it to the county fiscal body for its review and  
 29 approval. Except for payments made under an agreement that is  
 30 authorized in a resolution adopted by the county fiscal body under  
 31 section 8 of this chapter, an expenditure may not be made under  
 32 this chapter unless it is in accordance with an appropriation made  
 33 by the county fiscal body in the manner provided by law.

34 Sec. 8. (a) The county fiscal body may adopt a resolution  
 35 authorizing an agreement described in section 7(b) of this chapter  
 36 that pledges all or part of the amounts received from the tax  
 37 imposed under section 3 of this chapter toward the payment of  
 38 obligations of a political subdivision located in the county only  
 39 after a public hearing:

40 (1) for which notice has been given in accordance with  
 41 IC 5-3-1; and

42 (2) at which all interested parties are provided the



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opportunity to be heard.  
Upon adoption of a resolution under this subsection, the county fiscal body shall publish notice of the adoption of the resolution in accordance with IC 5-3-1. An action to contest the validity of the resolution or agreement described in section 7(b) of this chapter must be brought not later than thirty (30) days after notice of the adoption of the resolution.

(b) With respect to obligations to which amounts received from a tax imposed under section 3 of this chapter have been pledged in an agreement described in section 7(b) of this chapter, the general assembly covenants with the commission and the purchasers or owners of the obligations that this chapter will not be repealed or amended in any manner that will adversely affect the collection of the tax imposed under section 3 of this chapter, or the money deposited in the fund established under section 5 of this chapter, as long as the obligations are unpaid.

Sec. 9. All money coming into possession of the commission shall be deposited, held, secured, invested, and paid in accordance with statutes relating to the handling of public funds. The handling and expenditure of money coming into possession of the commission is subject to audit and supervision by the state board of accounts.

Sec. 10. (a) A member of the commission who knowingly:  
(1) approves the transfer of money to any person or corporation not qualified under law for that transfer; or  
(2) approves a transfer for a purpose not permitted under law;  
commits a Level 6 felony.

(b) A person who receives a transfer of money under this chapter and knowingly uses that money for any purpose not permitted under this chapter commits a Level 6 felony.

Sec. 11. (a) If the county imposes the tax authorized by this chapter, the tax terminates on January 1, 2047.

(b) This chapter expires January 1, 2047.  
SECTION 75. IC 6-9-75 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]:

Chapter 75. Parke County Innkeeper's Tax  
Sec. 1. (a) This chapter applies to Parke County, if the county had adopted an innkeeper's tax under IC 6-9-18 before July 1, 2025.

(b) The:  
(1) convention, visitor, and tourism promotion fund;



1           (2) convention and visitor commission;  
 2           (3) innkeeper's tax rate; and  
 3           (4) tax collection procedures;  
 4 established under IC 6-9-18 before July 1, 2025, remain in effect  
 5 and govern the county's innkeeper's tax until amended under this  
 6 chapter.

7           (c) A member of the convention and visitor commission  
 8 established under IC 6-9-18 before July 1, 2025, shall serve a full  
 9 term of office. If a vacancy occurs, the appointing authority shall  
 10 appoint a qualified replacement as provided under this chapter.  
 11 The appointing authority shall make other subsequent  
 12 appointments to the commission as provided under this chapter.

13           Sec. 2. As used in this chapter:

- 14           (1) "executive" and "fiscal body" have the meanings set forth  
 15 in IC 36-1-2; and  
 16           (2) "gross retail income" and "person" have the meanings set  
 17 forth in IC 6-2.5-1.

18           Sec. 3. (a) The fiscal body of the county may levy a tax on every  
 19 person engaged in the business of renting or furnishing, for periods  
 20 of less than thirty (30) days, any room or rooms, lodgings, or  
 21 accommodations in any:

- 22           (1) hotel;  
 23           (2) motel;  
 24           (3) boat motel;  
 25           (4) inn;  
 26           (5) college or university memorial union;  
 27           (6) college or university residence hall or dormitory; or  
 28           (7) tourist cabin;

29 located in the county.

30           (b) The tax does not apply to gross income received in a  
 31 transaction in which:

- 32           (1) a student rents lodgings in a college or university residence  
 33 hall while that student participates in a course of study for  
 34 which the student receives college credit from a college or  
 35 university located in the county; or  
 36           (2) a person rents a room, lodging, or accommodations for a  
 37 period of thirty (30) days or more.

38           Sec. 4. (a) The tax may not exceed the rate of eight percent (8%)  
 39 on the gross retail income derived from lodging income only and  
 40 is in addition to the state gross retail tax imposed under IC 6-2.5.

41           (b) The county fiscal body may adopt an ordinance to require  
 42 that the tax shall be paid monthly to the county treasurer. If such



1 an ordinance is adopted, the tax shall be paid to the county  
 2 treasurer not more than twenty (20) days after the end of the  
 3 month the tax is collected. If such an ordinance is not adopted, the  
 4 tax shall be imposed, paid, and collected in exactly the same  
 5 manner as the state gross retail tax is imposed, paid, and collected  
 6 under IC 6-2.5.

7 (c) All of the provisions of IC 6-2.5 relating to rights, duties,  
 8 liabilities, procedures, penalties, definitions, exemptions, and  
 9 administration are applicable to the imposition and administration  
 10 of the tax imposed under this section except to the extent those  
 11 provisions are in conflict or inconsistent with the specific  
 12 provisions of this chapter or the requirements of the county  
 13 treasurer. If the tax is paid to the department of state revenue, the  
 14 return to be filed for the payment of the tax under this section may  
 15 be either a separate return or may be combined with the return  
 16 filed for the payment of the state gross retail tax as the department  
 17 of state revenue may, by rule, determine.

18 (d) If the tax is paid to the department of state revenue, the  
 19 amounts received from the tax imposed under this section shall be  
 20 paid monthly by the treasurer of state to the county treasurer upon  
 21 warrants issued by the state comptroller.

22 Sec. 5. (a) The county treasurer shall establish a convention,  
 23 visitor, and tourism promotion fund. The county treasurer shall  
 24 deposit in this fund all amounts the county treasurer receives  
 25 under this chapter.

26 (b) The county auditor shall issue a warrant directing the  
 27 county treasurer to transfer money from the convention, visitor,  
 28 and tourism promotion fund to the treasurer of the commission  
 29 established under section 6 of this chapter if the commission  
 30 submits a written request for the transfer.

31 (c) Money in a convention, visitor, and tourism promotion fund,  
 32 or money transferred from such a fund under subsection (b), may  
 33 be expended to:

- 34 (1) promote and encourage conventions, visitors, and tourism  
 35 within the county; and
- 36 (2) pay for public safety related to tourism.

37 Expenditures may include, but are not limited to, expenditures for  
 38 advertising, promotional activities, trade shows, special events,  
 39 recreation, and public safety related to tourism.

40 (d) If before July 1, 2025, the county issued a bond with a pledge  
 41 of revenues from the tax imposed under IC 6-9-18-3, the county  
 42 shall continue to expend money from the fund for that purpose



1 until the bond is paid.

2 Sec. 6. (a) The county executive shall create a commission to  
3 promote the development and growth of the convention, visitor,  
4 and tourism industry in the county. If two (2) or more adjoining  
5 counties desire to establish a joint commission, the counties shall  
6 enter into an agreement under IC 36-1-7.

7 (b) The county executive shall determine the number of  
8 members, which must be an odd number, to be appointed to the  
9 commission. Each of the members must be:

10 (1) engaged in a convention, visitor, or tourism business; or

11 (2) involved in or promoting conventions, visitors, or tourism.

12 A member who is an owner or an executive level employee of a  
13 convention, visitor, or tourism related business located in the  
14 county is not required to reside in the county but must reside in  
15 Indiana. A member who is not an owner or an executive level  
16 employee of a convention, visitor, or tourism related business  
17 located in the county must reside in the county. If available and  
18 willing to serve, at least two (2) of the members must be engaged  
19 in the business of renting or furnishing rooms, lodging, or  
20 accommodations (as described in section 3 of this chapter). The  
21 county executive shall also determine who will make the  
22 appointments to the commission.

23 (c) All terms of office of commission members begin on January  
24 1. Initial appointments must be for staggered terms, with  
25 subsequent appointments for three (3) year terms. A member  
26 whose term expires may be reappointed to serve another term. If  
27 a vacancy occurs, the appointing authority shall appoint a qualified  
28 person to serve for the remainder of the term. If an initial  
29 appointment is not made by February 1 or a vacancy is not filled  
30 within thirty (30) days, the commission shall appoint a member by  
31 majority vote.

32 (d) A member of the commission may be removed for cause by  
33 the member's appointing authority.

34 (e) Members of the commission may not receive a salary.  
35 However, commission members are entitled to reimbursement for  
36 necessary expenses incurred in the performance of their respective  
37 duties.

38 (f) Each commission member, before entering the member's  
39 duties, shall take an oath of office in the usual form, to be endorsed  
40 upon the member's certificate of appointment and promptly filed  
41 with the clerk of the circuit court of the county.

42 (g) The commission shall meet after January 1 each year for the



1 purpose of organization. It shall elect one (1) of its members  
 2 president, another vice president, another secretary, and another  
 3 treasurer. The members elected to those offices shall perform the  
 4 duties pertaining to the offices. The first officers chosen shall serve  
 5 from the date of their election until their successors are elected and  
 6 qualified. A majority of the commission constitutes a quorum, and  
 7 the concurrence of a majority of the commission is necessary to  
 8 authorize any action.

9 Sec. 7. (a) The commission may:

- 10 (1) accept and use gifts, grants, and contributions from any  
 11 public or private source, under terms and conditions that the  
 12 commission considers necessary and desirable;  
 13 (2) sue and be sued;  
 14 (3) enter into contracts and agreements; and  
 15 (4) make rules necessary for the conduct of its business and  
 16 the accomplishment of its purposes.

17 (b) All expenses of the commission shall be paid from the fund  
 18 established under section 5(a) of this chapter or from money  
 19 transferred from that fund to the commission's treasurer under  
 20 section 5(b) of this chapter. The commission shall annually prepare  
 21 a budget and submit it to the county fiscal body for its review and  
 22 approval. An expenditure may not be made under this chapter  
 23 unless it is in accordance with an appropriation made by the  
 24 county fiscal body in the manner provided by law.

25 Sec. 8. All money coming into possession of the commission shall  
 26 be deposited, held, secured, invested, and paid in accordance with  
 27 statutes relating to the handling of public funds. The handling and  
 28 expenditure of money coming into possession of the commission is  
 29 subject to audit and supervision by the state board of accounts.

30 Sec. 9. (a) A member of the commission who knowingly:

- 31 (1) approves the transfer of money to any person or  
 32 corporation not qualified under law for that transfer; or  
 33 (2) approves a transfer for a purpose not permitted under  
 34 law;

35 commits a Level 6 felony.

36 (b) A person who receives a transfer of money under this  
 37 chapter and knowingly uses that money for any purpose not  
 38 permitted under this chapter commits a Level 6 felony.

39 Sec. 10. (a) If the county imposes the tax authorized by this  
 40 chapter, the tax terminates on January 1, 2047.

41 (b) This chapter expires January 1, 2047.

42 SECTION 76. IC 6-9-76 IS ADDED TO THE INDIANA CODE AS



1 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY  
2 1, 2025]:

3 **Chapter 76. Switzerland County Innkeeper's Tax**

4 **Sec. 1. (a) This chapter applies to Switzerland County, if the**  
5 **county had adopted an innkeeper's tax under IC 6-9-18 before July**  
6 **1, 2025.**

7 **(b) The:**

- 8 **(1) convention, visitor, and tourism promotion fund;**  
9 **(2) convention and visitor commission;**  
10 **(3) innkeeper's tax rate; and**  
11 **(4) tax collection procedures;**

12 **established under IC 6-9-18 before July 1, 2025, remain in effect**  
13 **and govern the county's innkeeper's tax until amended under this**  
14 **chapter.**

15 **(c) A member of the convention and visitor commission**  
16 **established under IC 6-9-18 before July 1, 2025, shall serve a full**  
17 **term of office. If a vacancy occurs, the appointing authority shall**  
18 **appoint a qualified replacement as provided under this chapter.**  
19 **The appointing authority shall make other subsequent**  
20 **appointments to the commission as provided under this chapter.**

21 **Sec. 2. As used in this chapter:**

- 22 **(1) "executive" and "fiscal body" have the meanings set forth**  
23 **in IC 36-1-2; and**  
24 **(2) "gross retail income" and "person" have the meanings set**  
25 **forth in IC 6-2.5-1.**

26 **Sec. 3. (a) The fiscal body of the county may levy a tax on every**  
27 **person engaged in the business of renting or furnishing, for periods**  
28 **of less than thirty (30) days, any room or rooms, lodgings, or**  
29 **accommodations in any:**

- 30 **(1) hotel;**  
31 **(2) motel;**  
32 **(3) boat motel;**  
33 **(4) inn;**  
34 **(5) college or university memorial union;**  
35 **(6) college or university residence hall or dormitory; or**  
36 **(7) tourist cabin;**

37 **located in the county.**

38 **(b) The tax does not apply to gross income received in a**  
39 **transaction in which:**

- 40 **(1) a student rents lodgings in a college or university residence**  
41 **hall while that student participates in a course of study for**  
42 **which the student receives college credit from a college or**



1 university located in the county; or

2 (2) a person rents a room, lodging, or accommodations for a  
3 period of thirty (30) days or more.

4 (c) Subject to section 4 of this chapter, the tax may not exceed  
5 the rate of eight percent (8%) on the gross retail income derived  
6 from lodging income only and is in addition to the state gross retail  
7 tax imposed under IC 6-2.5.

8 (d) The county fiscal body may adopt an ordinance to require  
9 that the tax shall be paid monthly to the county treasurer. If such  
10 an ordinance is adopted, the tax shall be paid to the county  
11 treasurer not more than twenty (20) days after the end of the  
12 month the tax is collected. If such an ordinance is not adopted, the  
13 tax shall be imposed, paid, and collected in exactly the same  
14 manner as the state gross retail tax is imposed, paid, and collected  
15 under IC 6-2.5.

16 (e) All of the provisions of IC 6-2.5 relating to rights, duties,  
17 liabilities, procedures, penalties, definitions, exemptions, and  
18 administration are applicable to the imposition and administration  
19 of the tax imposed under this section except to the extent those  
20 provisions are in conflict or inconsistent with the specific  
21 provisions of this chapter or the requirements of the county  
22 treasurer. If the tax is paid to the department of state revenue, the  
23 return to be filed for the payment of the tax under this section may  
24 be either a separate return or may be combined with the return  
25 filed for the payment of the state gross retail tax as the department  
26 of state revenue may, by rule, determine.

27 (f) If the tax is paid to the department of state revenue, the  
28 amounts received from the tax imposed under this section shall be  
29 paid monthly by the treasurer of state to the county treasurer upon  
30 warrants issued by the state comptroller.

31 Sec. 4. (a) After June 30, 2025, the county fiscal body may adopt  
32 an ordinance to increase the tax rate imposed under section 3 of  
33 this chapter to a tax rate that exceeds five percent (5%) but does  
34 not exceed eight percent (8%). If the county imposes a tax rate that  
35 exceeds five percent (5%), the portion that exceeds five percent  
36 (5%) terminates January 1, 2047.

37 (b) If the county fiscal body adopts an ordinance for an increase  
38 under this section:

39 (1) it shall immediately send a certified copy of the ordinance  
40 to the department of state revenue; and

41 (2) the increase applies to transactions after the last day of the  
42 month in which the ordinance is adopted, if the county fiscal



1           body adopts the ordinance on or before the fifteenth day of a  
2           month. If the county fiscal body adopts the ordinance after  
3           the fifteenth day of a month, the tax applies to transactions  
4           after the last day of the month following the month in which  
5           the ordinance is adopted.

6           **Sec. 5. (a)** The county treasurer shall establish a convention,  
7           visitor, and tourism promotion fund. The county treasurer shall  
8           deposit in this fund all amounts the county treasurer receives  
9           under section 3 of this chapter that are attributable to a rate that  
10          does not exceed five percent (5%).

11          **(b)** The county auditor shall issue a warrant directing the  
12          county treasurer to transfer money from the convention, visitor,  
13          and tourism promotion fund to the treasurer of the commission  
14          established under section 7 of this chapter if the commission  
15          submits a written request for the transfer.

16          **(c)** Money in a convention, visitor, and tourism promotion fund,  
17          or money transferred from such a fund under subsection (b), may  
18          be expended to promote and encourage conventions, visitors, and  
19          tourism within the county. Expenditures may include, but are not  
20          limited to, expenditures for advertising, promotional activities,  
21          trade shows, special events, and recreation.

22          **(d)** If before July 1, 2025, the county issued a bond with a pledge  
23          of revenues from the tax imposed under IC 6-9-18-3, the county  
24          shall continue to expend money from the fund for that purpose  
25          until the bond is paid.

26          **Sec. 6. (a)** If the county fiscal body adopts an ordinance to  
27          increase the tax rate to a rate that exceeds five percent (5%), the  
28          county treasurer shall establish a tourism capital fund. The county  
29          treasurer shall deposit in the tourism capital fund the amount of  
30          money received under section 3 of this chapter attributable to a tax  
31          rate that exceeds five percent (5%).

32          **(b)** The county auditor shall issue a warrant directing the  
33          county treasurer to transfer money from the tourism capital fund  
34          to the commission's treasurer if the commission submits a written  
35          request for the transfer.

36          **(c)** Money deposited in the tourism capital fund shall be  
37          transferred or expended only as provided in this section and may  
38          be used as follows:

- 39           (1) To fund a riverfront park and festival grounds.
- 40           (2) Economic development and tourism related purposes.
- 41           (3) The pledge of money under IC 5-1-14-4 for bonds, leases,  
42           or other obligations incurred for a purpose described in



1 subdivisions (1) and (2).

2 **Sec. 7. (a) The county executive shall create a commission to**  
 3 **promote the development and growth of the convention, visitor,**  
 4 **and tourism industry in the county. If two (2) or more adjoining**  
 5 **counties desire to establish a joint commission, the counties shall**  
 6 **enter into an agreement under IC 36-1-7.**

7 **(b) The county executive shall determine the number of**  
 8 **members, which must be an odd number, to be appointed to the**  
 9 **commission. Each of the members must be:**

10 **(1) engaged in a convention, visitor, or tourism business; or**

11 **(2) involved in or promoting conventions, visitors, or tourism.**

12 **A member who is an owner or an executive level employee of a**  
 13 **convention, visitor, or tourism related business located in the**  
 14 **county is not required to reside in the county but must reside in**  
 15 **Indiana. A member who is not an owner or an executive level**  
 16 **employee of a convention, visitor, or tourism related business**  
 17 **located in the county must reside in the county. If available and**  
 18 **willing to serve, at least two (2) of the members must be engaged**  
 19 **in the business of renting or furnishing rooms, lodging, or**  
 20 **accommodations (as described in section 3 of this chapter). The**  
 21 **county executive shall also determine who will make the**  
 22 **appointments to the commission.**

23 **(c) All terms of office of commission members begin on January**  
 24 **1. Initial appointments must be for staggered terms, with**  
 25 **subsequent appointments for three (3) year terms. A member**  
 26 **whose term expires may be reappointed to serve another term. If**  
 27 **a vacancy occurs, the appointing authority shall appoint a qualified**  
 28 **person to serve for the remainder of the term. If an initial**  
 29 **appointment is not made by February 1 or a vacancy is not filled**  
 30 **within thirty (30) days, the commission shall appoint a member by**  
 31 **majority vote.**

32 **(d) A member of the commission may be removed for cause by**  
 33 **the member's appointing authority.**

34 **(e) Members of the commission may not receive a salary.**  
 35 **However, commission members are entitled to reimbursement for**  
 36 **necessary expenses incurred in the performance of their respective**  
 37 **duties.**

38 **(f) Each commission member, before entering the member's**  
 39 **duties, shall take an oath of office in the usual form, to be endorsed**  
 40 **upon the member's certificate of appointment and promptly filed**  
 41 **with the clerk of the circuit court of the county.**

42 **(g) The commission shall meet after January 1 each year for the**



1 purpose of organization. It shall elect one (1) of its members  
 2 president, another vice president, another secretary, and another  
 3 treasurer. The members elected to those offices shall perform the  
 4 duties pertaining to the offices. The first officers chosen shall serve  
 5 from the date of their election until their successors are elected and  
 6 qualified. A majority of the commission constitutes a quorum, and  
 7 the concurrence of a majority of the commission is necessary to  
 8 authorize any action.

9 **Sec. 8. (a) The commission may:**

- 10 (1) accept and use gifts, grants, and contributions from any  
 11 public or private source, under terms and conditions that the  
 12 commission considers necessary and desirable;  
 13 (2) sue and be sued;  
 14 (3) enter into contracts and agreements; and  
 15 (4) make rules necessary for the conduct of its business and  
 16 the accomplishment of its purposes.

17 (b) All expenses of the commission shall be paid from the fund  
 18 established under section 5(a) of this chapter or from money  
 19 transferred from that fund to the commission's treasurer under  
 20 section 5(b) of this chapter. The commission shall annually prepare  
 21 a budget and submit it to the county fiscal body for its review and  
 22 approval. An expenditure may not be made under this chapter  
 23 unless it is in accordance with an appropriation made by the  
 24 county fiscal body in the manner provided by law.

25 **Sec. 9. All money coming into possession of the commission shall**  
 26 **be deposited, held, secured, invested, and paid in accordance with**  
 27 **statutes relating to the handling of public funds. The handling and**  
 28 **expenditure of money coming into possession of the commission is**  
 29 **subject to audit and supervision by the state board of accounts.**

30 **Sec. 10. (a) A member of the commission who knowingly:**

- 31 (1) approves the transfer of money to any person or  
 32 corporation not qualified under law for that transfer; or  
 33 (2) approves a transfer for a purpose not permitted under  
 34 law;

35 **commits a Level 6 felony.**

36 (b) A person who receives a transfer of money under this  
 37 chapter and knowingly uses that money for any purpose not  
 38 permitted under this chapter commits a Level 6 felony.

39 **Sec. 11. (a) If the county imposes the tax authorized by this**  
 40 **chapter, the tax terminates on January 1, 2047.**

41 (b) This chapter expires January 1, 2047.

42 SECTION 77. IC 6-9-77 IS ADDED TO THE INDIANA CODE AS



1 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE UPON  
2 PASSAGE]:

3 **Chapter 77. Ellettsville Food and Beverage Tax**

4 **Sec. 1. This chapter applies to the town of Ellettsville.**

5 **Sec. 2. The definitions in IC 6-9-12-1 and IC 36-1-2 apply**  
6 **throughout this chapter.**

7 **Sec. 3. (a) The fiscal body of the town may adopt an ordinance**  
8 **to impose an excise tax, known as the town food and beverage tax,**  
9 **on transactions described in section 4 of this chapter. The fiscal**  
10 **body of the town may adopt an ordinance under this subsection**  
11 **only after the fiscal body has previously held at least one (1)**  
12 **separate public hearing in which a discussion of the proposed**  
13 **ordinance to impose the town food and beverage tax is the only**  
14 **substantive issue on the agenda for the public hearing.**

15 **(b) If the town fiscal body adopts an ordinance under subsection**  
16 **(a), the town fiscal body shall immediately send a certified copy of**  
17 **the ordinance to the department of state revenue.**

18 **(c) If the town fiscal body adopts an ordinance under subsection**  
19 **(a), the town food and beverage tax applies to transactions that**  
20 **occur after the later of the following:**

21 **(1) The day specified in the ordinance.**

22 **(2) The last day of the month that succeeds the month in**  
23 **which the ordinance is adopted.**

24 **Sec. 4. (a) Except as provided in subsection (c), a tax imposed**  
25 **under section 3 of this chapter applies to a transaction in which**  
26 **food or beverage is furnished, prepared, or served:**

27 **(1) for consumption at a location or on equipment provided by**  
28 **a retail merchant;**

29 **(2) in the town; and**

30 **(3) by a retail merchant for consideration.**

31 **(b) Transactions described in subsection (a)(1) include**  
32 **transactions in which food or beverage is:**

33 **(1) served by a retail merchant off the merchant's premises;**

34 **(2) sold in a heated state or heated by a retail merchant;**

35 **(3) made of two (2) or more food ingredients, mixed or**  
36 **combined by a retail merchant for sale as a single item (other**  
37 **than food that is only cut, repackaged, or pasteurized by the**  
38 **seller, and eggs, fish, meat, poultry, and foods containing these**  
39 **raw animal foods requiring cooking by the consumer as**  
40 **recommended by the federal Food and Drug Administration**  
41 **in chapter 3, subpart 3-401.11 of its Food Code so as to**  
42 **prevent food borne illnesses); or**



1 (4) sold with eating utensils provided by a retail merchant,  
 2 including plates, knives, forks, spoons, glasses, cups, napkins,  
 3 or straws (for purposes of this subdivision, a plate does not  
 4 include a container or package used to transport food).

5 (c) The town food and beverage tax does not apply to the  
 6 furnishing, preparing, or serving of a food or beverage in a  
 7 transaction that is exempt, or to the extent the transaction is  
 8 exempt, from the state gross retail tax imposed by IC 6-2.5.

9 Sec. 5. The town food and beverage tax rate:

10 (1) must be imposed in an increment of twenty-five  
 11 hundredths percent (0.25%); and

12 (2) may not exceed one percent (1%);

13 of the gross retail income received by the merchant from the food  
 14 or beverage transaction described in section 4 of this chapter. For  
 15 purposes of this chapter, the gross retail income received by the  
 16 retail merchant from a transaction does not include the amount of  
 17 tax imposed on the transaction under IC 6-2.5 and IC 6-9-41.

18 Sec. 6. A tax imposed under this chapter is imposed, paid, and  
 19 collected in the same manner that the state gross retail tax is  
 20 imposed, paid, and collected under IC 6-2.5. However, the return  
 21 to be filed with the payment of the tax imposed under this chapter  
 22 may be made on a separate return or may be combined with the  
 23 return filed for the payment of the state gross retail tax, as  
 24 prescribed by the department of state revenue.

25 Sec. 7. The amounts received from the tax imposed under this  
 26 chapter shall be paid monthly by the treasurer of state to the town  
 27 fiscal officer upon warrants issued by the state comptroller.

28 Sec. 8. (a) If a tax is imposed under section 3 of this chapter by  
 29 the town, the town fiscal officer shall establish a food and beverage  
 30 tax receipts fund.

31 (b) The town fiscal officer shall deposit in the fund all amounts  
 32 received under this chapter.

33 (c) Money earned from the investment of money in the fund  
 34 becomes a part of the fund.

35 Sec. 9. Money deposited in the town food and beverage tax  
 36 receipts fund may be used only for:

37 (1) transit related purposes;

38 (2) tourism and infrastructure related purposes; and

39 (3) the pledge of money under IC 5-1-14-4 for bonds, leases,  
 40 or other obligations incurred for a purpose described in  
 41 subdivisions (1) and (2).

42 Revenue derived from the imposition of a tax under this chapter



1 may be treated by the town as additional revenue for the purpose  
 2 of fixing its budget for the budget year during which the revenues  
 3 are to be distributed to the town.

4 **Sec. 10. With respect to obligations for which a pledge has been**  
 5 **made under section 9 of this chapter, the general assembly**  
 6 **covenants with the holders of the obligations that this chapter will**  
 7 **not be repealed or amended in a manner that will adversely affect**  
 8 **the imposition or collection of the tax imposed under this chapter**  
 9 **if the payment of any of the obligations is outstanding.**

10 **Sec. 11. (a) If the town imposes the tax authorized by this**  
 11 **chapter, the tax terminates on July 1, 2047.**

12 **(b) This chapter expires July 1, 2047.**

13 SECTION 78. IC 8-1-34-24, AS AMENDED BY P.L.6-2012,  
 14 SECTION 64, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 15 JULY 1, 2025]: Sec. 24. (a) Subject to subsection ~~(e)~~; **(f)**, not later than  
 16 forty-five (45) days after the end of each calendar quarter, the holder  
 17 shall pay to each unit included in the holder's service area under a  
 18 certificate issued under this chapter a franchise fee equal to:

19 (1) the amount of gross revenue received from providing video  
 20 service in the unit during the most recent calendar quarter, as  
 21 determined under section 23 of this chapter; multiplied by

22 **(2) except as provided in subsection (c) or (d), whichever**  
 23 **applies, a percentage equal to one (1) of the following:**

24 (A) If a local franchise has never been in effect in the unit  
 25 before July 1, 2006, five percent (5%).

26 (B) If no local franchise is in effect in the unit on July 1, 2006,  
 27 but one (1) or more local franchises have been in effect in the  
 28 unit before July 1, 2006, the percentage of gross revenue paid  
 29 by the holder of the most recent local franchise in effect in the  
 30 unit, unless the unit elects to impose a different percentage,  
 31 which may not exceed five percent (5%).

32 (C) If there is one (1) local franchise in effect in the unit on  
 33 July 1, 2006, the percentage of gross revenue paid by the  
 34 holder of that local franchise as a franchise fee to the unit,  
 35 unless the unit elects to impose a different percentage, which  
 36 may not exceed five percent (5%). Upon the expiration of a  
 37 local franchise described in this clause, the percentage shall be  
 38 determined by the unit but may not exceed five percent (5%).

39 (D) If there is more than one (1) local franchise in effect with  
 40 respect to the unit on July 1, 2006, a percentage determined by  
 41 the unit, which may not exceed the greater of:

42 (i) five percent (5%); or



1 (ii) the percentage paid by a holder of any local franchise in  
2 effect in the unit on July 1, 2006.

3 (b) If the holder provides video service to an unincorporated area in  
4 Indiana, as described in section 23(e) of this chapter, the holder shall:

5 (1) calculate the franchise fee with respect to the unincorporated  
6 area in accordance with subsection (a); and

7 (2) remit the franchise fee to the county in which the  
8 unincorporated area is located.

9 If an unincorporated area served by the provider is located in one (1)  
10 or more contiguous counties, the provider shall remit part of the  
11 franchise fee calculated under subdivision (1) to each county having  
12 territory in the unincorporated area served. The part of the franchise fee  
13 remitted to a county must bear the same proportion to the total  
14 franchise fee for the area, as calculated under subdivision (1), that the  
15 number of subscribers in the county bears to the total number of  
16 subscribers in the unincorporated area served.

17 **(c) In the case of a franchise issued before January 1, 2026, the**  
18 **percentage applied under subsection (a)(2) to the holder's gross**  
19 **revenue for calendar years beginning on or after January 1, 2026,**  
20 **shall be the percentage that applied under subsection (a)(2) on**  
21 **December 31, 2025, less one percent (1%). However, the**  
22 **percentage applied to the gross revenue of a holder subject to this**  
23 **subsection may not be reduced to an amount that is less than one**  
24 **percent (1%).**

25 **(d) In the case of a franchise that is initially issued by the**  
26 **commission after December 31, 2025, the percentage applied under**  
27 **subsection (a)(2) to the gross revenue of a holder subject to this**  
28 **subsection may not exceed four percent (4%).**

29 ~~(c)~~ (e) With each payment of a franchise fee to a unit under this  
30 section, the holder shall include a statement explaining the basis for the  
31 calculation of the franchise fee. A unit may review the books and  
32 records of:

33 (1) the holder; or

34 (2) an affiliate of the holder, if appropriate;

35 to the extent necessary to ensure the holder's compliance with section  
36 23 of this chapter in calculating the gross revenue upon which the  
37 remitted franchise fee is based. Each party shall bear the party's own  
38 costs of an examination under this subsection. If the holder and the unit  
39 cannot agree on the amount of gross revenue on which the franchise fee  
40 should be based, either party may petition the commission to determine  
41 the amount of gross revenue on which the franchise fee should be  
42 based. A determination of the commission under this subsection is



1 final, subject to the right of direct appeal by either party.  
2 ~~(d)~~ **(f)** A franchise fee owed by a holder to a unit under this section  
3 may be passed through to, and collected from, the holder's subscribers  
4 in the unit. To the extent allowed under 47 U.S.C. 542(c), the holder  
5 may identify as a separate line item on each regular bill issued to a  
6 subscriber:

- 7 (1) the amount of the total bill assessed as a franchise fee under  
8 this section; and
- 9 (2) the identity of the unit to which the franchise fee is paid.

10 ~~(e)~~ **(g)** A holder that elects under section 21(b)(1) of this chapter to  
11 continue providing video service under a local franchise is not required  
12 to pay the franchise fee prescribed under this section, but shall pay any  
13 franchise fee imposed under the terms of the local franchise.

14 SECTION 79. IC 14-27-6-40, AS AMENDED BY P.L.236-2023,  
15 SECTION 127, IS AMENDED TO READ AS FOLLOWS  
16 [EFFECTIVE JULY 1, 2025]: Sec. 40. The provisions of IC 5-1 and  
17 IC 6-1.1-20 relating to the following apply to proceedings under this  
18 chapter:

- 19 (1) The filing of a petition requesting the issuance of bonds and  
20 giving notice of the petition.
- 21 (2) The giving of notice of determination to issue bonds.
- 22 (3) The giving of notice of hearing on the appropriation of the  
23 proceeds of bonds and the right of taxpayers to appeal and be  
24 heard on the proposed appropriation.
- 25 (4) The approval of the appropriation by the department of local  
26 government finance.
- 27 (5) The right of:
  - 28 (A) taxpayers and voters to remonstrate against the issuance of  
29 bonds in the case of a proposed bond issue described by  
30 IC 6-1.1-20-3.1(a); or
  - 31 (B) voters to vote on the issuance of bonds in the case of a  
32 proposed bond issue described by IC 6-1.1-20-3.5(a).
- 33 (6) The sale of bonds at:
  - 34 (A) a public sale for not less than the par value; or
  - 35 (B) alternatively, a negotiated sale. ~~after June 30, 2018, and~~  
36 ~~before July 1, 2025.~~

37 SECTION 80. IC 20-24-8-5, AS AMENDED BY P.L.5-2024,  
38 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
39 JULY 1, 2025]: Sec. 5. The following statutes and rules and guidelines  
40 adopted under the following statutes apply to a charter school:

- 41 (1) IC 5-11-1-9 (required audits by the state board of accounts).
- 42 **(2) IC 5-14-3.7 (access to financial data for local schools).**



- 1           ~~(2)~~ **(3)** IC 20-39-1-1 (unified accounting system).  
 2           ~~(3)~~ **(4)** IC 20-35 (special education).  
 3           ~~(4)~~ **(5)** IC 20-26-5-10 (criminal history).  
 4           ~~(5)~~ **(6)** IC 20-26-5-6 (subject to laws requiring regulation by state  
 5 agencies).  
 6           ~~(6)~~ **(7)** IC 20-28-10-12 (nondiscrimination for teacher marital  
 7 status).  
 8           ~~(7)~~ **(8)** IC 20-28-10-14 (teacher freedom of association).  
 9           ~~(8)~~ **(9)** IC 20-28-10-17 (school counselor immunity).  
 10          ~~(9)~~ **(10)** For conversion charter schools only if the conversion  
 11 charter school elects to collectively bargain under  
 12 IC 20-24-6-3(b), IC 20-28-6, IC 20-28-7.5, IC 20-28-8,  
 13 IC 20-28-9, and IC 20-28-10.  
 14          ~~(10)~~ **(11)** IC 20-33-2 (compulsory school attendance).  
 15          ~~(11)~~ **(12)** IC 20-33-8-19, IC 20-33-8-21, and IC 20-33-8-22  
 16 (student due process and judicial review).  
 17          ~~(12)~~ **(13)** IC 20-33-8-16 (firearms and deadly weapons).  
 18          ~~(13)~~ **(14)** IC 20-34-3 (health and safety measures).  
 19          ~~(14)~~ **(15)** IC 20-33-9 (reporting of student violations of law).  
 20          ~~(15)~~ **(16)** IC 20-30-3-2 and IC 20-30-3-4 (patriotic  
 21 commemorative observances).  
 22          ~~(16)~~ **(17)** IC 20-31-3, IC 20-32-4, IC 20-32-5 (for a school year  
 23 ending before July 1, 2018), IC 20-32-5.1 (for a school year  
 24 beginning after June 30, 2018), IC 20-32-8, and IC 20-32-8.5, as  
 25 provided in IC 20-32-8.5-2 (academic standards, accreditation,  
 26 assessment, and remediation).  
 27          ~~(17)~~ **(18)** IC 20-33-7 (parental access to education records).  
 28          ~~(18)~~ **(19)** IC 20-31 (accountability for school performance and  
 29 improvement).  
 30          ~~(19)~~ **(20)** IC 20-30-5-19 (personal financial responsibility  
 31 instruction).  
 32          ~~(20)~~ **(21)** IC 20-26-5-37.3, before its expiration (career and  
 33 technical education reporting).  
 34          ~~(21)~~ **(22)** IC 20-35.5 (dyslexia screening and intervention).  
 35          ~~(22)~~ **IC 22-2-18, before its expiration on June 30, 2021**  
 36 **(limitations on employment of minors):**  
 37          **(23)** IC 20-26-12-1 (curricular material purchase and provision;  
 38 public school students).  
 39          **(24)** IC 20-26-12-2 (curricular material purchase and rental).

40           SECTION 81. IC 20-46-1-23 IS ADDED TO THE INDIANA  
 41 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 42 [EFFECTIVE UPON PASSAGE]: **Sec. 23. Notwithstanding any**



1 other law, including any amendments made to this chapter and  
 2 IC 3-10-9-3 in the 2025 regular session of the general assembly, the  
 3 governing body of a school corporation that adopts a resolution to  
 4 place a referendum on the ballot under section 8 of this chapter on  
 5 or before June 30, 2025, is eligible to place the referendum question  
 6 on the ballot in the fall election of calendar year 2025.

7 SECTION 82. IC 20-48-1-4, AS AMENDED BY P.L.236-2023,  
 8 SECTION 157, IS AMENDED TO READ AS FOLLOWS  
 9 [EFFECTIVE JULY 1, 2025]: Sec. 4. (a) Bonds issued by a school  
 10 corporation shall be sold:

- 11 (1) at a public sale; or
- 12 (2) alternatively, at a negotiated sale. ~~after June 30, 2018, and~~  
 13 ~~before July 1, 2025.~~
- 14 (b) If the bonds are sold at a public sale, the bonds must be sold at:
  - 15 (1) not less than par value;
  - 16 (2) a public sale as provided by IC 5-1-11; and
  - 17 (3) any rate or rates of interest determined by the bidding.

18 (c) This subsection does not apply to bonds for which a school  
 19 corporation:

- 20 (1) after June 30, 2008, makes a preliminary determination as  
 21 described in IC 6-1.1-20-3.1 or IC 6-1.1-20-3.5 or a decision as  
 22 described in IC 6-1.1-20-5; or
- 23 (2) in the case of bonds not subject to IC 6-1.1-20-3.1,  
 24 IC 6-1.1-20-3.5, or IC 6-1.1-20-5, adopts a resolution or ordinance  
 25 authorizing the bonds after June 30, 2008.

26 If the net interest cost exceeds eight percent (8%) per year, the bonds  
 27 must not be issued until the issuance is approved by the department of  
 28 local government finance.

29 SECTION 83. IC 35-52-6-85 IS ADDED TO THE INDIANA  
 30 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 31 [EFFECTIVE JULY 1, 2025]: **Sec. 85. IC 6-9-60-9 defines a crime**  
 32 **concerning innkeeper's taxes.**

33 SECTION 84. IC 35-52-6-85.5 IS ADDED TO THE INDIANA  
 34 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 35 [EFFECTIVE JULY 1, 2025]: **Sec. 85.5. IC 6-9-74-10 defines a crime**  
 36 **concerning innkeeper's taxes.**

37 SECTION 85. IC 35-52-6-85.6 IS ADDED TO THE INDIANA  
 38 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 39 [EFFECTIVE JULY 1, 2025]: **Sec. 85.6. IC 6-9-75-9 defines a crime**  
 40 **concerning innkeeper's taxes.**

41 SECTION 86. IC 35-52-6-85.7 IS ADDED TO THE INDIANA  
 42 CODE AS A NEW SECTION TO READ AS FOLLOWS



1 [EFFECTIVE JULY 1, 2025]: **Sec. 85.7. IC 6-9-76-10 defines a crime**  
 2 **concerning innkeeper's taxes.**

3 SECTION 87. IC 36-2-2-4, AS AMENDED BY P.L.201-2023,  
 4 SECTION 265, IS AMENDED TO READ AS FOLLOWS  
 5 [EFFECTIVE JULY 1, 2025]: Sec. 4. (a) This subsection does not  
 6 apply to the following counties:

7 (1) A county having a population of more than ~~four hundred~~  
 8 ~~thousand (400,000)~~ **four hundred fifty thousand (450,000)** and  
 9 less than seven hundred thousand (700,000).

10 (2) A county having a population of more than one hundred  
 11 eighty-five thousand (185,000) and less than three hundred  
 12 thousand (300,000).

13 The executive shall divide the county into three (3) districts that are  
 14 composed of contiguous territory and are reasonably compact. The  
 15 district boundaries drawn by the executive must not cross precinct  
 16 boundary lines and must divide townships only when a division is  
 17 clearly necessary to accomplish redistricting under this section. If  
 18 necessary, the county auditor shall call a special meeting of the  
 19 executive to establish or revise districts.

20 (b) This subsection applies to a county having a population of more  
 21 than ~~four hundred thousand (400,000)~~ **four hundred fifty thousand**  
 22 **(450,000)** and less than seven hundred thousand (700,000). A county  
 23 redistricting commission shall divide the county into three (3)  
 24 single-member districts that comply with subsection (d). The  
 25 commission is composed of:

26 (1) the members of the Indiana election commission;

27 (2) two (2) members of the senate selected by the president pro  
 28 tempore, one (1) from each political party; and

29 (3) two (2) members of the house of representatives selected by  
 30 the speaker, one (1) from each political party.

31 The legislative members of the commission have no vote and may act  
 32 only in an advisory capacity. A majority vote of the voting members is  
 33 required for the commission to take action. The commission may meet  
 34 as frequently as necessary to perform its duty under this subsection.  
 35 The commission's members serve without additional compensation  
 36 above that provided for them as members of the Indiana election  
 37 commission, the senate, or the house of representatives.

38 (c) This subsection applies to a county having a population of more  
 39 than one hundred eighty-five thousand (185,000) and less than three  
 40 hundred thousand (300,000) that opts in to the system of county  
 41 government described in subsection (d), sections 4.7(c) and 5(d)(2) of  
 42 this chapter, IC 36-2-3-2(b), IC 36-2-3-4(c), and IC 36-2-3.5-1(2) by



1 passing a resolution by a majority vote of its executive body not later  
 2 than September 1, 2023. In the event the executive body of a county  
 3 described in this subsection does not opt in by September 1, 2023, the  
 4 county shall be governed by the general provisions of this chapter. The  
 5 executive shall divide the county into three (3) single-member districts  
 6 that comply with subsection (d).

7 (d) Single-member districts established under subsection (b) or (c)  
 8 must:

- 9 (1) be compact, subject only to natural boundary lines (such as  
 10 railroads, major highways, rivers, creeks, parks, and major  
 11 industrial complexes);  
 12 (2) contain, as nearly as is possible, equal population; and  
 13 (3) not cross precinct lines.

14 (e) Except as provided by subsection (f), a division under subsection  
 15 (a), (b), or (c) shall be made only at times permitted under IC 3-5-10.

16 (f) If the county executive or county redistricting commission  
 17 determines that a division under subsection (e) is not required, the  
 18 county executive or county redistricting commission shall adopt an  
 19 ordinance recertifying that the districts as drawn comply with this  
 20 section.

21 (g) Each time there is a division under subsection (e) or a  
 22 recertification under subsection (f), the county executive or county  
 23 redistricting commission shall file with the circuit court clerk of the  
 24 county, not later than thirty (30) days after the division or  
 25 recertification occurs, a map of the district boundaries:

- 26 (1) adopted under subsection (e); or  
 27 (2) recertified under subsection (f).

28 (h) The limitations set forth in this section are part of the ordinance,  
 29 but do not have to be specifically set forth in the ordinance. The  
 30 ordinance must be construed, if possible, to comply with this chapter.  
 31 If a provision of the ordinance or an application of the ordinance  
 32 violates this chapter, the invalidity does not affect the other provisions  
 33 or applications of the ordinance that can be given effect without the  
 34 invalid provision or application. The provisions of the ordinance are  
 35 severable.

36 (i) IC 3-5-10 applies to a plan established under this section.

37 SECTION 88. IC 36-2-2-5, AS AMENDED BY P.L.201-2023,  
 38 SECTION 267, IS AMENDED TO READ AS FOLLOWS  
 39 [EFFECTIVE JULY 1, 2025]: Sec. 5. (a) To be eligible for election to  
 40 the executive, a person must meet the qualifications prescribed by  
 41 IC 3-8-1-21.

42 (b) A member of the executive must reside within:

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1 (1) the county as provided in Article 6, Section 6 of the  
 2 Constitution of the State of Indiana; and  
 3 (2) the district from which the member was elected.  
 4 (c) If the person does not remain a resident of the county and district  
 5 after taking office, the person forfeits the office. The county fiscal body  
 6 shall declare the office vacant whenever a member of the executive  
 7 forfeits office under this subsection.  
 8 (d) In a county having a population of:  
 9 (1) more than ~~four hundred thousand (400,000)~~ **four hundred**  
 10 **fifty thousand (450,000)** and less than seven hundred thousand  
 11 (700,000); or  
 12 (2) more than one hundred eighty-five thousand (185,000) and  
 13 less than three hundred thousand (300,000) that opts in to the  
 14 system of county government as described in section 4(c) of this  
 15 chapter;  
 16 one (1) member of the executive shall be elected by the voters of each  
 17 of the three (3) single-member districts established under section 4(b)  
 18 or 4(c) of this chapter. In other counties, all three (3) members of the  
 19 executive shall be elected by the voters of the whole county.  
 20 SECTION 89. IC 36-2-3.5-1, AS AMENDED BY P.L.201-2023,  
 21 SECTION 270, IS AMENDED TO READ AS FOLLOWS  
 22 [EFFECTIVE JULY 1, 2025]: Sec. 1. This chapter applies to the  
 23 following counties:  
 24 (1) A county having a population of more than ~~four hundred~~  
 25 ~~thousand (400,000)~~ **four hundred fifty thousand (450,000)** and  
 26 less than seven hundred thousand (700,000).  
 27 (2) A county having a population of more than one hundred  
 28 eighty-five thousand (185,000) and less than three hundred  
 29 thousand (300,000) that opts in to the system of county  
 30 government as described in IC 36-2-2-4(c).  
 31 (3) Any other county not having a consolidated city, if both the  
 32 county executive and the county fiscal body adopt identical  
 33 ordinances providing for the county to be governed by this  
 34 chapter beginning on a specified effective date.  
 35 SECTION 90. IC 36-2-6-18, AS AMENDED BY P.L.244-2017,  
 36 SECTION 125, IS AMENDED TO READ AS FOLLOWS  
 37 [EFFECTIVE JULY 1, 2025]: Sec. 18. (a) The county fiscal body may,  
 38 by ordinance:  
 39 (1) make loans for the purpose of procuring money to be used in  
 40 the exercise of county powers and for the payment of county debts  
 41 other than current running expenses, and, subject to IC 5-1-11.5  
 42 and IC 5-11-1-4(c), issue bonds or other county obligations to



- 1 refund those loans;
- 2 (2) make temporary loans to meet current running expenses, in
- 3 anticipation of and not in excess of county revenues for the
- 4 current fiscal year, which shall be evidenced by tax anticipation
- 5 warrants of the county; and
- 6 (3) make loans and issue notes under subsection (d).
- 7 (b) An ordinance authorizing the issuance of bonds under this
- 8 section must state the purpose for which the bonds are issued and may
- 9 provide that the bonds:
- 10 (1) are or are not negotiable;
- 11 (2) bear interest at any rate;
- 12 (3) run not longer than twenty (20) years; and
- 13 (4) mature by installments payable annually or otherwise.
- 14 (c) An ordinance authorizing the issuance of tax anticipation
- 15 warrants under this section must:
- 16 (1) state the total amount of the issue;
- 17 (2) state the denomination of the warrants;
- 18 (3) state the time and place payable;
- 19 (4) state the rate of interest;
- 20 (5) state the funds and revenues in anticipation of which the
- 21 warrants are issued and out of which they are payable; and
- 22 (6) appropriate and pledge a sufficient amount of those revenues
- 23 to the punctual payment of the warrants.
- 24 The warrants are exempt from taxation for all purposes.
- 25 (d) The county fiscal body may, by ordinance, make loans of money
- 26 for not more than ~~five (5)~~ **ten (10)** years and issue notes for the purpose
- 27 of refunding those loans. The loans may be made only for the purpose
- 28 of procuring money to be used in the exercise of the powers of the
- 29 county, and the total amount of outstanding loans under this subsection
- 30 may not exceed five percent (5%) of the county's total tax levy in the
- 31 current year (excluding amounts levied to pay debt service and lease
- 32 rentals). Loans under this subsection shall be made in the same manner
- 33 as loans made under subsection (a)(1), except that:
- 34 (1) the ordinance authorizing the loans must pledge to their
- 35 payment a sufficient amount of tax revenues over the ensuing ~~five~~
- 36 ~~(5)~~ **ten (10)** years to provide for refunding the loans;
- 37 (2) the loans must be evidenced by notes of the county in terms
- 38 designating the nature of the consideration, the time and place
- 39 payable, and the revenues out of which they will be payable; and
- 40 (3) the interest accruing on the notes to the date of maturity may
- 41 be added to and included in their face value or be made payable
- 42 periodically, as provided in the ordinance.



1 Notes issued under this subsection are not bonded indebtedness for  
2 purposes of IC 6-1.1-18.5.

3 (e) If a deficit is incurred for the current running expenses of the  
4 county because the total of county revenues for the fiscal year is less  
5 than the anticipated total, the county fiscal body shall provide for the  
6 deficit in the next county tax levy.

7 SECTION 91. IC 36-3-5-8, AS AMENDED BY P.L.236-2023,  
8 SECTION 167, IS AMENDED TO READ AS FOLLOWS  
9 [EFFECTIVE JULY 1, 2025]: Sec. 8. (a) This section applies whenever  
10 a special taxing district of the consolidated city has the power to issue  
11 bonds, notes, or warrants.

12 (b) Before any bonds, notes, or warrants of a special taxing district  
13 may be issued, the issue must be approved by resolution of the  
14 legislative body of the consolidated city.

15 (c) Any bonds of a special taxing district must be issued in the  
16 manner prescribed by statute for that district, and the board of the  
17 department having jurisdiction over the district shall:

- 18 (1) hold all required hearings;
- 19 (2) adopt all necessary resolutions; and
- 20 (3) appropriate the proceeds of the bonds;

21 in that manner. However, the legislative body shall levy each year the  
22 special tax required to pay the principal of and interest on the bonds  
23 and any bank paying charges.

24 (d) Notwithstanding any other statute, bonds of a special taxing  
25 district may:

- 26 (1) be dated;
- 27 (2) be issued in any denomination;
- 28 (3) except as otherwise provided by IC 5-1-14-10, mature at any  
29 time or times not exceeding fifty (50) years after their date; and
- 30 (4) be payable at any bank or banks;

31 as determined by the board. If the bonds are sold at a public sale, the  
32 interest rate or rates that the bonds will bear must be determined by  
33 bidding, notwithstanding IC 5-1-11-3.

34 (e) Bonds of a special taxing district are subject to the provisions of  
35 IC 5-1 and IC 6-1.1-20 relating to the following:

- 36 (1) The filing of a petition requesting the issuance of bonds and  
37 giving notice of the petition.
- 38 (2) The giving of notice of a hearing on the appropriation of the  
39 proceeds of bonds.
- 40 (3) The right of taxpayers to appear and be heard on the proposed  
41 appropriation.
- 42 (4) The approval of the appropriation by the department of local



- 1 government finance.
- 2 (5) The right of:
- 3 (A) taxpayers and voters to remonstrate against the issuance of
- 4 bonds in the case of a proposed bond issue described by
- 5 IC 6-1.1-20-3.1(a); or
- 6 (B) voters to vote on the issuance of bonds in the case of a
- 7 proposed bond issue described by IC 6-1.1-20-3.5(a).
- 8 (6) The sale of bonds at a public sale or at a negotiated sale. ~~after~~
- 9 ~~June 30, 2018, and before July 1, 2025.~~
- 10 (7) The maximum term or repayment period provided by
- 11 IC 5-1-14-10.

12 SECTION 92. IC 36-7-14-57, AS AMENDED BY P.L.135-2022,  
 13 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 14 JULY 1, 2025]: Sec. 57. (a) This section does not apply to a parcel that  
 15 is included in more than one (1) allocation area established by:

- 16 (1) a resolution establishing an allocation provision under section
- 17 39 of this chapter that is adopted and approved under sections 15
- 18 through 17 of this chapter;
- 19 (2) a resolution adopted under IC 6-1.1-39-2 and confirmed under
- 20 IC 6-1.1-39-3;
- 21 (3) a resolution adopted under IC 8-22-3.5-5 and confirmed under
- 22 IC 8-22-3.5-6;
- 23 (4) a resolution establishing an allocation provision under
- 24 IC 36-7-15.1-26 that is adopted and approved under
- 25 IC 36-7-15.1-8, IC 36-7-15.1-9, and IC 36-7-15.1-10;
- 26 (5) a resolution establishing an allocation provision under
- 27 IC 36-7-30-25 that is adopted and approved under IC 36-7-30-10,
- 28 IC 36-7-30-11, and IC 36-7-30-12;
- 29 (6) a resolution establishing an allocation provision under
- 30 IC 36-7-30.5-30 that is adopted and approved under
- 31 IC 36-7-30.5-16, IC 36-7-30.5-17, and IC 36-7-30.5-18; or
- 32 (7) a resolution designating a certified technology park as an
- 33 allocation area that is approved and adopted under IC 36-7-32-15;
- 34 on or before May 1, 2021. ~~In addition,~~ **Except as provided in section**
- 35 **57.1 of this chapter,** a new allocation area may not be established
- 36 under this chapter that includes a parcel that is located in an allocation
- 37 area described in this subsection.
- 38 (b) Except as provided in subsection (a) **or section 57.1 of this**
- 39 **chapter,** but notwithstanding any other provision, for the purpose of
- 40 the allocation of property taxes under this chapter, a parcel may not be
- 41 included in more than one (1) allocation area established under this
- 42 chapter or under:



- 1 (1) IC 6-1.1-39;
- 2 (2) IC 8-22-3.5;
- 3 (3) IC 36-7-15.1;
- 4 (4) IC 36-7-30;
- 5 (5) IC 36-7-30.5;
- 6 (6) IC 36-7-32; or
- 7 (7) IC 36-7-32.5.

8 SECTION 93. IC 36-7-14-57.1 IS ADDED TO THE INDIANA  
 9 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 10 [EFFECTIVE JULY 1, 2025]: **Sec. 57.1. (a) A new allocation area**  
 11 **may be established over an existing allocation area if the fiscal**  
 12 **bodies of each unit enter into an interlocal agreement.**

13 **(b) Upon entering into an interlocal agreement under subsection**  
 14 **(a), in order to subsequently establish an overlapping allocation**  
 15 **area the following shall occur:**

- 16 (1) The redevelopment commissions of each unit must adopt
- 17 substantially similar declaratory resolutions.
- 18 (2) The fiscal bodies of each unit must adopt substantially
- 19 similar confirmatory resolutions.

20 **(c) The interlocal agreement entered into under subsection (a)**  
 21 **must include the following provisions:**

- 22 (1) The base amount of the new allocation area.
- 23 (2) A provision prohibiting the city, county, town, or other
- 24 entity that established the applicable existing allocation area
- 25 from incurring any additional obligations that require a
- 26 pledge of future incremental property tax revenue to be paid
- 27 from the applicable existing allocation area.
- 28 (3) A provision requiring the maintenance of all applicable
- 29 property tax records for the parcel or parcels located within
- 30 the existing allocation area and the new allocation area.

31 **(d) Subject to subsection (e), if a new allocation area:**

- 32 (1) is established over an existing allocation area under this
- 33 section; and
- 34 (2) issues bonds or enters into a lease payable by incremental
- 35 property tax revenues allocated under section 39 of this
- 36 chapter;

37 **the county auditor shall continue to allocate to the existing**  
 38 **allocation area any incremental property tax revenues that would**  
 39 **otherwise be allocated to the existing allocation area as if the**  
 40 **overlapping allocation area had not been established under this**  
 41 **section until all of the bonds or other obligations incurred by the**  
 42 **existing allocation area are no longer outstanding.**



1 (e) To the extent this section conflicts with section 1.5 or section  
 2 1.7 of this chapter, the provisions of section 1.5 or section 1.7 of this  
 3 chapter, as applicable, control with respect to the allocation of  
 4 incremental property tax revenues under this section.

5 (f) The distribution of property taxes described in section  
 6 39(b)(2) of this chapter does not apply to the allocation of  
 7 incremental property tax revenues to an existing allocation area or  
 8 an overlapping allocation area under subsection (c).

9 SECTION 94. IC 36-7-15.1-63, AS AMENDED BY P.L.135-2022,  
 10 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 11 JULY 1, 2025]: Sec. 63. (a) This section does not apply to a parcel that  
 12 is included in more than one (1) allocation area established by:

- 13 (1) a resolution establishing an allocation provision under section
- 14 26 of this chapter that is adopted and approved under sections 8
- 15 through 10 of this chapter;
- 16 (2) a resolution adopted under IC 6-1.1-39-2 and confirmed under
- 17 IC 6-1.1-39-3;
- 18 (3) a resolution adopted under IC 8-22-3.5-5 and confirmed under
- 19 IC 8-22-3.5-6;
- 20 (4) a resolution establishing an allocation provision under
- 21 IC 36-7-14-39 that is adopted and approved under IC 36-7-14-15,
- 22 IC 36-7-14-16, and IC 36-7-14-17;
- 23 (5) a resolution establishing an allocation provision under
- 24 IC 36-7-30-25 that is adopted and approved under IC 36-7-30-10,
- 25 IC 36-7-30-11, and IC 36-7-30-12;
- 26 (6) a resolution establishing an allocation provision under
- 27 IC 36-7-30.5-30 that is adopted and approved under
- 28 IC 36-7-30.5-16, IC 36-7-30.5-17, and IC 36-7-30.5-18; or
- 29 (7) a resolution designating a certified technology park as an
- 30 allocation area that is approved and adopted under IC 36-7-32-15;

31 on or before May 1, 2021. ~~In addition,~~ **Except as provided in section**  
 32 **63.1 of this chapter**, a new allocation area may not be established  
 33 under this chapter that includes a parcel that is located in an allocation  
 34 area described in this subsection.

35 (b) Except as provided in subsection (a) **or section 63.1 of this**  
 36 **chapter**, but notwithstanding any other provision, for the purpose of  
 37 the allocation of property taxes under this chapter, a parcel may not be  
 38 included in more than one (1) allocation area established under this  
 39 chapter or under:

- 40 (1) IC 6-1.1-39;
- 41 (2) IC 8-22-3.5;
- 42 (3) IC 36-7-14;



- 1 (4) IC 36-7-30;
- 2 (5) IC 36-7-30.5;
- 3 (6) IC 36-7-32; or
- 4 (7) IC 36-7-32.5.

5 SECTION 95. IC 36-7-15.1-63.1 IS ADDED TO THE INDIANA  
 6 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 7 [EFFECTIVE JULY 1, 2025]: **Sec. 63.1. (a) A new allocation area**  
 8 **may be established over an existing allocation area if the fiscal**  
 9 **bodies of each unit enter into an interlocal agreement.**

10 (b) Upon entering into an interlocal agreement under subsection  
 11 (a), in order to subsequently establish an overlapping allocation  
 12 area the following shall occur:

- 13 (1) The redevelopment commissions of each unit must adopt
- 14 substantially similar declaratory resolutions.
- 15 (2) The fiscal bodies of each unit must adopt substantially
- 16 similar confirmatory resolutions.

17 (c) The interlocal agreement entered into under subsection (a)  
 18 must include the following provisions:

- 19 (1) The base amount of the new allocation area.
- 20 (2) A provision prohibiting the city, county, town, or other
- 21 entity that established the applicable existing allocation area
- 22 from incurring any additional obligations that require a
- 23 pledge of future incremental property tax revenue to be paid
- 24 from the applicable existing allocation area.
- 25 (3) A provision requiring the maintenance of all applicable
- 26 property tax records for the parcel or parcels located within
- 27 the existing allocation area and the new allocation area.

28 (d) If a new allocation area:

- 29 (1) is established over an existing allocation area under this
- 30 section; and
- 31 (2) issues bonds or enters into a lease that is payable by
- 32 incremental property tax revenues allocated under section 26
- 33 of this chapter;

34 the county auditor shall continue to allocate to the existing  
 35 allocation area any incremental property tax revenues that would  
 36 otherwise be allocated to the existing allocation area as if the  
 37 overlapping allocation area had not been established under this  
 38 section until all of the bonds or other obligations incurred by the  
 39 existing allocation area are no longer outstanding.

40 SECTION 96. IC 36-7-18-31, AS AMENDED BY P.L.236-2023,  
 41 SECTION 187, IS AMENDED TO READ AS FOLLOWS  
 42 [EFFECTIVE JULY 1, 2025]: **Sec. 31. (a) Issues of bonds, notes, or**



1 warrants of a housing authority must be approved by the fiscal body of  
 2 the unit after a public hearing, with notice of the time, place, and  
 3 purpose of the hearing given by publication in accordance with  
 4 IC 5-3-1. The bonds, notes, or warrants must then be authorized by  
 5 resolution of the authority.

6 (b) After the bonds, notes, or warrants have been approved under  
 7 subsection (a), they may be issued in one (1) or more series, with the:

- 8 (1) dates;
- 9 (2) maturities;
- 10 (3) denominations;
- 11 (4) form, either coupon or registered;
- 12 (5) conversion or registration privileges;
- 13 (6) rank or priority;
- 14 (7) manner of execution;
- 15 (8) medium of payment;
- 16 (9) places of payment; and
- 17 (10) terms of redemption, with or without premium;

18 provided by the resolution or its trust indenture or mortgage.

19 (c) The bonds, notes, or warrants shall be sold at a public sale under  
 20 IC 5-1-11, for not less than par value, after notice published in  
 21 accordance with IC 5-3-1. However, they may be sold at not less than  
 22 par value to the federal government:

- 23 (1) at private sale without any public advertisement; or
- 24 (2) alternatively, at a negotiated sale. ~~after July 1, 2018; and~~  
 25 ~~before June 30, 2025.~~

26 (d) If any of the commissioners or officers of the housing authority  
 27 whose signatures appear on any bonds, notes, or warrants or coupons  
 28 cease to be commissioners or officers before the delivery, exchange, or  
 29 substitution of the bonds, notes, or warrants, their signatures remain  
 30 valid and sufficient for all purposes, as if they had remained in office  
 31 until the delivery, exchange, or substitution.

32 (e) Subject to provision for registration and notwithstanding any  
 33 other law, any bonds, notes, or warrants issued under this chapter are  
 34 fully negotiable.

35 (f) In any proceedings involving the validity or enforceability of any  
 36 bond, note, or warrant of a housing authority or of its security, if the  
 37 instrument states that it has been issued by the authority to aid in  
 38 financing a housing project to provide dwelling accommodations for  
 39 persons of low income, it shall be conclusively presumed to have been  
 40 issued for that purpose and the project shall be conclusively presumed  
 41 to have been planned, located, and constructed in accordance with this  
 42 chapter.



1 SECTION 97. IC 36-7-32-13, AS AMENDED BY P.L.4-2005,  
 2 SECTION 146, IS AMENDED TO READ AS FOLLOWS  
 3 [EFFECTIVE JULY 1, 2025]: Sec. 13. (a) **Subject to subsection (c),**  
 4 if the Indiana economic development corporation determines that a sale  
 5 price or rental value at below market rate will assist in increasing  
 6 employment or private investment in a certified technology park, the  
 7 redevelopment commission and the legislative body of the unit may  
 8 determine the sale price or rental value for public facilities owned or  
 9 developed by the redevelopment commission and the unit in the  
 10 certified technology park at below market rate.

11 (b) **Subject to subsection (c),** if public facilities developed under  
 12 an agreement entered into under this chapter are conveyed or leased at  
 13 less than fair market value or at below market rates, the terms of the  
 14 conveyance or lease shall include legal and equitable remedies and  
 15 rights to assure that the public facilities are used for high technology  
 16 activities or as a business incubator. Legal and equitable remedies and  
 17 rights may include penalties and actual or liquidated damages.

18 (c) **After June 30, 2025, an agreement entered into under this**  
 19 **section for the lease of public facilities owned or developed by the**  
 20 **redevelopment commission and the unit in the certified technology**  
 21 **park to a nonprofit corporation may not be below market rate.**

22 SECTION 98. IC 36-7-40-6.5 IS ADDED TO THE INDIANA  
 23 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 24 [EFFECTIVE JULY 1, 2025]: Sec. 6.5. A person who is:

25 (1) engaged in the business of renting or furnishing, for  
 26 periods of less than thirty (30) days, any lodgings:

27 (A) in any hotel, motel, inn, tourist camp, tourist cabin, or  
 28 any other place in which lodgings are regularly furnished  
 29 for a consideration; and

30 (B) that are located in an economic enhancement district  
 31 established under this chapter; and

32 (2) liable for a special benefits assessment under this chapter  
 33 for the property described in subdivision (1);  
 34 may charge a fee of not more than one dollar (\$1) to each person  
 35 who rents the lodgings described in subdivision (1) to be used  
 36 toward payment of the special benefits assessment.

37 SECTION 99. IC 36-7.5-6-5, AS ADDED BY P.L.195-2023,  
 38 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 39 JULY 1, 2025]: Sec. 5. (a) In each state fiscal year beginning after June  
 40 30, 2023, the city of Gary shall transfer up to three million dollars  
 41 (\$3,000,000) to the development authority for deposit in the fund.

42 (b) In each state fiscal year beginning after June 30, 2023, and



1 ending before July 1, 2025, the development authority shall deposit  
 2 three million dollars (\$3,000,000) in the fund from reserve amounts  
 3 held by the development authority.

4 (c) After June 30, 2025, but not later than July 1, ~~2026~~, **2027**, the  
 5 development authority shall be reimbursed for all amounts deposited  
 6 under subsection (b) using money in the fund. Budget committee  
 7 review is not required for reimbursement under this subsection.

8 SECTION 100. IC 36-10-3-24, AS AMENDED BY P.L.236-2023,  
 9 SECTION 212, IS AMENDED TO READ AS FOLLOWS  
 10 [EFFECTIVE JULY 1, 2025]: Sec. 24. (a) In order to raise money to  
 11 pay for land to be acquired for any of the purposes named in this  
 12 chapter, to pay for an improvement authorized by this chapter, or both,  
 13 and in anticipation of the special benefit tax to be levied as provided in  
 14 this chapter, the board shall cause to be issued, in the name of the unit,  
 15 the bonds of the district. The bonds may not exceed in amount the total  
 16 cost of all land to be acquired and all improvements described in the  
 17 resolution, including all expenses necessarily incurred in connection  
 18 with the proceedings, together with a sum sufficient to pay the costs of  
 19 supervision and inspection during the period of construction of a work.  
 20 The expenses to be covered in the bond issue include all expenses of  
 21 every kind actually incurred preliminary to acquiring the land and the  
 22 construction of the work, such as the cost of the necessary record,  
 23 engineering expenses, publication of notices, preparation of bonds, and  
 24 other necessary expenses. If more than one (1) resolution or proceeding  
 25 of the board under section 23 of this chapter is confirmed whereby  
 26 different parcels of land are to be acquired, or more than one (1)  
 27 contract for work is let by the board at approximately the same time,  
 28 the cost involved under all of the resolutions and proceedings may be  
 29 included in one (1) issue of bonds.

30 (b) The bonds may be issued in any denomination not less than one  
 31 thousand dollars (\$1,000) each, in not less than five (5) nor more than  
 32 forty (40) annual series. The bonds are payable one (1) series each  
 33 year, beginning at a date after the receipt of taxes from a levy made for  
 34 that purpose. The bonds are negotiable. The bonds may bear interest at  
 35 any rate, payable semiannually. After adopting a resolution ordering  
 36 bonds, the board shall certify a copy of the resolution to the unit's fiscal  
 37 officer. The fiscal officer shall prepare the bonds, and the unit's  
 38 executive shall execute them, attested by the fiscal officer.

39 (c) The bonds and the interest on them are exempt from taxation as  
 40 prescribed by IC 6-8-5-1. Bonds issued under this section are subject  
 41 to the provisions of IC 5-1 and IC 6-1.1-20 relating to:

- 42 (1) the filing of a petition requesting the issuance of bonds;



- 1 (2) the right of:
- 2 (A) taxpayers and voters to remonstrate against the issuance of
- 3 bonds in the case of a proposed bond issue described by
- 4 IC 6-1.1-20-3.1(a); or
- 5 (B) voters to vote on the issuance of bonds in the case of a
- 6 proposed bond issue described by IC 6-1.1-20-3.5(a);
- 7 (3) the appropriation of the proceeds of the bonds and approval by
- 8 the department of local government finance; and
- 9 (4) the sale of bonds at:
- 10 (A) a public sale for not less than their par value; or
- 11 (B) a negotiated sale. ~~after June 30, 2018, and before July 1,~~
- 12 ~~2025.~~
- 13 (d) The board may not have bonds of the district issued under this
- 14 section that are payable by special taxation when the total issue for that
- 15 purpose, including the bonds already issued or to be issued, exceeds
- 16 two percent (2%) of the adjusted value of the taxable property in the
- 17 district as determined under IC 36-1-15. All bonds or obligations
- 18 issued in violation of this subsection are void. The bonds are not
- 19 obligations or indebtedness of the unit, but constitute an indebtedness
- 20 of the district as a special taxing district. The bonds and interest are
- 21 payable only out of a special tax levied upon all the property of the
- 22 district as prescribed by this chapter. The bonds must recite the terms
- 23 upon their face, together with the purposes for which they are issued.
- 24 SECTION 101. IC 36-10-8-16, AS AMENDED BY P.L.236-2023,
- 25 SECTION 213, IS AMENDED TO READ AS FOLLOWS
- 26 [EFFECTIVE JULY 1, 2025]: Sec. 16. (a) A capital improvement may
- 27 be financed in whole or in part by the issuance of general obligation
- 28 bonds of the county or, if the board was created under IC 18-7-18
- 29 (before its repeal on February 24, 1982), also of the city, if the board
- 30 determines that the estimated annual net income of the capital
- 31 improvement, plus the estimated annual tax revenues to be derived
- 32 from any tax revenues made available for this purpose, will not be
- 33 sufficient to satisfy and pay the principal of and interest on all bonds
- 34 issued under this chapter, including the bonds then proposed to be
- 35 issued.
- 36 (b) If the board desires to finance a capital improvement in whole
- 37 or in part as provided in this section, it shall have prepared a resolution
- 38 to be adopted by the county executive authorizing the issuance of
- 39 general obligation bonds, or, if the board was created under IC 18-7-18
- 40 (before its repeal on February 24, 1982), by the fiscal body of the city
- 41 authorizing the issuance of general obligation bonds. The resolution
- 42 must set forth an itemization of the funds and assets received by the



1 board, together with the board's valuation and certification of the cost.  
 2 The resolution must state the date or dates on which the principal of the  
 3 bonds is payable, the maximum interest rate to be paid, and the other  
 4 terms upon which the bonds shall be issued. The board shall submit the  
 5 proposed resolution to the proper officers, together with a certificate to  
 6 the effect that the issuance of bonds in accordance with the resolution  
 7 will be in compliance with this section. The certificate must also state  
 8 the estimated annual net income of the capital improvement to be  
 9 financed by the bonds, the estimated annual tax revenues, and the  
 10 maximum amount payable in any year as principal and interest on the  
 11 bonds issued under this chapter, including the bonds proposed to be  
 12 issued, at the maximum interest rate set forth in the resolution. The  
 13 bonds issued may mature over a period not exceeding forty (40) years  
 14 from the date of issue.

15 (c) Upon receipt of the resolution and certificate, the proper officers  
 16 may adopt them and take all action necessary to issue the bonds in  
 17 accordance with the resolution. An action to contest the validity of  
 18 bonds issued under this section and sold at a public sale may not be  
 19 brought after the fifteenth day following the receipt of bids for the  
 20 bonds.

21 (d) The provisions of all general statutes relating to:  
 22 (1) the filing of a petition requesting the issuance of bonds and  
 23 giving notice;  
 24 (2) the right of:  
 25 (A) taxpayers and voters to remonstrate against the issuance of  
 26 bonds in the case of a proposed bond issue described by  
 27 IC 6-1.1-20-3.1(a); or  
 28 (B) voters to vote on the issuance of bonds in the case of a  
 29 proposed bond issue described by IC 6-1.1-20-3.5(a);  
 30 (3) the giving of notice of the determination to issue bonds;  
 31 (4) the giving of notice of a hearing on the appropriation of the  
 32 proceeds of bonds;  
 33 (5) the right of taxpayers to appear and be heard on the proposed  
 34 appropriation;  
 35 (6) the approval of the appropriation by the department of local  
 36 government finance; and  
 37 (7) the sale of bonds at a public sale or at a negotiated sale; ~~after~~  
 38 ~~June 30, 2018, and before July 1, 2025;~~  
 39 apply to the issuance of bonds under this section.

40 SECTION 102. IC 36-10-9-15, AS AMENDED BY P.L.236-2023,  
 41 SECTION 214, IS AMENDED TO READ AS FOLLOWS  
 42 [EFFECTIVE JULY 1, 2025]: Sec. 15. (a) A capital improvement may



1 be financed in whole or in part by the issuance of general obligation  
2 bonds of the county.

3 (b) If the board desires to finance a capital improvement in whole  
4 or in part as provided in this section, it shall have prepared a resolution  
5 to be adopted by the board of commissioners of the county authorizing  
6 the issuance of general obligation bonds. The resolution must state the  
7 date or dates on which the principal of the bonds is payable, the  
8 maximum interest rate to be paid, and the other terms upon which the  
9 bonds shall be issued. The board shall submit the proposed resolution  
10 to the city-county legislative body for approval under IC 36-3-6-9,  
11 together with a certificate to the effect that the issuance of bonds in  
12 accordance with the resolution will be in compliance with this section.  
13 The certificate must also state the estimated annual net income of the  
14 capital improvement to be financed by the bonds, the estimated annual  
15 tax revenues, and the maximum amount payable in any year as  
16 principal and interest on the bonds issued under this chapter, including  
17 the bonds proposed to be issued, at the maximum interest rate set forth  
18 in the resolution. The bonds issued may mature over a period not  
19 exceeding forty (40) years from the date of issue.

20 (c) If the city-county legislative body approves the issuance of  
21 bonds under IC 36-3-6-9, the board shall submit the resolution to the  
22 executive of the consolidated city, who shall review the resolution. If  
23 the executive approves the resolution, the board shall take all action  
24 necessary to issue the bonds in accordance with the resolution. An  
25 action to contest the validity of bonds issued under this section and sold  
26 at a public sale may not be brought after the fifteenth day following the  
27 receipt of bids for the bonds.

28 (d) The provisions of all general statutes relating to:

- 29 (1) the filing of a petition requesting the issuance of bonds and  
30 giving notice;  
31 (2) the right of:  
32 (A) taxpayers and voters to remonstrate against the issuance of  
33 bonds in the case of a proposed bond issue described by  
34 IC 6-1.1-20-3.1(a); or  
35 (B) voters to vote on the issuance of bonds in the case of a  
36 proposed bond issue described by IC 6-1.1-20-3.5(a);  
37 (3) the giving of notice of the determination to issue bonds;  
38 (4) the giving of notice of a hearing on the appropriation of the  
39 proceeds of bonds;  
40 (5) the right of taxpayers to appear and be heard on the proposed  
41 appropriation;  
42 (6) the approval of the appropriation by the department of local



1 government finance; and  
2 (7) the sale of bonds at a public sale for not less than par value or  
3 at a negotiated sale; ~~after June 30, 2018, and before July 1, 2025;~~  
4 are applicable to the issuance of bonds under this section.

5 SECTION 103. IC 36-10-10-20, AS AMENDED BY P.L.236-2023,  
6 SECTION 215, IS AMENDED TO READ AS FOLLOWS  
7 [EFFECTIVE JULY 1, 2025]: Sec. 20. (a) The bonds shall be executed  
8 by the president of the board, and the corporate seal of the authority  
9 shall be affixed and attested by the secretary of the board. The interest  
10 coupons attached to the bonds shall be executed by placing the  
11 facsimile signature of the treasurer on them. The bonds shall be sold by  
12 the board:

- 13 (1) at a public sale for not less than the par value; or
- 14 (2) alternatively, at a negotiated sale. ~~after June 30, 2018, and~~  
15 ~~before July 1, 2025.~~

16 Notice of sale shall be published in accordance with IC 5-3-1.

17 (b) If the bonds are sold at a public sale, the board shall award the  
18 bonds to the highest bidder as determined by computing the total  
19 interest on the bonds from the date of issue to the dates of maturity and  
20 deducting the premium bid, if any, unless the board determines that no  
21 acceptable bid has been received. In that case the sale may be  
22 continued from day to day, not to exceed thirty (30) days. A bid may  
23 not be accepted that is lower than the highest bid received at the time  
24 fixed for sale in the bond sale notice.

25 (c) Any premium received from the sale of the bonds shall be used  
26 solely for the payment of principal and interest on the bonds. The board  
27 may also issue refunding bonds under IC 5-1-5.

28 SECTION 104. IC 36-10-11-21, AS AMENDED BY P.L.236-2023,  
29 SECTION 216, IS AMENDED TO READ AS FOLLOWS  
30 [EFFECTIVE JULY 1, 2025]: Sec. 21. (a) The bonds shall be executed  
31 by the president of the board, and the corporate seal of the authority  
32 shall be affixed and attested by the secretary of the board. The interest  
33 coupons attached to the bonds shall be executed by placing the  
34 facsimile signature of the treasurer on them. The bonds shall be sold by  
35 the board:

- 36 (1) at public sale for not less than the par value; or
- 37 (2) alternatively, at a negotiated sale. ~~after June 30, 2018, and~~  
38 ~~before July 1, 2025.~~

39 Notice of sale shall be published in accordance with IC 5-3-1.

40 (b) If the bonds are sold at a public sale, the board shall award the  
41 bonds to the highest bidder as determined by computing the total  
42 interest on the bonds from the date of issue to the dates of maturity and



1 deducting the premium bid, if any. If the bonds are not sold on the date  
 2 fixed for the sale, the sale may be continued from day to day until a  
 3 satisfactory bid has been received.

4 (c) Any premium received from the sale of the bonds shall be used  
 5 solely for the payment of principal and interest on the bonds.

6 (d) Before the preparation of definitive bonds, temporary bonds may  
 7 under like restrictions be issued with or without coupons, exchangeable  
 8 for definitive bonds upon the issuance of the latter. The total amount  
 9 of bonds issued by the authority under this section, when added to any  
 10 loan or loans negotiated under section 22 of this chapter, may not  
 11 exceed three million dollars (\$3,000,000).

12 SECTION 105. IC 36-10-13-8, AS AMENDED BY P.L.11-2023,  
 13 SECTION 134, IS AMENDED TO READ AS FOLLOWS  
 14 [EFFECTIVE JULY 1, 2025]: Sec. 8. (a) This section applies to school  
 15 corporations in a county:

16 (1) containing a consolidated city; or

17 (2) **as of the 2020 federal decennial census**, having a population  
 18 of more than ~~four hundred thousand (400,000)~~ **one hundred**  
 19 **seventy five thousand (175,000)** and less than seven hundred  
 20 thousand (700,000).

21 (b) Subject to subsection (c), the governing body of a school  
 22 corporation may annually appropriate sums to be paid to cultural  
 23 institutions that are reasonably commensurate with the educational and  
 24 cultural contributions made by the institutions to the school corporation  
 25 and the school corporation's students.

26 (c) Before a cultural institution may receive payments under this  
 27 section, the president and secretary of the cultural institution must file  
 28 with the school corporation an affidavit stating that the cultural  
 29 institution meets the following requirements:

30 (1) The governing ~~board~~ **body** has adopted a resolution that  
 31 entitles a representative of the school corporation to attend and  
 32 speak at all meetings of the governing body.

33 (2) The cultural institution:

34 (A) admits the public to galleries, museums, and facilities at  
 35 reasonable times and allows public use of those facilities free  
 36 of charge; or

37 (B) provides alternative services free of charge to the public  
 38 instead of admission to those facilities.

39 The governing body of the school corporation shall judge whether  
 40 the alternative services are conducive to the education or cultural  
 41 development of the public.

42 (3) The cultural institution has a permanent location in the



1 municipality where the cultural institution conducts the cultural  
 2 institution's principal educational or cultural purpose.  
 3 (4) The cultural institution has no general taxing authority.  
 4 The affidavit must be filed at least thirty (30) days before a request for  
 5 an appropriation under this section.  
 6 **(d) To provide for a cultural institution under this section, the**  
 7 **governing body of a school corporation may impose a tax of not**  
 8 **more than five tenths of one cent (\$0.005) on each one hundred**  
 9 **dollars (\$100) of assessed valuation in the school corporation and**  
 10 **do the following:**  
 11 **(1) The school corporation shall deposit the proceeds of the**  
 12 **tax in a cultural institution fund. The cultural institution fund**  
 13 **shall be separate and distinct from the school corporation's**  
 14 **operation and education funds and may be used only to**  
 15 **provide funds for a cultural institution under this section.**  
 16 **(2) Subject to section 6 of this chapter, the governing body of**  
 17 **a school corporation may annually appropriate money in the**  
 18 **cultural institution fund to be paid in semiannual installments**  
 19 **to a cultural institution having facilities in the county.**  
 20 ~~(d)~~ **(e) A cultural institution that complies with this section may**  
 21 **continue to receive payments under this section as long as the school**  
 22 **corporation appropriates sums for that purpose.**  
 23 **(f) In the case of a school corporation with territory in more**  
 24 **than one (1) county, the governing body of the school corporation**  
 25 **may impose the property tax levy under this section only on real**  
 26 **and personal property in the school corporation's territory that is**  
 27 **located in the county described in subsection (a).**  
 28 **(g) The property tax rate and levy imposed under this chapter:**  
 29 **(1) must be certified by the department of local government**  
 30 **finance under IC 6-1.1-17-16; and**  
 31 **(2) are not considered part of the maximum permissible ad**  
 32 **valorem property tax levy under IC 20-46-8-1 for the school**  
 33 **corporation's operations fund.**  
 34 SECTION 106. [EFFECTIVE JANUARY 1, 2026] **(a)**  
 35 **IC 6-1.1-8-24.5, IC 6-1.1-10-16, IC 6-1.1-10-18.5, and**  
 36 **IC 6-1.1-10-46, all as amended by this act, apply to assessment**  
 37 **dates after December 31, 2025.**  
 38 **(b) IC 6-1.1-10-51, as added by this act, applies to assessment**  
 39 **dates after December 31, 2025.**  
 40 **(c) This SECTION expires July 1, 2028.**  
 41 SECTION 107. [EFFECTIVE JULY 1, 2025] **(a) The legislative**  
 42 **council is urged to assign to the appropriate interim study**



1 committee the task of studying the effects of the provision  
2 implemented under IC 6-1.1-10-16(q), as added by this act,  
3 regarding various buildings owned by nonprofit entities.  
4 (b) This SECTION expires January 1, 2028.  
5 SECTION 108. [EFFECTIVE JULY 1, 2025] (a) IC 36-7-40-6.5,  
6 as added by this act, applies only to transactions occurring after  
7 June 30, 2025.  
8 (b) Except as provided in subsection (c), a transaction is  
9 considered to have occurred after June 30, 2025, if the renting of  
10 the property or payment furnished in the transaction is made after  
11 June 30, 2025.  
12 (c) Notwithstanding subsection (b), a transaction is considered  
13 to have occurred before July 1, 2025, to the extent that:  
14 (1) the agreement of the parties to the transaction is entered  
15 into before July 1, 2025; and  
16 (2) payment furnished in the transaction is made before July  
17 1, 2025.  
18 (d) This SECTION expires January 1, 2028.  
19 SECTION 109. An emergency is declared for this act.



## COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1427, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Replace the effective dates in SECTIONS 1 through 2 with "[EFFECTIVE JANUARY 1, 2026]".

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 5-1-11-1, AS AMENDED BY P.L.236-2023, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. (a) Except as otherwise provided in this chapter or in the statute authorizing their issuance, all bonds issued by or in the name of counties, townships, cities, towns, school corporations, and special taxing districts, agencies or instrumentalities thereof, or by entities required to sell bonds pursuant to this chapter, whether the bonds are general obligations or issued in anticipation of the collection of special taxes or are payable out of revenues, may be sold:

- (1) at a public sale; or
- (2) alternatively, at a negotiated sale after June 30, 2018, and before July 1, ~~2025~~, **2027**, in the case of:
  - (A) counties;
  - (B) townships;
  - (C) cities;
  - (D) towns;
  - (E) taxing districts;
  - (F) special taxing districts; and
  - (G) school corporations.

(b) The word "bonds" as used in this chapter means any obligations issued by or in the name of any of the political subdivisions or bodies referred to in subsection (a), except obligations payable in the year in which they are issued, obligations issued in anticipation of the collection of delinquent taxes, and obligations issued in anticipation of the collection of frozen bank deposits.

(c) Notwithstanding any of the provisions of subsection (a) or any of the provisions of section 2 of this chapter, any bonds may be sold to the federal government or any agency thereof, at private sale and without a public offering.

SECTION 2. IC 5-1-11-6, AS AMENDED BY P.L.236-2023, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 6. (a) In cases where other statutes authorize the



issuance and exchange of new bonds for the purpose of refunding or redeeming outstanding bonds for the payment of which no funds are available, it shall be the duty of the officers charged with issuance and exchange of the new bonds to cause the bonds to be offered:

- (1) at a public sale as provided in this chapter; or
- (2) alternatively, at a negotiated sale after June 30, 2018, and before July 1, ~~2025~~, **2027**, in the case of:
  - (A) counties;
  - (B) townships;
  - (C) cities;
  - (D) towns;
  - (E) taxing districts;
  - (F) special taxing districts; and
  - (G) school corporations.

(b) In cases where it is necessary to provide for the refunding of bonds or interest coupons maturing at various times over a period not exceeding six (6) months, the bodies and officials charged with the duty of issuing and selling the refunding bonds may, for the purpose of reducing the cost of issuance of the bonds, issue and sell one (1) issue of bonds in an amount sufficient to provide for the refunding of all of the bonds and interest coupons required to be refunded during the six (6) month period.

SECTION 3. IC 5-14-3.8-3.5, AS AMENDED BY P.L.156-2024, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 3.5. (a) This section applies only to contracts that a political subdivision that is a taxing unit (as defined in IC 6-1.1-1-21) enters into after June 30, 2016.

(b) As used in this section, "contract" means a contract, agreement, or similar arrangement by any other name. The term includes all pages of a contract, any attachments to the contract, and any amendments, addendums, or extensions.

(c) **This subsection applies to a contract entered into before January 1, 2026.** Subject to subsection (d), a political subdivision shall upload a digital copy of a contract to the Indiana transparency website one (1) time if the total cost of the contract to the political subdivision exceeds fifty thousand dollars (\$50,000) during the term of the contract. This subsection applies to all contracts for any subject, purpose, or term, except that a political subdivision is not required to upload a copy of an employment contract between the political subdivision and an employee of the political subdivision. In the case of a collective bargaining agreement, the political subdivision shall upload a copy of the collective bargaining agreement and a copy of a



blank or sample individual employment contract. A political subdivision shall upload the contract not later than sixty (60) days after the date the contract is executed. If a political subdivision enters into a contract that the political subdivision reasonably expects when entered into will not exceed fifty thousand dollars (\$50,000) in cost to the political subdivision but at a later date determines or expects the contract to exceed fifty thousand dollars (\$50,000) in cost to the political subdivision, the political subdivision shall upload a copy of the contract within sixty (60) days after the date on which the political subdivision makes the determination or realizes the expectation that the contract will exceed fifty thousand dollars (\$50,000) in cost to the political subdivision.

(d) **This subsection applies to a contract entered into before January 1, 2026.** The **executive fiscal officer** of a political subdivision shall upload a digital copy to the Indiana transparency website of any contract, regardless of the total cost, that is:

- (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.

A political subdivision shall upload the contract not later than sixty (60) days after the date the contract is executed. If a participating unit of a fire protection territory submits the agreement to establish the fire protection territory as required under this subsection, each of the participating units of the fire protection territory shall be considered to have complied with the requirements of this subsection.

(e) The executive body of a political subdivision may, by ordinance or resolution, identify ~~another an~~ individual **other than the fiscal officer of the political subdivision that is required** to upload contracts **as required** under ~~subsection (d)~~ **this section** and complete the attestation required under IC 6-1.1-17-5.4.

(f) Any ordinance or resolution adopted by the executive body of a political subdivision shall be submitted to the department of local government finance not later than five (5) days after the ordinance or resolution is passed.

(g) Nothing in this section prohibits the political subdivision from withholding any information in the contract that the political subdivision shall or may withhold from disclosure under IC 5-14-3. A political subdivision may redact or obscure signatures on a contract. The political subdivision is solely responsible for redacting information in the contract.

(h) **This subsection applies to a contract entered into after**



**December 31, 2026. A political subdivision shall upload a digital copy of a contract to the Indiana transparency website one (1) time. This subsection applies to all contracts for any subject, purpose, or term, except that a political subdivision is not required to upload a copy of an employment contract between the political subdivision and an employee of the political subdivision. In the case of a collective bargaining agreement, the political subdivision shall upload a copy of the collective bargaining agreement and a copy of a blank or sample individual employment contract. A political subdivision shall upload the contract not later than sixty (60) days after the date the contract is executed.**

SECTION 4. IC 5-14-3.8-10 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: **Sec. 10. Not later than December 31, 2026, the department shall develop and implement an application programming interface that would allow a political subdivision to upload multiple contracts at once directly from the political subdivision's network to the Indiana transparency website."**

Page 11, between lines 13 and 14, begin a new paragraph and insert:

"SECTION 14. IC 6-1.1-17-5.4, AS ADDED BY P.L.156-2024, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 5.4. (a) Not later than March 2 of each year, the **executive fiscal officer** of a political subdivision shall submit a statement to the department of local government finance attesting that the political subdivision uploaded any contract entered into during the immediately preceding year ~~related to the provision of fire services or emergency medical services~~ to the Indiana transparency website as required by ~~IC 5-14-3.8-3.5(d)~~. **IC 5-14-3.8-3.5.**

(b) The department of local government finance may not approve the budget of a political subdivision or a supplemental appropriation for a political subdivision until the political subdivision files the attestation under subsection (a).

SECTION 15. IC 6-1.1-17-20, AS AMENDED BY P.L.257-2013, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 20. (a) This section applies to each governing body of a taxing unit that is not comprised of a majority of officials who are elected to serve on the governing body. For purposes of this section, an individual who qualifies to be appointed to a governing body or serves on a governing body because of the individual's status as an elected official of another taxing unit shall be treated as an official who was not elected to serve on the governing body.

(b) As used in this section, "taxing unit" has the meaning set forth



in IC 6-1.1-1-21, except that the term does not include a public library or an entity whose tax levies are subject to review and modification by a city-county legislative body under IC 36-3-6-9.

(c) If:

(1) the assessed valuation of a taxing unit is entirely contained within a city or town; or

(2) the assessed valuation of a taxing unit is not entirely contained within a city or town but:

(A) the taxing unit was originally established by the city or town; or

(B) the majority of the individuals serving on the governing body of the taxing unit are appointed by the city or town;

the governing body shall submit its proposed budget and property tax levy to the city or town fiscal body. The proposed budget and levy shall be submitted to the city or town fiscal body in the manner prescribed by the department of local government finance before September 2 of a year.

(d) If subsection (c) does not apply, the governing body of the taxing unit shall submit its proposed budget and property tax levy to the county fiscal body in the county where the taxing unit has the most assessed valuation. The proposed budget and levy shall be submitted to the county fiscal body in the manner prescribed by the department of local government finance before September 2 of a year.

(e) The fiscal body of the city, town, or county (whichever applies) shall review each budget and proposed tax levy and adopt a final budget and tax levy for the taxing unit. The fiscal body may reduce or modify but not increase the proposed budget or tax levy.

(f) If a taxing unit fails to file the information required in subsection (c) or (d), whichever applies, with the appropriate fiscal body by the time prescribed by this section, ~~the most recent annual appropriations and annual tax levy of that taxing unit are continued for the ensuing budget year. when calculating the maximum ad valorem property tax levy under IC 6-1.1-18.5-3(a) for the taxing unit for the ensuing budget year, instead of multiplying the maximum levy growth quotient determined under IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e) (as applicable) for the year by the taxing unit's maximum permissible ad valorem property tax levy for the preceding calendar year as prescribed in STEP TWO of IC 6-1.1-18.5-3(a), for purposes of STEP TWO of IC 6-1.1-18.5-3(a), the taxing unit's maximum permissible ad valorem property tax levy for the preceding calendar year must instead be multiplied by the result of the following:~~

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**STEP ONE: Determine:**

- (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or STEP FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus
- (B) one (1).

**STEP TWO: Multiply:**

- (A) the STEP ONE result; by
- (B) eight-tenths (0.8).

**STEP THREE: Add one (1) to the STEP TWO result.**

However, if the taxing unit files the information as required in subsection (c) or (d), whichever applies, for the budget year immediately following the budget year for which the formula under this subsection is applied, when calculating the maximum ad valorem property tax levy under IC 6-1.1-18.5-3(a) for the taxing unit for the subsequent budget year, the taxing unit's maximum permissible ad valorem property tax levy must be calculated as if the formula under this subsection had not been applied for the affected budget year.

(g) If the appropriate fiscal body fails to complete the requirements of subsection (e) before the adoption deadline in section 5 of this chapter for any taxing unit subject to this section, the most recent annual appropriations and annual tax levy of the city, town, or county, whichever applies, are continued for the ensuing budget year. when calculating the maximum ad valorem property tax levy under IC 6-1.1-18.5-3(a) for the city, town, or county for the ensuing budget year, instead of multiplying the maximum levy growth quotient determined under IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e) (as applicable) for the year by the city's, town's, or county's maximum permissible ad valorem property tax levy for the preceding calendar year as prescribed in STEP TWO of IC 6-1.1-18.5-3(a), for purposes of STEP TWO of IC 6-1.1-18.5-3(a), the city's, town's, or county's maximum permissible ad valorem property tax levy for the preceding calendar year must instead be multiplied by the result of the following:

**STEP ONE: Determine:**

- (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or STEP FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus
- (B) one (1).

**STEP TWO: Multiply:**

- (A) the STEP ONE result; by
- (B) eight-tenths (0.8).

**STEP THREE: Add one (1) to the STEP TWO result.**

**However, if the city, town, or county files the information as required in subsection (e) for the budget year immediately following the budget year for which the formula under this subsection is applied, when calculating the maximum ad valorem property tax levy under IC 6-1.1-18.5-3(a) for the city, town, or county for the subsequent budget year, the unit's maximum permissible ad valorem property tax levy must be calculated as if the formula under this subsection had not been applied for the affected budget year.**

SECTION 16. IC 6-1.1-17-20.3, AS AMENDED BY P.L.38-2021, SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 20.3. (a) Except as provided in section 20.4 of this chapter, this section applies only to the governing body of a public library that:

- (1) is not comprised of a majority of officials who are elected to serve on the governing body; and
- (2) has a percentage increase in the proposed budget for the taxing unit for the ensuing calendar year that is more than the result of:
  - (A) the maximum levy growth quotient determined under IC 6-1.1-18.5-2 for the ensuing calendar year, rounded to the nearest thousandth (0.001); minus
  - (B) one (1).

For purposes of this section, an individual who qualifies to be appointed to a governing body or serves on a governing body because of the individual's status as an elected official of another taxing unit shall be treated as an official who was not elected to serve on the governing body.

(b) This section does not apply to an entity whose tax levies are subject to review and modification by a city-county legislative body under IC 36-3-6-9.

(c) If:

- (1) the assessed valuation of a public library's territory is entirely contained within a city or town; or
- (2) the assessed valuation of a public library's territory is not entirely contained within a city or town but more than fifty percent (50%) of the assessed valuation of the public library's territory is contained within the city or town;

the governing body shall submit its proposed budget and property tax levy to the city or town fiscal body in the manner prescribed by the department of local government finance before September 2 of a year. However, the governing body shall submit its proposed budget and



property tax levy to the county fiscal body in the manner provided in subsection (d), rather than to the city or town fiscal body, if more than fifty percent (50%) of the parcels of real property within the jurisdiction of the public library are located outside the city or town.

(d) If subsection (c) does not apply or the public library's territory covers more than one (1) county, the governing body of the public library shall submit its proposed budget and property tax levy to the county fiscal body in the county where the public library has the most assessed valuation. The proposed budget and levy shall be submitted to the county fiscal body in the manner prescribed by the department of local government finance before September 2 of a year.

(e) The fiscal body of the city, town, or county (whichever applies) shall review each budget and proposed tax levy and adopt a final budget and tax levy for the public library. The fiscal body may reduce or modify but not increase the proposed budget or tax levy.

(f) If a public library fails to file the information required in subsection (c) or (d), whichever applies, with the appropriate fiscal body by the time prescribed by this section, ~~the most recent annual appropriations and annual tax levy of that public library are continued for the ensuing budget year.~~ **when calculating the maximum ad valorem property tax levy under IC 6-1.1-18.5-3(a) for the public library for the ensuing budget year, instead of multiplying the maximum levy growth quotient determined under IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e) (as applicable) for the year by the public library's maximum permissible ad valorem property tax levy for the preceding calendar year as prescribed in STEP TWO of IC 6-1.1-18.5-3(a), for purposes of STEP TWO of IC 6-1.1-18.5-3(a), the public library's maximum permissible ad valorem property tax levy for the preceding calendar year must instead be multiplied by the result of the following:**

**STEP ONE: Determine:**

- (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or STEP FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus
- (B) one (1).

**STEP TWO: Multiply:**

- (A) the STEP ONE result; by
- (B) eight-tenths (0.8).

**STEP THREE: Add one (1) to the STEP TWO result.**

**However, if the public library files the information as required in subsection (c) or (d), whichever applies, for the budget year immediately following the budget year for which the formula under this subsection is applied, when calculating the maximum ad**



**valorem property tax levy under IC 6-1.1-18.5-3(a) for the public library for the subsequent budget year, the public library's maximum permissible ad valorem property tax levy must be calculated as if the formula under this subsection had not been applied for the affected budget year.**

(g) If the appropriate fiscal body fails to complete the requirements of subsection (e) before the adoption deadline in section 5 of this chapter for any public library subject to this section, ~~the most recent annual appropriations and annual tax levy of the city, town, or county, whichever applies, are continued for the ensuing budget year. when calculating the maximum ad valorem property tax levy under IC 6-1.1-18.5-3(a) for the city, town, or county for the ensuing budget year, instead of multiplying the maximum levy growth quotient determined under IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e) (as applicable) for the year by the city's, town's, or county's maximum permissible ad valorem property tax levy for the preceding calendar year as prescribed in STEP TWO of IC 6-1.1-18.5-3(a), for purposes of STEP TWO of IC 6-1.1-18.5-3(a), the city's, town's, or county's maximum permissible ad valorem property tax levy for the preceding calendar year must instead be multiplied by the result of the following:~~

**STEP ONE: Determine:**

- (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or STEP FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus
- (B) one (1).

**STEP TWO: Multiply:**

- (A) the STEP ONE result; by
- (B) eight-tenths (0.8).

**STEP THREE: Add one (1) to the STEP TWO result.**

However, if the city, town, or county files the information as required in subsection (e) for the budget year immediately following the budget year for which the formula under this subsection is applied, when calculating the maximum ad valorem property tax levy under IC 6-1.1-18.5-3(a) for the city, town, or county for the subsequent budget year, the unit's maximum permissible ad valorem property tax levy must be calculated as if the formula under this subsection had not been applied for the affected budget year.

SECTION 17. IC 6-1.1-18.5-31.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 31.5. (a) This section applies**



only to Shelby County.

(b) The executive of the county may, after approval by the fiscal body of the county, submit a petition to the department of local government finance requesting an increase in the county's maximum permissible ad valorem property tax levy for property taxes first due and payable in 2026. A petition must be submitted not later than September 1, 2025.

(c) If the executive of the county submits a petition under subsection (b), the department of local government finance shall increase the county's maximum permissible ad valorem property tax levy for property taxes first due and payable in 2026. The amount of the increase under this section is equal to the difference between:

(1) the lesser of:

(A) the county's maximum permissible ad valorem property tax levy for property taxes first due and payable in 2025; or

(B) the ad valorem property tax levy adopted by the county fiscal body for property taxes first due and payable in 2025; and

(2) the county's ad valorem property tax levy as certified by the department of local government finance for property taxes first due and payable in 2025.

(d) The adjustment under this section is a temporary, one (1) time increase to the county's maximum permissible ad valorem property tax levy for purposes of this chapter.

(e) This section expires June 30, 2028.

SECTION 18. IC 6-1.1-18.5-32 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 32. (a) This section applies only to the Shelby County solid waste management district.**

(b) The board of directors of the solid waste management district may, upon approval by the county executive, submit a petition to the department of local government finance for an increase in the solid waste management district's maximum permissible ad valorem property tax levy for property taxes due and payable in 2026. A petition must be submitted not later than September 1, 2025.

(c) If a petition is submitted under subsection (b), the department of local government finance shall increase the solid waste management district's maximum permissible ad valorem property tax levy for property taxes due and payable in 2026. The



**amount of the increase under this section is equal to the difference between:**

**(1) the lesser of:**

**(A) the solid waste management district's maximum permissible ad valorem property tax levy for property taxes first due and payable in 2025; or**

**(B) the ad valorem property tax levy adopted for the solid waste management district by the county fiscal body for property taxes first due and payable in 2025; and**

**(2) the solid waste management district's ad valorem property tax levy as certified by the department of local government finance for property taxes first due and payable in 2025.**

**(d) The adjustment under this section is a temporary, one (1) time increase to the solid waste management district's maximum permissible ad valorem property tax levy.**

**(e) This section expires June 30, 2028.**

SECTION 19. IC 6-1.1-22-8.1, AS AMENDED BY P.L.159-2020, SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 8.1. (a) The county treasurer shall:

(1) except as provided in subsection (h), mail to the last known address of each person liable, **as described in subsection (o)**, for any property taxes or special assessment, as shown on the tax duplicate or special assessment records, or to the last known address of the most recent owner shown in the transfer book; and

(2) transmit by written, electronic, or other means to a mortgagee maintaining an escrow account for a person who is liable for any property taxes or special assessments, as shown on the tax duplicate or special assessment records;

a statement in the form required under subsection (b).

(b) The department of local government finance shall prescribe a form, subject to the approval of the state board of accounts, for the statement under subsection (a) that includes at least the following:

(1) A statement of the taxpayer's current and delinquent taxes and special assessments.

(2) A breakdown showing the total property tax and special assessment liability and the amount of the taxpayer's liability that will be distributed to each taxing unit in the county.

(3) An itemized listing for each property tax levy, including:

(A) the amount of the tax rate;

(B) the entity levying the tax owed; and

(C) the dollar amount of the tax owed.

(4) Information designed to show the manner in which the taxes



and special assessments billed in the tax statement are to be used.

(5) Information regarding how a taxpayer can obtain information regarding the taxpayer's notice of assessment or reassessment under IC 6-1.1-4-22.

(6) A comparison showing any change in the assessed valuation for the property as compared to the previous year.

(7) A comparison showing any change in the property tax and special assessment liability for the property as compared to the previous year. The information required under this subdivision must identify:

(A) the amount of the taxpayer's liability distributable to each taxing unit in which the property is located in the current year and in the previous year; and

(B) the percentage change, if any, in the amount of the taxpayer's liability distributable to each taxing unit in which the property is located from the previous year to the current year.

(8) An explanation of the following:

(A) Homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or another law that are available in the taxing district where the property is located.

(B) All property tax deductions that are available in the taxing district where the property is located.

(C) The procedure and deadline for filing for any available homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or another law and each deduction.

(D) The procedure that a taxpayer must follow to:

(i) appeal a current assessment; or

(ii) petition for the correction of an error related to the taxpayer's property tax and special assessment liability.

(E) The forms that must be filed for an appeal or a petition described in clause (D).

(F) The procedure and deadline that a taxpayer must follow and the forms that must be used if a credit or deduction has been granted for the property and the taxpayer is no longer eligible for the credit or deduction.

(G) Notice that an appeal described in clause (D) requires evidence relevant to the true tax value of the taxpayer's property as of the assessment date that is the basis for the taxes payable on that property.

The department of local government finance shall provide the explanation required by this subdivision to each county treasurer.



(9) A checklist that shows:

(A) homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or another law and all property tax deductions; and

(B) whether each homestead credit and property tax deduction applies in the current statement for the property transmitted under subsection (a).

(10) A remittance coupon indicating the payment amounts due at each payment due date and other information determined by the department of local government finance.

(c) The county treasurer shall mail or transmit the statement one (1) time each year on or before April 15. Whenever a person's tax liability for a year is due in one (1) installment under IC 6-1.1-7-7 or section 9 of this chapter, a statement that is mailed must include the date on which the installment is due and denote the amount of money to be paid for the installment. Whenever a person's tax liability is due in two (2) installments, a statement that is mailed must contain the dates on which the first and second installments are due and denote the amount of money to be paid for each installment. If a statement is returned to the county treasurer as undeliverable and the forwarding order is expired, the county treasurer shall notify the county auditor of this fact. Upon receipt of the county treasurer's notice, the county auditor may, at the county auditor's discretion, treat the property as not being eligible for any deductions under IC 6-1.1-12 or any homestead credits under IC 6-1.1-20.4 and IC 6-3.6-5.

(d) All payments of property taxes and special assessments shall be made to the county treasurer. The county treasurer, when authorized by the board of county commissioners, may open temporary offices for the collection of taxes in cities and towns in the county other than the county seat.

(e) The county treasurer, county auditor, and county assessor shall cooperate to generate the information to be included in the statement under subsection (b).

(f) The information to be included in the statement under subsection (b) must be simply and clearly presented and understandable to the average individual.

(g) After December 31, 2007, a reference in a law or rule to IC 6-1.1-22-8 (expired January 1, 2008, and repealed) shall be treated as a reference to this section.

(h) Transmission of statements and other information under this subsection applies in a county only if the county legislative body adopts an authorizing ordinance. Subject to subsection (i), in a county in which an ordinance is adopted under this subsection for property taxes



and special assessments, a person may, in any manner permitted by subsection (n), direct the county treasurer and county auditor to transmit the following to the person by electronic mail:

- (1) A statement that would otherwise be sent by the county treasurer to the person by regular mail under subsection (a)(1), including a statement that reflects installment payment due dates under section 9.5 or 9.7 of this chapter.
- (2) A provisional tax statement that would otherwise be sent by the county treasurer to the person by regular mail under IC 6-1.1-22.5-6.
- (3) A reconciling tax statement that would otherwise be sent by the county treasurer to the person by regular mail under any of the following:
  - (A) Section 9 of this chapter.
  - (B) Section 9.7 of this chapter.
  - (C) IC 6-1.1-22.5-12, including a statement that reflects installment payment due dates under IC 6-1.1-22.5-18.5.
- (4) Any other information that:
  - (A) concerns the property taxes or special assessments; and
  - (B) would otherwise be sent:
    - (i) by the county treasurer or the county auditor to the person by regular mail; and
    - (ii) before the last date the property taxes or special assessments may be paid without becoming delinquent.

The information listed in this subsection may be transmitted to a person by using electronic mail that provides a secure Internet link to the information.

(i) For property with respect to which more than one (1) person is liable for property taxes and special assessments, subsection (h) applies only if all the persons liable for property taxes and special assessments designate the electronic mail address for only one (1) individual authorized to receive the statements and other information referred to in subsection (h).

(j) The department of local government finance shall create a form to be used to implement subsection (h). The county treasurer and county auditor shall:

- (1) make the form created under this subsection available to the public;
- (2) transmit a statement or other information by electronic mail under subsection (h) to a person who files, on or before March 15, the form created under this subsection:
  - (A) with the county treasurer; or



- (B) with the county auditor; and
- (3) publicize the availability of the electronic mail option under this subsection through appropriate media in a manner reasonably designed to reach members of the public.
- (k) The form referred to in subsection (j) must:
  - (1) explain that a form filed as described in subsection (j)(2) remains in effect until the person files a replacement form to:
    - (A) change the person's electronic mail address; or
    - (B) terminate the electronic mail option under subsection (h);
 and
  - (2) allow a person to do at least the following with respect to the electronic mail option under subsection (h):
    - (A) Exercise the option.
    - (B) Change the person's electronic mail address.
    - (C) Terminate the option.
    - (D) For a person other than an individual, designate the electronic mail address for only one (1) individual authorized to receive the statements and other information referred to in subsection (h).
    - (E) For property with respect to which more than one (1) person is liable for property taxes and special assessments, designate the electronic mail address for only one (1) individual authorized to receive the statements and other information referred to in subsection (h).
- (l) The form created under subsection (j) is considered filed with the county treasurer or the county auditor on the postmark date or on the date it is electronically submitted. If the postmark is missing or illegible, the postmark is considered to be one (1) day before the date of receipt of the form by the county treasurer or the county auditor.
- (m) The county treasurer shall maintain a record that shows at least the following:
  - (1) Each person to whom a statement or other information is transmitted by electronic mail under this section.
  - (2) The information included in the statement.
  - (3) Whether the county treasurer received a notice that the person's electronic mail was undeliverable.
- (n) A person may direct the county treasurer and county auditor to transmit information by electronic mail under subsection (h) on a form prescribed by the department submitted:
  - (1) in person;
  - (2) by mail; or
  - (3) in an online format developed by the county and approved by



the department.

**(o) Liability, for purposes of subsection (a), means property taxes or special assessments that are greater than zero dollars (\$0).**

**(p) The county treasurer is not required to mail or transmit a statement for property that is exempt from taxation and does not have a reported assessed value.**

SECTION 20. IC 6-1.1-22-19 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: **Sec. 19. (a) This section applies to real property tax statements provided to taxpayers after December 31, 2025.**

**(b) In a manner determined by the department of local government finance, the department of local government finance shall include on the coupon page of the property tax statement prescribed by the department of local government finance educational information regarding the eligibility and procedures for the following deductions available to certain eligible taxpayers:**

**(1) The deduction for a person sixty-five (65) years of age or older under IC 6-1.1-12-9.**

**(2) The deduction for a veteran with a partial disability under IC 6-1.1-12-13.**

**(3) The deduction for a totally disabled veteran or a veteran who is at least sixty-two (62) years of age who is partially disabled under IC 6-1.1-12-14.**

**(4) The deduction for a disabled veteran under IC 6-1.1-12-14.5.**

**(5) The deduction for a surviving spouse of a veteran under IC 6-1.1-12-16.**

SECTION 21. IC 6-1.1-24-0.9 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 0.9. A tract or item of real property that a political subdivision owns may not be sold at a tax sale conducted under this chapter."**

Page 13, delete lines 38 through 42.

Delete pages 14 through 15.

Page 16, delete line 1, begin a new paragraph and insert:

"SECTION 23. IC 14-27-6-40, AS AMENDED BY P.L.236-2023, SECTION 127, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: **Sec. 40. The provisions of IC 5-1 and IC 6-1.1-20 relating to the following apply to proceedings under this chapter:**

**(1) The filing of a petition requesting the issuance of bonds and**



giving notice of the petition.

- (2) The giving of notice of determination to issue bonds.
- (3) The giving of notice of hearing on the appropriation of the proceeds of bonds and the right of taxpayers to appeal and be heard on the proposed appropriation.
- (4) The approval of the appropriation by the department of local government finance.
- (5) The right of:
  - (A) taxpayers and voters to remonstrate against the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or
  - (B) voters to vote on the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a).
- (6) The sale of bonds at:
  - (A) a public sale for not less than the par value; or
  - (B) alternatively, a negotiated sale after June 30, 2018, and before July 1, ~~2025~~: **2027**.

SECTION 24. IC 20-48-1-4, AS AMENDED BY P.L.236-2023, SECTION 157, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 4. (a) Bonds issued by a school corporation shall be sold:

- (1) at a public sale; or
  - (2) alternatively, at a negotiated sale after June 30, 2018, and before July 1, ~~2025~~: **2027**.
- (b) If the bonds are sold at a public sale, the bonds must be sold at:
- (1) not less than par value;
  - (2) a public sale as provided by IC 5-1-11; and
  - (3) any rate or rates of interest determined by the bidding.
- (c) This subsection does not apply to bonds for which a school corporation:
- (1) after June 30, 2008, makes a preliminary determination as described in IC 6-1.1-20-3.1 or IC 6-1.1-20-3.5 or a decision as described in IC 6-1.1-20-5; or
  - (2) in the case of bonds not subject to IC 6-1.1-20-3.1, IC 6-1.1-20-3.5, or IC 6-1.1-20-5, adopts a resolution or ordinance authorizing the bonds after June 30, 2008.

If the net interest cost exceeds eight percent (8%) per year, the bonds must not be issued until the issuance is approved by the department of local government finance.

SECTION 25. IC 36-2-2-4, AS AMENDED BY P.L.201-2023, SECTION 265, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 4. (a) This subsection does not



apply to the following counties:

- (1) A county having a population of more than ~~four hundred thousand (400,000)~~ **four hundred fifty thousand (450,000)** and less than seven hundred thousand (700,000).
- (2) A county having a population of more than one hundred eighty-five thousand (185,000) and less than three hundred thousand (300,000).

The executive shall divide the county into three (3) districts that are composed of contiguous territory and are reasonably compact. The district boundaries drawn by the executive must not cross precinct boundary lines and must divide townships only when a division is clearly necessary to accomplish redistricting under this section. If necessary, the county auditor shall call a special meeting of the executive to establish or revise districts.

(b) This subsection applies to a county having a population of more than ~~four hundred thousand (400,000)~~ **four hundred fifty thousand (450,000)** and less than seven hundred thousand (700,000). A county redistricting commission shall divide the county into three (3) single-member districts that comply with subsection (d). The commission is composed of:

- (1) the members of the Indiana election commission;
- (2) two (2) members of the senate selected by the president pro tempore, one (1) from each political party; and
- (3) two (2) members of the house of representatives selected by the speaker, one (1) from each political party.

The legislative members of the commission have no vote and may act only in an advisory capacity. A majority vote of the voting members is required for the commission to take action. The commission may meet as frequently as necessary to perform its duty under this subsection. The commission's members serve without additional compensation above that provided for them as members of the Indiana election commission, the senate, or the house of representatives.

(c) This subsection applies to a county having a population of more than one hundred eighty-five thousand (185,000) and less than three hundred thousand (300,000) that opts in to the system of county government described in subsection (d), sections 4.7(c) and 5(d)(2) of this chapter, IC 36-2-3-2(b), IC 36-2-3-4(c), and IC 36-2-3.5-1(2) by passing a resolution by a majority vote of its executive body not later than September 1, 2023. In the event the executive body of a county described in this subsection does not opt in by September 1, 2023, the county shall be governed by the general provisions of this chapter. The executive shall divide the county into three (3) single-member districts



that comply with subsection (d).

(d) Single-member districts established under subsection (b) or (c) must:

- (1) be compact, subject only to natural boundary lines (such as railroads, major highways, rivers, creeks, parks, and major industrial complexes);
- (2) contain, as nearly as is possible, equal population; and
- (3) not cross precinct lines.

(e) Except as provided by subsection (f), a division under subsection (a), (b), or (c) shall be made only at times permitted under IC 3-5-10.

(f) If the county executive or county redistricting commission determines that a division under subsection (e) is not required, the county executive or county redistricting commission shall adopt an ordinance recertifying that the districts as drawn comply with this section.

(g) Each time there is a division under subsection (e) or a recertification under subsection (f), the county executive or county redistricting commission shall file with the circuit court clerk of the county, not later than thirty (30) days after the division or recertification occurs, a map of the district boundaries:

- (1) adopted under subsection (e); or
- (2) recertified under subsection (f).

(h) The limitations set forth in this section are part of the ordinance, but do not have to be specifically set forth in the ordinance. The ordinance must be construed, if possible, to comply with this chapter. If a provision of the ordinance or an application of the ordinance violates this chapter, the invalidity does not affect the other provisions or applications of the ordinance that can be given effect without the invalid provision or application. The provisions of the ordinance are severable.

(i) IC 3-5-10 applies to a plan established under this section.

SECTION 26. IC 36-2-2-5, AS AMENDED BY P.L.201-2023, SECTION 267, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 5. (a) To be eligible for election to the executive, a person must meet the qualifications prescribed by IC 3-8-1-21.

(b) A member of the executive must reside within:

- (1) the county as provided in Article 6, Section 6 of the Constitution of the State of Indiana; and
- (2) the district from which the member was elected.

(c) If the person does not remain a resident of the county and district after taking office, the person forfeits the office. The county fiscal body



shall declare the office vacant whenever a member of the executive forfeits office under this subsection.

(d) In a county having a population of:

- (1) more than ~~four hundred thousand (400,000)~~ **four hundred fifty thousand (450,000)** and less than seven hundred thousand (700,000); or
- (2) more than one hundred eighty-five thousand (185,000) and less than three hundred thousand (300,000) that opts in to the system of county government as described in section 4(c) of this chapter;

one (1) member of the executive shall be elected by the voters of each of the three (3) single-member districts established under section 4(b) or 4(c) of this chapter. In other counties, all three (3) members of the executive shall be elected by the voters of the whole county.

SECTION 27. IC 36-2-3.5-1, AS AMENDED BY P.L.201-2023, SECTION 270, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. This chapter applies to the following counties:

- (1) A county having a population of more than ~~four hundred thousand (400,000)~~ **four hundred fifty thousand (450,000)** and less than seven hundred thousand (700,000).
- (2) A county having a population of more than one hundred eighty-five thousand (185,000) and less than three hundred thousand (300,000) that opts in to the system of county government as described in IC 36-2-2-4(c).
- (3) Any other county not having a consolidated city, if both the county executive and the county fiscal body adopt identical ordinances providing for the county to be governed by this chapter beginning on a specified effective date.

SECTION 28. IC 36-3-5-8, AS AMENDED BY P.L.236-2023, SECTION 167, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 8. (a) This section applies whenever a special taxing district of the consolidated city has the power to issue bonds, notes, or warrants.

(b) Before any bonds, notes, or warrants of a special taxing district may be issued, the issue must be approved by resolution of the legislative body of the consolidated city.

(c) Any bonds of a special taxing district must be issued in the manner prescribed by statute for that district, and the board of the department having jurisdiction over the district shall:

- (1) hold all required hearings;
- (2) adopt all necessary resolutions; and

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(3) appropriate the proceeds of the bonds; in that manner. However, the legislative body shall levy each year the special tax required to pay the principal of and interest on the bonds and any bank paying charges.

(d) Notwithstanding any other statute, bonds of a special taxing district may:

- (1) be dated;
- (2) be issued in any denomination;
- (3) except as otherwise provided by IC 5-1-14-10, mature at any time or times not exceeding fifty (50) years after their date; and
- (4) be payable at any bank or banks;

as determined by the board. If the bonds are sold at a public sale, the interest rate or rates that the bonds will bear must be determined by bidding, notwithstanding IC 5-1-11-3.

(e) Bonds of a special taxing district are subject to the provisions of IC 5-1 and IC 6-1.1-20 relating to the following:

- (1) The filing of a petition requesting the issuance of bonds and giving notice of the petition.
- (2) The giving of notice of a hearing on the appropriation of the proceeds of bonds.
- (3) The right of taxpayers to appear and be heard on the proposed appropriation.
- (4) The approval of the appropriation by the department of local government finance.
- (5) The right of:
  - (A) taxpayers and voters to remonstrate against the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or
  - (B) voters to vote on the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a).
- (6) The sale of bonds at a public sale or at a negotiated sale after June 30, 2018, and before July 1, ~~2025~~ **2027**.
- (7) The maximum term or repayment period provided by IC 5-1-14-10.

SECTION 29. IC 36-7-18-31, AS AMENDED BY P.L.236-2023, SECTION 187, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 31. (a) Issues of bonds, notes, or warrants of a housing authority must be approved by the fiscal body of the unit after a public hearing, with notice of the time, place, and purpose of the hearing given by publication in accordance with IC 5-3-1. The bonds, notes, or warrants must then be authorized by resolution of the authority.

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(b) After the bonds, notes, or warrants have been approved under subsection (a), they may be issued in one (1) or more series, with the:

- (1) dates;
- (2) maturities;
- (3) denominations;
- (4) form, either coupon or registered;
- (5) conversion or registration privileges;
- (6) rank or priority;
- (7) manner of execution;
- (8) medium of payment;
- (9) places of payment; and
- (10) terms of redemption, with or without premium;

provided by the resolution or its trust indenture or mortgage.

(c) The bonds, notes, or warrants shall be sold at a public sale under IC 5-1-11, for not less than par value, after notice published in accordance with IC 5-3-1. However, they may be sold at not less than par value to the federal government:

- (1) at private sale without any public advertisement; or
- (2) alternatively, at a negotiated sale after July 1, 2018, and before June 30, ~~2025~~. **2027**.

(d) If any of the commissioners or officers of the housing authority whose signatures appear on any bonds, notes, or warrants or coupons cease to be commissioners or officers before the delivery, exchange, or substitution of the bonds, notes, or warrants, their signatures remain valid and sufficient for all purposes, as if they had remained in office until the delivery, exchange, or substitution.

(e) Subject to provision for registration and notwithstanding any other law, any bonds, notes, or warrants issued under this chapter are fully negotiable.

(f) In any proceedings involving the validity or enforceability of any bond, note, or warrant of a housing authority or of its security, if the instrument states that it has been issued by the authority to aid in financing a housing project to provide dwelling accommodations for persons of low income, it shall be conclusively presumed to have been issued for that purpose and the project shall be conclusively presumed to have been planned, located, and constructed in accordance with this chapter.

SECTION 30. IC 36-7-40-6.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: **Sec. 6.5. A person who is:**

- (1) engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any lodgings:**

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**(A) in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which lodgings are regularly furnished for a consideration; and**  
**(B) that are located in an economic enhancement district established under this chapter; and**  
**(2) liable for a special benefits assessment under this chapter for the property described in subdivision (1);**  
**may charge a fee of not more than one dollar (\$1) to each person who rents the lodgings described in subdivision (1) to be used toward payment of the special benefits assessment.**

SECTION 31. IC 36-7.5-6-5, AS ADDED BY P.L.195-2023, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 5. (a) In each state fiscal year beginning after June 30, 2023, the city of Gary shall transfer up to three million dollars (\$3,000,000) to the development authority for deposit in the fund.

(b) In each state fiscal year beginning after June 30, 2023, and ending before July 1, 2025, the development authority shall deposit three million dollars (\$3,000,000) in the fund from reserve amounts held by the development authority.

(c) After June 30, 2025, but not later than July 1, ~~2026~~, **2027**, the development authority shall be reimbursed for all amounts deposited under subsection (b) using money in the fund. Budget committee review is not required for reimbursement under this subsection.

SECTION 32. IC 36-10-3-24, AS AMENDED BY P.L.236-2023, SECTION 212, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 24. (a) In order to raise money to pay for land to be acquired for any of the purposes named in this chapter, to pay for an improvement authorized by this chapter, or both, and in anticipation of the special benefit tax to be levied as provided in this chapter, the board shall cause to be issued, in the name of the unit, the bonds of the district. The bonds may not exceed in amount the total cost of all land to be acquired and all improvements described in the resolution, including all expenses necessarily incurred in connection with the proceedings, together with a sum sufficient to pay the costs of supervision and inspection during the period of construction of a work. The expenses to be covered in the bond issue include all expenses of every kind actually incurred preliminary to acquiring the land and the construction of the work, such as the cost of the necessary record, engineering expenses, publication of notices, preparation of bonds, and other necessary expenses. If more than one (1) resolution or proceeding of the board under section 23 of this chapter is confirmed whereby different parcels of land are to be acquired, or more than one (1)



contract for work is let by the board at approximately the same time, the cost involved under all of the resolutions and proceedings may be included in one (1) issue of bonds.

(b) The bonds may be issued in any denomination not less than one thousand dollars (\$1,000) each, in not less than five (5) nor more than forty (40) annual series. The bonds are payable one (1) series each year, beginning at a date after the receipt of taxes from a levy made for that purpose. The bonds are negotiable. The bonds may bear interest at any rate, payable semiannually. After adopting a resolution ordering bonds, the board shall certify a copy of the resolution to the unit's fiscal officer. The fiscal officer shall prepare the bonds, and the unit's executive shall execute them, attested by the fiscal officer.

(c) The bonds and the interest on them are exempt from taxation as prescribed by IC 6-8-5-1. Bonds issued under this section are subject to the provisions of IC 5-1 and IC 6-1.1-20 relating to:

- (1) the filing of a petition requesting the issuance of bonds;
- (2) the right of:
  - (A) taxpayers and voters to remonstrate against the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or
  - (B) voters to vote on the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a);
- (3) the appropriation of the proceeds of the bonds and approval by the department of local government finance; and
- (4) the sale of bonds at:
  - (A) a public sale for not less than their par value; or
  - (B) a negotiated sale after June 30, 2018, and before July 1, 2025: **2027.**

(d) The board may not have bonds of the district issued under this section that are payable by special taxation when the total issue for that purpose, including the bonds already issued or to be issued, exceeds two percent (2%) of the adjusted value of the taxable property in the district as determined under IC 36-1-15. All bonds or obligations issued in violation of this subsection are void. The bonds are not obligations or indebtedness of the unit, but constitute an indebtedness of the district as a special taxing district. The bonds and interest are payable only out of a special tax levied upon all the property of the district as prescribed by this chapter. The bonds must recite the terms upon their face, together with the purposes for which they are issued.

SECTION 33. IC 36-10-8-16, AS AMENDED BY P.L.236-2023, SECTION 213, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 16. (a) A capital improvement may



be financed in whole or in part by the issuance of general obligation bonds of the county or, if the board was created under IC 18-7-18 (before its repeal on February 24, 1982), also of the city, if the board determines that the estimated annual net income of the capital improvement, plus the estimated annual tax revenues to be derived from any tax revenues made available for this purpose, will not be sufficient to satisfy and pay the principal of and interest on all bonds issued under this chapter, including the bonds then proposed to be issued.

(b) If the board desires to finance a capital improvement in whole or in part as provided in this section, it shall have prepared a resolution to be adopted by the county executive authorizing the issuance of general obligation bonds, or, if the board was created under IC 18-7-18 (before its repeal on February 24, 1982), by the fiscal body of the city authorizing the issuance of general obligation bonds. The resolution must set forth an itemization of the funds and assets received by the board, together with the board's valuation and certification of the cost. The resolution must state the date or dates on which the principal of the bonds is payable, the maximum interest rate to be paid, and the other terms upon which the bonds shall be issued. The board shall submit the proposed resolution to the proper officers, together with a certificate to the effect that the issuance of bonds in accordance with the resolution will be in compliance with this section. The certificate must also state the estimated annual net income of the capital improvement to be financed by the bonds, the estimated annual tax revenues, and the maximum amount payable in any year as principal and interest on the bonds issued under this chapter, including the bonds proposed to be issued, at the maximum interest rate set forth in the resolution. The bonds issued may mature over a period not exceeding forty (40) years from the date of issue.

(c) Upon receipt of the resolution and certificate, the proper officers may adopt them and take all action necessary to issue the bonds in accordance with the resolution. An action to contest the validity of bonds issued under this section and sold at a public sale may not be brought after the fifteenth day following the receipt of bids for the bonds.

(d) The provisions of all general statutes relating to:

- (1) the filing of a petition requesting the issuance of bonds and giving notice;
- (2) the right of:
  - (A) taxpayers and voters to remonstrate against the issuance of bonds in the case of a proposed bond issue described by



IC 6-1.1-20-3.1(a); or

(B) voters to vote on the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a);

(3) the giving of notice of the determination to issue bonds;

(4) the giving of notice of a hearing on the appropriation of the proceeds of bonds;

(5) the right of taxpayers to appear and be heard on the proposed appropriation;

(6) the approval of the appropriation by the department of local government finance; and

(7) the sale of bonds at a public sale or at a negotiated sale after June 30, 2018, and before July 1, ~~2025~~; **2027**;

apply to the issuance of bonds under this section.

SECTION 34. IC 36-10-9-15, AS AMENDED BY P.L.236-2023, SECTION 214, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 15. (a) A capital improvement may be financed in whole or in part by the issuance of general obligation bonds of the county.

(b) If the board desires to finance a capital improvement in whole or in part as provided in this section, it shall have prepared a resolution to be adopted by the board of commissioners of the county authorizing the issuance of general obligation bonds. The resolution must state the date or dates on which the principal of the bonds is payable, the maximum interest rate to be paid, and the other terms upon which the bonds shall be issued. The board shall submit the proposed resolution to the city-county legislative body for approval under IC 36-3-6-9, together with a certificate to the effect that the issuance of bonds in accordance with the resolution will be in compliance with this section. The certificate must also state the estimated annual net income of the capital improvement to be financed by the bonds, the estimated annual tax revenues, and the maximum amount payable in any year as principal and interest on the bonds issued under this chapter, including the bonds proposed to be issued, at the maximum interest rate set forth in the resolution. The bonds issued may mature over a period not exceeding forty (40) years from the date of issue.

(c) If the city-county legislative body approves the issuance of bonds under IC 36-3-6-9, the board shall submit the resolution to the executive of the consolidated city, who shall review the resolution. If the executive approves the resolution, the board shall take all action necessary to issue the bonds in accordance with the resolution. An action to contest the validity of bonds issued under this section and sold at a public sale may not be brought after the fifteenth day following the



receipt of bids for the bonds.

(d) The provisions of all general statutes relating to:

- (1) the filing of a petition requesting the issuance of bonds and giving notice;
- (2) the right of:
  - (A) taxpayers and voters to remonstrate against the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or
  - (B) voters to vote on the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a);
- (3) the giving of notice of the determination to issue bonds;
- (4) the giving of notice of a hearing on the appropriation of the proceeds of bonds;
- (5) the right of taxpayers to appear and be heard on the proposed appropriation;
- (6) the approval of the appropriation by the department of local government finance; and
- (7) the sale of bonds at a public sale for not less than par value or at a negotiated sale after June 30, 2018, and before July 1, ~~2025~~; **2027**;

are applicable to the issuance of bonds under this section.

SECTION 35. IC 36-10-10-20, AS AMENDED BY P.L.236-2023, SECTION 215, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 20. (a) The bonds shall be executed by the president of the board, and the corporate seal of the authority shall be affixed and attested by the secretary of the board. The interest coupons attached to the bonds shall be executed by placing the facsimile signature of the treasurer on them. The bonds shall be sold by the board:

- (1) at a public sale for not less than the par value; or
- (2) alternatively, at a negotiated sale after June 30, 2018, and before July 1, ~~2025~~; **2027**.

Notice of sale shall be published in accordance with IC 5-3-1.

(b) If the bonds are sold at a public sale, the board shall award the bonds to the highest bidder as determined by computing the total interest on the bonds from the date of issue to the dates of maturity and deducting the premium bid, if any, unless the board determines that no acceptable bid has been received. In that case the sale may be continued from day to day, not to exceed thirty (30) days. A bid may not be accepted that is lower than the highest bid received at the time fixed for sale in the bond sale notice.

(c) Any premium received from the sale of the bonds shall be used



solely for the payment of principal and interest on the bonds. The board may also issue refunding bonds under IC 5-1-5.

SECTION 36. IC 36-10-11-21, AS AMENDED BY P.L.236-2023, SECTION 216, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 21. (a) The bonds shall be executed by the president of the board, and the corporate seal of the authority shall be affixed and attested by the secretary of the board. The interest coupons attached to the bonds shall be executed by placing the facsimile signature of the treasurer on them. The bonds shall be sold by the board:

- (1) at public sale for not less than the par value; or
- (2) alternatively, at a negotiated sale after June 30, 2018, and before July 1, ~~2025~~; **2027**.

Notice of sale shall be published in accordance with IC 5-3-1.

(b) If the bonds are sold at a public sale, the board shall award the bonds to the highest bidder as determined by computing the total interest on the bonds from the date of issue to the dates of maturity and deducting the premium bid, if any. If the bonds are not sold on the date fixed for the sale, the sale may be continued from day to day until a satisfactory bid has been received.

(c) Any premium received from the sale of the bonds shall be used solely for the payment of principal and interest on the bonds.

(d) Before the preparation of definitive bonds, temporary bonds may under like restrictions be issued with or without coupons, exchangeable for definitive bonds upon the issuance of the latter. The total amount of bonds issued by the authority under this section, when added to any loan or loans negotiated under section 22 of this chapter, may not exceed three million dollars (\$3,000,000)."

Page 16, line 7, after "(2)" insert "**as of the 2020 federal decennial census,**".

Page 17, after line 11, begin a new paragraph and insert:

**"(f) In the case of a school corporation with territory in more than one (1) county, the governing body of the school corporation may impose the property tax levy under this section only on real and personal property in the school corporation's territory that is located in the county described in subsection (a).**

**(g) The property tax rate and levy imposed under this chapter:**

- (1) must be certified by the department of local government finance under IC 6-1.1-17-16; and**
- (2) are not considered part of the maximum permissible ad valorem property tax levy under IC 20-46-8-1 for the school corporation's operations fund.**



**SECTION 38. [EFFECTIVE JULY 1, 2025] (a) IC 36-7-40-6.5, as added by this act, applies only to transactions occurring after June 30, 2025.**

**(b) Except as provided in subsection (c), a transaction is considered to have occurred after June 30, 2025, if the renting of the property or payment furnished in the transaction is made after June 30, 2025.**

**(c) Notwithstanding subsection (b), a transaction is considered to have occurred before July 1, 2025, to the extent that:**

**(1) the agreement of the parties to the transaction is entered into before July 1, 2025; and**

**(2) payment furnished in the transaction is made before July 1, 2025.**

**(d) This SECTION expires January 1, 2028.**

**SECTION 39. An emergency is declared for this act."**

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1427 as introduced.)

THOMPSON

Committee Vote: yeas 23, nays 0.

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HOUSE MOTION

Mr. Speaker: I move that House Bill 1427 be amended to read as follows:

Page 26, between lines 35 and 36, begin a new paragraph and insert:  
"SECTION 22. IC 6-1.1-24-17.5, AS AMENDED BY P.L.159-2023, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 17.5. (a) This section does not apply to real property:

(1) used as a principal place of residence and receiving a homestead standard deduction under IC 6-1.1-12-37 for the most recent assessment date; or

(2) for which a set off has been obtained under IC 6-8.1-9.5 against the delinquent debt owed on the real property.

This subsection includes any real property adjacent to and under the

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same ownership as the homestead real property described in subdivision (1).

(b) This section applies only to real property that has been offered for sale by the county at two (2) or more public tax sales held under this chapter.

(c) For purposes of this section, "county executive" refers to:

- (1) in a county containing a consolidated city, the board of commissioners as provided in IC 36-3-3-10; and
- (2) in all other counties, the board of commissioners.

(d) For purposes of this section, "eligible nonprofit entity" means an organization exempt from federal income tax under 26 U.S.C. 501(c)(3) that is either:

(1) an entity that:

- (A) acquires real property to stabilize and provide future home ownership opportunities to those who would not otherwise be financially capable of purchasing a home;
- (B) has the organizational capacity and community experience necessary to successfully undertake community development projects;
- (C) has been organized and in operation for at least five (5) years; and
- (D) has each year of the immediately preceding two (2) years, rehabilitated and transferred at least one (1) single family dwelling to a low or moderate income household for use as a residence; or

(2) a community development corporation (as defined in IC 4-4-28-2).

(e) For purposes of this section, "low or moderate income household" means a household having an income equal to or less than the Section 8 low income limit established by the United States Department of Housing and Urban Development.

(f) A county treasurer may, as a separate part of a regularly scheduled sale conducted under section 5 of this chapter, offer for sale a tract or item of real property, subject to the right of redemption, to an eligible nonprofit entity for purposes of a project for the development of low or moderate income housing, using either:

- (1) the sale process under section 5 of this chapter; or
- (2) a procedure developed and implemented by resolution of the county executive that conforms in all material respects to the procedures under section 5 of this chapter.

(g) Not more than five percent (5%) of the number of parcels listed for sale under section 5 of this chapter may be made available for sale



to eligible nonprofit entities under subsection (f). However, an eligible nonprofit entity may acquire not more than ten (10) parcels made available for sale under subsection (f).

(h) To participate in a sale under subsection (f), an eligible nonprofit entity must file, not later than forty-five (45) days prior to the advertised date of the sale under section 5 of this chapter:

(1) an application to the county executive, signed by an officer or member of the eligible nonprofit entity, that includes:

(A) the address or parcel number of the tract or item of real property the entity desires to acquire;

(B) the intended use of the tract or item of real property;

(C) the time period anticipated for implementation of the intended use; and

(D) any additional information required by the county executive and communicated to potential applicants in advance that demonstrates the entity meets the definition of an eligible nonprofit entity under subsection (d); and

(2) documentation verifying:

(A) the entity's federal tax exempt status; and

(B) the entity's good standing in Indiana as determined by the secretary of state.

(i) If an eligible nonprofit entity takes possession of a tax sale certificate under this section, the eligible nonprofit entity acquires the same rights and obligations as a purchaser under section 6.1 of this chapter. However, if an eligible nonprofit entity obtains a tax deed after the expiration of the redemption period specified under IC 6-1.1-25, the eligible nonprofit entity shall first offer an occupant of the parcel the opportunity to purchase the parcel.

(j) If an eligible nonprofit entity uses a tract or item of real property obtained under this section for a purpose other than the development of low or moderate income housing, the tract or item of real property is subject to forfeiture.

~~(k) Before January 1, 2023, and before each January 1 thereafter, the county executive shall provide an annual report to the legislative council in an electronic format under IC 5-14-6 concerning the tax sale program established by this section."~~

Renumber all SECTIONS consecutively.

(Reference is to HB 1427 as printed February 13, 2025.)

GORE



## HOUSE MOTION

Mr. Speaker: I move that House Bill 1427 be amended to read as follows:

Page 29, between lines 17 and 18, begin a new paragraph and insert: "SECTION 23. IC 6-3.6-7-21, AS ADDED BY P.L.243-2015, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]: Sec. 21. (a) This section applies only to Starke County.

(b) Starke County possesses unique governmental and economic development challenges due to:

- (1) the county's predominantly rural geography, demography, and economy;
- (2) the county's relatively low tax base and relatively high property tax rates;
- (3) the current maximum capacity of the county jail, which was constructed in 1976; and
- (4) pending federal class action litigation seeking a mandate to address capacity and living conditions in the county jail.

The use of a tax under this section is necessary for the county to address jail capacity and appropriate inmate living conditions and to maintain low property tax rates essential to economic development. The use of a tax under this section for the purposes described in this section promotes these purposes.

(c) The county fiscal body may impose a tax on the adjusted gross income of local taxpayers at a tax rate that does not exceed the lesser of the following:

- (1) Sixty-five hundredths percent (0.65%).
- (2) The rate necessary to carry out the purposes described in this section.

(d) Revenue from a tax under this section may be used only for the following purposes:

- (1) To finance, construct, acquire, and equip the county jail and related buildings and parking facilities, including costs related to the demolition of existing buildings, the acquisition of land, and any other reasonably related costs.
- (2) To repay bonds issued or leases entered into for constructing, acquiring, and equipping the county jail and related buildings and parking facilities, including costs related to the demolition of existing buildings, the acquisition of land, and any other reasonably related costs.
- (3) To operate and maintain the facilities described in**



**subdivision (1).**

(e) The tax imposed under this section may be imposed only until the last of the following dates:

(1) The date on which the purposes described in subsection (d)(1) are completed.

(2) The date on which the last of any bonds issued (including any refunding bonds) or leases described in subsection (d)(2) are fully paid.

The term of the bonds issued (including any refunding bonds) or a lease entered into under subsection (d)(2) may not exceed twenty-five (25) years."

Renumber all SECTIONS consecutively.

(Reference is to HB 1427 as printed February 13, 2025.)

PRESSEL

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COMMITTEE REPORT

Mr. President: The Senate Committee on Tax and Fiscal Policy, to which was referred House Bill No. 1427, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Delete the title and insert the following:

A BILL FOR AN ACT to amend the Indiana Code concerning state and local administration.

Replace the effective dates in SECTIONS 10 through 11 with "[EFFECTIVE JANUARY 1, 2026]".

Page 1, line 11, after "sale" insert ",".

Page 1, line 11, strike "after June 30, 2018, and".

Page 1, line 12, strike "before July 1,".

Page 1, line 12, delete "2027,".

Page 2, line 21, after "sale" insert ",".

Page 2, line 21, strike "after June 30, 2018, and".

Page 2, line 22, strike "before July 1,".

Page 2, line 22, delete "2027,".

Page 3, line 5, delete "This subsection applies to a contract entered into before".

Page 3, line 6, delete "January 1, 2026.".

Page 3, line 28, delete "This subsection applies to a contract entered into before".

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Page 3, line 29, delete "January 1, 2026."

Page 4, delete lines 15 through 33.

Page 7, between lines 32 and 33, begin a new paragraph and insert:

"SECTION 10. IC 6-1.1-8-24.5, AS ADDED BY P.L.191-2021, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026]: Sec. 24.5. The department of local government finance shall annually determine and release a solar land base rate for the north region, the central region, and the south region of the state as follows:

(1) For each region, the department shall determine the median true tax value per acre of all land in the region classified under the utility property class codes of the department of local government finance for the immediately preceding assessment date. **For purposes of these determinations, the department shall exclude any land classified under the department's utility property class codes that is assessed using the agricultural base rate for the immediately preceding assessment date.**

(2) The department shall release the department's annual determination of the solar land base rates on or before December 1 of each year."

Page 11, delete lines 40 through 42, begin a new paragraph and insert:

"(p) **Property used by** a for-profit provider of early childhood education services to children who are **at least four (4) but less than six (6) years of age** on the annual assessment date may receive the exemption provided by this section for property used for educational purposes only if all the requirements of section 46 of this chapter are satisfied. ~~A for-profit provider of early childhood education services that provides the services only to children younger than four (4) years of age may not receive the exemption provided by this section for property used for educational purposes.~~"

Page 12, delete lines 1 through 6.

Page 12, line 9, after "entity" insert **"that charges an entry fee of not more than five hundred thousand dollars (\$500,000)"**.

Page 12, line 13, delete "or".

Page 12, line 15, after "IC 16-28" delete "." and insert **"; or**

**(4) licensed under IC 31-27 and designated as a qualified residential treatment provider that provides services under a contract with the department of child services."**

Page 12, line 41, after "IC 16-18-2-331.9," insert **"a qualified residential treatment provider listed in section 16(q)(4) of this chapter,"**



Page 13, between lines 15 and 16, begin a new paragraph and insert:

"SECTION 16. IC 6-1.1-10-46, AS AMENDED BY P.L.130-2018, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026]: Sec. 46. ~~(a)~~ Tangible property owned, occupied, or used by a for-profit provider of early childhood education services to children who are at least four ~~(4)~~ but less than six (6) years of age is exempt from property taxation under section 16 of this chapter only if all the following requirements are satisfied:

~~(1) The primary purpose of the provider is educational.~~

~~(2) (1) The provider, or a parent company, subsidiary, or affiliate company of the provider, is the property owner. and~~

~~(2) The provider also~~ predominantly occupies and uses the tangible property for providing early childhood education services to children who are at least four ~~(4)~~ but less than six (6) years of age.

(3) The provider meets the standards of quality recognized by a Level 3 or Level 4 Paths to QUALITY program rating under IC 12-17.2-2-14.2 or has a comparable rating from a nationally recognized accrediting body.

**(4) The provider offers age appropriate curriculum for all children who are less than six (6) years of age, including infants, who attend the child care facility. The curriculum offered must include reading to the children.**

**However, the exemption provided by this section does not apply to tangible property that has been granted a homestead standard deduction under IC 6-1.1-12-37.**

If the property owner provides early childhood education services to children who are at least four ~~(4)~~ but less than six (6) years of age and to children younger than four ~~(4)~~ years of age, the amount of the exemption must be on that part of the assessment of the property that bears the same proportion to the total assessment of the property as the percentage of the property owner's enrollment count of children who are at least four ~~(4)~~ but less than six (6) years of age compared to the property owner's total enrollment count of children of all ages:

(b) For purposes of this section, the annual assessment date or, if the annual assessment date is not a business day for the property owner, the business day closest to the annual assessment date, must be used for the enrollment count under this section. However, a property owner that believes that the enrollment count on this date for a particular year does not accurately represent the property owner's normal enrollment count for that year may appeal to the county assessor for a change in the date to be used under this section for that year. The appeal must be filed on



or before the deadline for filing an exemption under section 16 of this chapter. If the county assessor finds that the property owner's appeal substantiates that the property owner's normal enrollment count is not accurately represented by using the required date, the assessor shall establish an alternate date to be used for that year that represents the property owner's normal enrollment count for that year.

SECTION 17. IC 6-1.1-10-51 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2026]: **Sec. 51. (a) As used in this section, "child care" has the meaning set forth in IC 12-7-2-28.2.**

**(b) As used in this section, "early learning advisory committee" refers to the early learning advisory committee established by IC 12-17.2-3.8-5.**

**(c) As used in this section, "employer" means any person, corporation, limited liability company, partnership, or other entity with employees employed at a physical location in Indiana. The term includes a pass through entity. However, the term does not include an employer who is in the business of operating a child care facility.**

**(d) As used in this section, "office" refers to the office of the secretary of family and social services established by IC 12-8-1.5-1.**

**(e) The part of the gross assessed value of tangible property that is attributable to tangible property owned and used by an employer, or a parent company, subsidiary, or affiliate company of an employer, to provide child care for children of the employer's employees and children of the employees of another business in accordance with an agreement entered into under subsection (g) is exempt from property taxation if the following conditions are met:**

- (1) The child care is provided in a facility located on the employer's property.**
- (2) Subject to subsection (g), the child care is provided only for children of the employer's employees.**
- (3) The child care facility is licensed by the division of family resources under IC 12-17.2.**
- (4) The part of the employer's property used to provide child care meets standards established by the office and the early learning advisory committee for the number of children to be served by the child care facility.**

**(f) The child care facility may be operated by the employer or under a contract described in Section 45F(c)(1)(A)(iii) of the Internal Revenue Code to provide child care services to the employer's employees.**



**(g) An employer may provide child care in a facility described in subsection (e)(1) for the children of the employees of another business if the employer and the other business enter into an agreement that outlines the terms under which the child care is to be provided to the children of the employees of the other business.**

SECTION 19. IC 6-1.1-15-3, AS AMENDED BY P.L.154-2020, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 3. (a) A taxpayer may obtain a review by the Indiana board of:

- (1) a county board's action with respect to a claim under section 1.1 of this chapter; or
- (2) a denial by the county auditor, the county assessor, or the county treasurer of a claim for refund under IC 6-1.1-9-10(c)(2) that is appealed to the Indiana board as authorized in IC 6-1.1-26-2.1(d)(2).

(b) The county assessor is the party to a review under subsection (a)(1) to defend the determination of the county board. The county auditor may appear as an additional party to the review if the determination concerns a matter that is in the discretion of the county auditor. At the time the notice of that determination is given to the taxpayer, the taxpayer shall also be informed in writing of:

- (1) the taxpayer's opportunity for review under subsection (a)(1); and
- (2) the procedures the taxpayer must follow in order to obtain review under this section.

(c) A county assessor who dissents from the determination of the county board may obtain a review by the Indiana board. A county auditor who dissents from the determination of the county board concerning a matter that is in the discretion of the county auditor may obtain a review by the Indiana board.

(d) In order to obtain a review by the Indiana board under subsection (a)(1), the party must, not later than forty-five (45) days after the date of the notice given to the party or parties of the determination of the county board:

- (1) file a petition for review with the Indiana board; and
- (2) ~~mail serve~~ **mail serve** a copy of the petition ~~to~~ **on** the other party.

(e) The Indiana board shall prescribe the form of the petition for review under this chapter. The Indiana board shall issue instructions for completion of the form. The form and the instructions must be clear, simple, and understandable to the average individual. A petition for review of such a determination must be made on the form prescribed by the Indiana board. The form must require the petitioner to specify



the reasons why the petitioner believes that the determination by the county board is erroneous.

(f) If the action for which a taxpayer seeks review under this section is the assessment of tangible property, the taxpayer is not required to have an appraisal of the property in order to do the following:

- (1) Initiate the review.
- (2) Prosecute the review.

(g) If an owner petitions the Indiana board under IC 6-1.1-11-7(d), the Indiana board is authorized to approve or disapprove an exemption application:

- (1) previously submitted to a county board under IC 6-1.1-11-6; and
- (2) that is not approved or disapproved by the county board within one hundred eighty (180) days after the owner filed the application for exemption under IC 6-1.1-11.

The county assessor is a party to a petition to the Indiana board under IC 6-1.1-11-7(d).

(h) This subsection applies only to the review by the Indiana board of a denial of a refund claim described in subsection (a)(2). The county assessor is the party to a review under subsection (a)(2) to defend the denial of the refund under IC 6-1.1-26-2.1. In order to obtain a review by the Indiana board under subsection (a)(2), the taxpayer must, within forty-five (45) days of the notice of denial under IC 6-1.1-26-2.1(d):

- (1) file a petition for review with the Indiana board; and
- (2) **mail serve** a copy of the petition ~~to~~ **on** the county auditor.

SECTION 20. IC 6-1.1-15-4, AS AMENDED BY P.L.156-2020, SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 4. (a) After receiving a petition for review which is filed under section 3 of this chapter, the Indiana board shall conduct a hearing at its earliest opportunity. The Indiana board may correct any errors related to a claim under section 1.1 of this chapter that is within the jurisdiction of the Indiana board under IC 6-1.5-4-1.

(b) If the Indiana board conducts a site inspection of the property as part of its review of the petition, the Indiana board shall give notice to all parties of the date and time of the site inspection. The Indiana board is not required to assess the property in question. The Indiana board shall give notice of the date fixed for the hearing, by mail, to the parties or a party's representative. The Indiana board shall give these notices at least thirty (30) days before the day fixed for the hearing unless the parties agree to a shorter period. With respect to a petition for review filed by a county assessor, the county board that made the determination under review under this section may file an amicus



curiae brief in the review proceeding under this section. The expenses incurred by the county board in filing the amicus curiae brief shall be paid from the property reassessment fund under IC 6-1.1-4-27.5 of the county in which the property is located. The executive of a taxing unit may file an amicus curiae brief in the review proceeding under this section if the property that is the subject of the appeal is subject to assessment by that taxing unit.

(c) If a petition for review does not comply with the Indiana board's instructions for completing the form prescribed under section 3 of this chapter, the Indiana board shall ~~return the petition to the petitioner and include~~ **serve** a notice describing the defect in the petition. The petitioner then has thirty (30) days from the date on the notice to cure the defect and file a corrected petition. The Indiana board shall deny a corrected petition for review if it does not substantially comply with the Indiana board's instructions for completing the form prescribed under section 3 of this chapter.

(d) After the hearing, the Indiana board shall give the parties and any entity that filed an amicus curiae brief, or their representatives:

- (1) notice ~~by mail~~; of its final determination; and
- (2) for parties entitled to appeal the final determination, notice of the procedures they must follow in order to obtain court review under section 5 of this chapter.

(e) The Indiana board shall conduct a hearing not later than one (1) year after a petition in proper form is filed with the Indiana board.

(f) The Indiana board shall issue a determination not later than the later of:

- (1) ninety (90) days after the hearing; or
- (2) the date set in an extension order issued by the Indiana board. The board may not extend the date by more than one hundred eighty (180) days.

(g) The time periods described in subsections (e) and (f) do not include any period of time that is attributable to a party's:

- (1) request for a continuance, stay, extension, or summary disposition;
- (2) consent to a case management order, stipulated record, or proposed hearing date;
- (3) failure to comply with the board's orders or rules; or
- (4) waiver of a deadline.

(h) If the Indiana board fails to take action required under subsection (e) or (f), the entity that initiated the petition may:

- (1) take no action and wait for the Indiana board to hear the matter and issue a final determination; or



(2) petition for judicial review under section 5 of this chapter.

(i) This subsection applies when the board has not held a hearing. A person may not seek judicial review under subsection (h)(2) until:

- (1) the person requests a hearing in writing; and
- (2) sixty (60) days have passed after the person requests a hearing under subdivision (1) and the matter has not been heard or otherwise extended under subsection (g).

(j) A final determination must include separately stated findings of fact for all aspects of the determination. Findings of ultimate fact must be accompanied by a concise statement of the underlying basic facts of record to support the findings. Findings must be based exclusively upon the evidence on the record in the proceeding and on matters officially noticed in the proceeding. Findings must be based upon a preponderance of the evidence.

(k) The Indiana board may limit the scope of the appeal to the issues raised in the petition and the evaluation of the evidence presented to the county board in support of those issues only if all parties participating in the hearing required under subsection (a) agree to the limitation. A party participating in the hearing required under subsection (a) is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the county board.

(l) The Indiana board may require the parties to the appeal:

- (1) to file not more than five (5) business days before the date of the hearing required under subsection (a) documentary evidence or summaries of statements of testimonial evidence; and
- (2) to file not more than fifteen (15) business days before the date of the hearing required under subsection (a) lists of witnesses and exhibits to be introduced at the hearing.

(m) A party to a proceeding before the Indiana board shall provide to all other parties to the proceeding the information described in subsection (l) if the other party requests the information in writing at least ten (10) days before the deadline for filing of the information under subsection (l).

(n) The Indiana board may base its final determination on a stipulation between the respondent and the petitioner. If the final determination is based on a stipulated assessed valuation of tangible property, the Indiana board may order the placement of a notation on the permanent assessment record of the tangible property that the assessed valuation was determined by stipulation. The Indiana board may:

- (1) order that a final determination under this subsection has no



precedential value; or

(2) specify a limited precedential value of a final determination under this subsection.

(o) If a party to a proceeding, or a party's authorized representative, elects to receive any notice under this section ~~by electronic mail;~~ **electronically**, the notice is considered effective in the same manner as if the notice had been sent by United States mail, with postage prepaid, to the party's or representative's mailing address of record.

(p) At a hearing under this section, the Indiana board shall admit into evidence an appraisal report, prepared by an appraiser, unless the appraisal report is ruled inadmissible on grounds besides a hearsay objection. This exception to the hearsay rule shall not be construed to limit the discretion of the Indiana board, as trier of fact, to review the probative value of an appraisal report."

Page 14, line 28, reset in roman "related to the provision of fire services or".

Page 14, line 29, reset in roman "emergency medical services".

Page 14, line 30, reset in roman "IC 5-14-3.8-3.5(d)".

Page 14, line 30, delete "IC 5-14-3.8-3.5".

Page 19, between lines 41 and 42, begin a new paragraph and insert:

"SECTION 1. IC 6-1.1-18.5-31 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 31. (a) This section applies only to counties that contain at least four (4) municipalities each with a population greater than forty thousand (40,000), as determined by the most recent federal decennial census.**

**(b) As used in this section, "maximum levy to assessed value comparison" refers to the maximum property tax levy to property assessed value comparison determined under subsection (e).**

**(c) As used in this section, "municipality" means a city or town.**

**(d) As used in this section, "qualifying municipality" means a municipality that meets the condition set forth in subsection (f).**

**(e) The department of local government finance shall, before August 1, determine a maximum property tax levy to property assessed value comparison for all municipalities statewide using the following formula:**

**STEP ONE: For each municipality, determine the municipality's maximum permissible ad valorem property tax levy for taxes first due and payable in 2024.**

**STEP TWO: For each municipality, determine the total property assessed value of the municipality, as certified by the county auditor, for taxes first due and payable in 2024.**



**STEP THREE: For each municipality, determine the quotient of:**

- (A) STEP ONE; divided by**
- (B) STEP TWO;**

**expressed as a percentage.**

**(f) This section applies only to a municipality in which for taxes first due and payable in 2025, the municipality has a maximum levy to assessed value comparison that is in the lowest twentieth percentile of municipalities under STEP THREE of subsection (e) when compared to all municipalities statewide.**

**(g) If this section applies, the executive of a qualified municipality may, not later than July 1, 2025, and after receiving approval by the legislative body, submit a petition to the department of local government finance to increase the maximum permissible ad valorem property tax levy of a qualified municipality under this subsection. If a petition is submitted under this subsection, the department of local government finance shall increase the maximum permissible ad valorem property tax levy of the qualifying municipality for property taxes first due and payable in 2025 to include all debt service levies of the qualifying municipality for property taxes first due and payable in 2025.**

**(h) An adjustment under this section is a one (1) time and permanent increase. The qualifying municipality's ad valorem property tax levy for property taxes first due and payable in 2025, as adjusted under this section, shall be used in the determination of the qualifying municipality's maximum permissible ad valorem property tax levy under this chapter for property taxes first due and payable in 2026 and thereafter.**

**(i) Notwithstanding STEP ONE of section 3(a) of this chapter, for purposes of determining a qualified municipality's maximum permissible ad valorem property tax levy for property taxes first due and payable in 2026, the amount determined in STEP ONE of section 3(a) of this chapter shall be the result determined in STEP TWO of the following calculation:**

**STEP ONE: Determine a qualified municipality's maximum permissible ad valorem property tax levy for property taxes first due and payable in 2025 without regard to the adjustment under this section.**

**STEP TWO: Determine the sum of:**

- (A) STEP ONE; plus**
- (B) the amount of the adjustment under this section.**

**This calculation only applies to determining a qualified**



**municipality's maximum ad valorem property tax levy for property taxes first due and payable in 2026 and not to a determination for any other tax year.**

**(j) This section expires June 30, 2030."**

Page 31, between lines 21 and 22, begin a new paragraph and insert:  
 "SECTION 1. IC 6-1.1-30-18, AS ADDED BY P.L.236-2023, SECTION 49, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 18. (a) Before March 1, 2024, and before March 1 of every year thereafter, each local unit that imposes a food and beverage tax under IC 6-9 shall provide a report to the state board of accounts that includes:

**(1) a consolidated financial statement that at a minimum contains total collections, total expenditures, the beginning year fund balance, and the end of year fund balance;**

~~(+)~~ **(2)** every expenditure of funds by the local unit;

~~(2)~~ **(3)** each local governmental entity, or instrumentality of a local governmental entity, that received a distribution; and

~~(3)~~ **(4)** every expenditure of funds by each local governmental entity described in subdivision ~~(2)~~; **(3)**;

from amounts received from the food and beverage tax imposed by the local unit during the previous calendar year.

(b) The report required under subsection (a) must include for each check, expenditure, distribution, or payment:

(1) the date and amount of the check, expenditure, distribution, or payment;

(2) the payee or recipient;

(3) the specific purpose, including whether the check, expenditure, distribution, or payment was for an employee salary or a capital project; ~~and~~

(4) if applicable, a description of the project for which the check, expenditure, distribution, or payment was made; ~~and~~

**(5) a consolidated financial statement for the previous calendar year that at a minimum contains total collections, total expenditures, the beginning year fund balance, and the end of year fund balance.**

(c) The report required under subsection (a) must be in a format and on a form prescribed by the state board of accounts.

(d) The state board of accounts shall post a report received under subsection (a) on the department of local government finance's computer gateway.

(e) The requirements under subsection (a) do not apply to taxes collected under:

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- (1) IC 6-9-12 that are distributed to the capital improvement board of managers created by IC 36-10-9-3;
- (2) IC 6-9-35 that are distributed to the capital improvement board of managers created by IC 36-10-9-3; and
- (3) IC 6-9-33 that are distributed to the capital improvement board of managers created by IC 36-10-8.

SECTION 2. IC 6-1.1-30-18.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 18.5. (a) The state board of accounts shall, for each local unit that imposes a food and beverage tax under IC 6-9 and is subject to the reporting requirement in section 18(a) of this chapter, determine the following:**

- (1) Whether or not the local unit has provided a report to the state board of accounts as required under section 18(a) of this chapter before March 1, 2025.**
- (2) Whether or not:**
  - (A) the local unit; and**
  - (B) each local governmental entity, or instrumentality of a local governmental entity, that receives a distribution of food and beverage tax revenue;**

**is or has been making expenditures of the food and beverage tax revenue in compliance with the applicable statutory requirements under IC 6-9 and according to the report submitted under section 18(a) of this chapter, if a report has been submitted.**

**(b) If the state board of accounts concludes that a local unit has not provided a report as required under section 18(a) of this chapter, the state board of accounts shall make a finding of noncompliance by the local unit based on that fact.**

**(c) If the state board of accounts concludes that a local unit, local governmental entity, or instrumentality of a local governmental entity has not complied with the applicable statutory requirements under IC 6-9 for the expenditure of the food and beverage tax revenue or has failed to make the expenditures contained in the report under section 18(a) of this chapter, the state board of accounts shall make a finding of noncompliance by the local unit, local governmental entity, or instrumentality of a local governmental entity (as applicable), based on that fact.**

**(d) The state board of accounts shall compile and submit a report containing all of its conclusions and findings under this section to the legislative council, in an electronic format under IC 5-14-6, before October 1, 2025.**



SECTION 32. IC 6-1.1-37-10, AS AMENDED BY P.L.95-2021, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 10. (a) If property taxes due and payable are not completely paid on or before the due date, a penalty shall be added to the unpaid portion in the year of the initial delinquency. The penalty is equal to an amount determined as follows:

(1) If:

(A) subject to subsection (g), the real property taxes due and payable are completely paid on or before the date thirty (30) days after the due date; and

(B) the taxpayer is not liable for:

(i) delinquent property taxes first due and payable in a previous tax payment for the same parcel; or

(ii) a penalty that is owed from a previous tax payment for the same parcel;

the amount of the penalty is equal to five percent (5%) of the amount of delinquent taxes.

(2) If:

(A) subject to subsection (g), personal property taxes due and payable are not completely paid on or before the date thirty (30) days after the due date; and

(B) the taxpayer is not liable for:

(i) delinquent property taxes first due and payable in a previous tax payment for a personal property tax return for property in the same taxing district; or

(ii) a penalty that is owed from a previous tax payment;

the amount of the penalty is equal to five percent (5%) of the amount of delinquent taxes.

(3) If subdivision (1) or (2) does not apply, the amount of the penalty is equal to ten percent (10%) of the amount due and payable as of the tax date.

A payment received under this subsection shall be applied first to the delinquent tax amount and then to any associated penalties.

(b) With respect to property taxes due in two (2) equal installments under IC 6-1.1-22-9(a), on the day immediately following the due dates of the first and second installments in each year following the year of the initial delinquency, an additional penalty equal to ten percent (10%) of any taxes remaining unpaid shall be added. With respect to property taxes due in installments under IC 6-1.1-22-9.5, an additional penalty equal to ten percent (10%) of any taxes remaining unpaid shall be added on the day immediately following each date that succeeds the last installment due date by:

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- (1) six (6) months; or
- (2) a multiple of six (6) months.

(c) The penalties under subsection (b) are imposed only on the principal amount of the delinquent taxes.

(d) If the department of local government finance determines that an emergency has occurred which precludes the mailing of the tax statement in any county at the time set forth in IC 6-1.1-22-8.1, the department shall establish by order a new date on which the installment of taxes in that county is due and no installment is delinquent if paid by the date so established.

(e) If any due date falls on a Saturday, a Sunday, a national legal holiday recognized by the federal government, or a statewide holiday, the act that must be performed by that date is timely if performed by the next succeeding day that is not a Saturday, a Sunday, or one (1) of those holidays.

(f) Subject to subsections (h) and (i), a payment to the county treasurer is considered to have been paid by the due date if the payment is:

- (1) received on or before the due date by the county treasurer or a collecting agent appointed by the county treasurer;
- (2) deposited in United States first class mail:
  - (A) properly addressed to the principal office of the county treasurer;
  - (B) with sufficient postage; and
  - (C) postmarked by the United States Postal Service as mailed on or before the due date;
- (3) deposited with a nationally recognized express parcel carrier and is:
  - (A) properly addressed to the principal office of the county treasurer; and
  - (B) verified by the express parcel carrier as:
    - (i) paid in full for final delivery; and
    - (ii) received by the express parcel carrier on or before the due date;
- (4) deposited to be mailed through United States registered mail, United States certified mail, or United States certificate of mailing:
  - (A) properly addressed to the principal office of the county treasurer;
  - (B) with sufficient postage; and
  - (C) with a date of registration, certification, or certificate, as evidenced by any record authenticated by the United States



- Postal Service, on or before the due date;
- (5) deposited in United States first class mail:
- (A) properly addressed to the principal office of the county treasurer;
  - (B) with sufficient metered postage from a meter postage provider approved by the United States Postal Service; and
  - (C) with a postage meter stamp affixed to the envelope that must bear the actual date the postage meter stamp was affixed to the envelope, which must be on or before the due date;
- and the payment is received by the county treasurer not later than five (5) business days after the due date; ~~or~~
- (6) made by an electronic funds transfer and the taxpayer's bank account is charged on or before the due date; **or**
- (7) made by a check processing company without:**
- (A) a postmark; or**
  - (B) another method of verification;**
- allowed under subdivisions (1) through (6) but for which the taxpayer provides the county treasurer with reasonable evidence that the payment was made for the taxpayer on or before the due date.**

**For purposes of subdivision (7), reasonable evidence includes a statement from a ledger of payments maintained by the check processing company showing the date the payment was made for the taxpayer.**

(g) As used in this subsection, "initial penalty period" means the period after the due date and not later than thirty (30) days after the due date. A person who makes a payment within the initial penalty period is subject to a penalty equal to five percent (5%) of the amount of the delinquent taxes as provided in subsection (a)(1) or (a)(2). A payment to the county treasurer is considered to have been paid within the initial penalty period and subject to the five percent (5%) penalty if the payment is:

- (1) received within the penalty period by the county treasurer or a collecting agent appointed by the county treasurer;
- (2) deposited in United States first class mail:
  - (A) properly addressed to the principal office of the county treasurer;
  - (B) with sufficient postage; and
  - (C) postmarked by the United States Postal Service as mailed on or before the thirtieth day after the due date;
- (3) deposited with a nationally recognized express parcel carrier and is:



- (A) properly addressed to the principal office of the county treasurer; and
- (B) verified by the express parcel carrier as:
  - (i) paid in full for final delivery; and
  - (ii) received by the express parcel carrier on or before the thirtieth day after the due date;
- (4) deposited to be mailed through United States registered mail, United States certified mail, or United States certificate of mailing:
  - (A) properly addressed to the principal office of the county treasurer;
  - (B) with sufficient postage; and
  - (C) with a date of registration, certification, or certificate, as evidenced by any record authenticated by the United States Postal Service, on or before the thirtieth day after the due date; or
- (5) deposited in United States first class mail:
  - (A) properly addressed to the principal office of the county treasurer;
  - (B) with sufficient metered postage from a meter postage provider approved by the United States Postal Service; and
  - (C) with a postage meter stamp affixed to the envelope that must bear the actual date the postage meter stamp was affixed to the envelope, which must be on or before the thirtieth day after the due date;

and the payment is received by the county treasurer not later than five (5) business days after the thirtieth day after the due date.

(h) As used in this subsection, "initial penalty period" has the meaning set forth in subsection (g). If a payment is mailed through the United States mail and is physically received after the due date or after the initial penalty period without a legible correct postmark, the person who mailed the payment is considered to have made the payment:

- (1) on or before the due date if the person can show by reasonable evidence that the payment was deposited in the United States mail on or before the due date; or
- (2) within the initial penalty period, if the person can show by reasonable evidence that the payment was deposited in the United States mail on or before the thirtieth day after the due date.

(i) As used in this subsection, "initial penalty period" has the meaning set forth in subsection (g). This section applies if a payment is sent via the United States mail or a nationally recognized express parcel carrier but is not received by the designated recipient, the person



who sent the payment is considered to have made the payment:

- (1) on or before the due date if the person:
  - (A) can show by reasonable evidence that the payment was deposited in the United States mail, or with the express parcel carrier, on or before the due date; and
  - (B) makes a duplicate payment within thirty (30) days after the date the person is notified that the payment was not received;
 or
- (2) within the initial penalty period, if the person:
  - (A) can show by reasonable evidence that the payment was deposited in the United States mail, or with the express parcel carrier, on or before the thirtieth day after the due date; and
  - (B) makes a duplicate payment within thirty (30) days after the date the person is notified that the payment was not received.

SECTION 32. IC 6-1.5-5-2, AS AMENDED BY P.L.146-2008, SECTION 308, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 2. (a) After receiving a petition for review that is filed under a statute listed in section 1(a) of this chapter, the Indiana board shall, at its earliest opportunity:

- (1) conduct a hearing; or
- (2) cause a hearing to be conducted by an administrative law judge.

The Indiana board may determine to conduct the hearing under subdivision (1) on its own motion or on request of a party to the appeal.

(b) In its resolution of a petition, the Indiana board may correct any errors that may have been made and adjust the assessment in accordance with the correction.

(c) The Indiana board shall give notice of the date fixed for the hearing by mail to:

- (1) the taxpayer;
- (2) the department of local government finance; and
- (3) the appropriate:
  - (A) township assessor (if any);
  - (B) county assessor; and
  - (C) county auditor.

(d) With respect to an appeal of the assessment of real property or personal property filed after June 30, 2005, the notices required under subsection (c) must include the following:

- (1) The action of the department of local government finance with respect to the appealed items.
- (2) A statement that a taxing unit receiving the notice from the county auditor under subsection (e) may:



- (A) attend the hearing;
- (B) offer testimony; and
- (C) file an amicus curiae brief in the proceeding.

(e) If, after receiving notice of a hearing under subsection (c), the county auditor determines that the assessed value of the appealed items constitutes at least one percent (1%) of the total gross certified assessed value of a particular taxing unit for the assessment date immediately preceding the assessment date for which the appeal was filed, the county auditor shall send a copy of the notice to the affected taxing unit. A taxing unit that receives a notice from the county auditor under this subsection is not a party to the appeal. Failure of the county auditor to send a copy of the notice to the affected taxing unit does not affect the validity of the appeal or delay the appeal.

(f) The Indiana board shall give the notices required under subsection (c) at least thirty (30) days before the day fixed for the hearing.

SECTION 33. IC 6-1.5-5-5, AS AMENDED BY P.L.146-2008, SECTION 309, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 5. After the hearing, the Indiana board shall give the petitioner, the township assessor (if any), the county assessor, the county auditor, and the department of local government finance:

- (1) notice ~~by mail~~, of its final determination, findings of fact, and conclusions of law; and
- (2) notice of the procedures the petitioner or the department of local government finance must follow in order to obtain court review of the final determination of the Indiana board.

The county auditor shall provide copies of the documents described in subdivisions (1) and (2) to the taxing units entitled to notice under section 2(e) of this chapter.

SECTION 34. IC 6-3.6-6-8, AS AMENDED BY P.L.101-2024, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. (a) This section applies to the allocation of additional revenue from a tax under this chapter to public safety purposes. Funding dedicated for a PSAP under a former tax continues to apply under this chapter until it is rescinded or modified. If funding was not dedicated for a PSAP under a former tax, the adopting body may adopt a resolution providing that all or part of the additional revenue allocated to public safety is to be dedicated for a PSAP. The resolution first applies in the following year and then thereafter until it is rescinded or modified. Funding dedicated for a PSAP shall be allocated and distributed as provided in IC 6-3.6-11-4.



(b) Except as provided in subsections (c) and (d), the amount of the certified distribution that is allocated to public safety purposes, and after making allocations under IC 6-3.6-11, shall be allocated to the county and to each municipality in the county that is carrying out or providing at least one (1) public safety purpose. For purposes of this subsection, in the case of a consolidated city, the total property taxes imposed by the consolidated city include the property taxes imposed by the consolidated city and all special taxing districts (except for a public library district, a public transportation corporation, and a health and hospital corporation), and all special service districts. The amount allocated under this subsection to a county or municipality is equal to the result of:

(1) the amount of the remaining certified distribution that is allocated to public safety purposes; multiplied by

(2) a fraction equal to:

(A) in the case of a county that initially imposed a rate for public safety under IC 6-3.5-6 (repealed), the result of the total property taxes imposed in the county by the county or municipality for the calendar year preceding the distribution year, divided by the sum of the total property taxes imposed in the county by the county and each municipality in the county that is entitled to a distribution under this section for that calendar year; or

(B) in the case of a county that initially imposed a rate for public safety under IC 6-3.5-1.1 (repealed) or a county that did not impose a rate for public safety under either IC 6-3.5-1.1 (repealed) or IC 6-3.5-6 (repealed), the result of the attributed allocation amount of the county or municipality for the calendar year preceding the distribution year, divided by the sum of the attributed allocation amounts of the county and each municipality in the county that is entitled to a distribution under this section for that calendar year.

(c) A fire department, volunteer fire department, or emergency medical services provider that:

(1) provides fire protection or emergency medical services within the county; and

(2) is operated by or serves a political subdivision that is not otherwise entitled to receive a distribution of tax revenue under this section;

may, before July 1 of a year, apply to the adopting body for a distribution of tax revenue under this section during the following calendar year. The adopting body shall review an application submitted

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under this subsection. However, after giving notice under IC 5-3-1, the adopting body shall review an application by a township that provided fire protection or emergency medical services in the most recent calendar year and imposed a property tax levy for the provision of fire protection or emergency medical services within the county in the most recent calendar year at a public hearing. The adopting body may review multiple applications submitted under this subsection at one (1) public hearing. If applicable, a township shall present and explain its application at the public hearing. Not later than ten (10) days after the public hearing, if applicable, but before September 1 of a year, the adopting body may adopt a resolution requiring that one (1) or more of the applicants shall receive a specified amount of the tax revenue to be distributed under this section during the following calendar year. The adopting body shall provide a copy of the resolution to the county auditor and the department of local government finance not more than fifteen (15) days after the resolution is adopted. A resolution adopted under this subsection and provided in a timely manner to the county auditor and the department applies only to distributions in the following calendar year. Any amount of tax revenue distributed under this subsection to a fire department, volunteer fire department, or emergency medical services provider shall be distributed before the remainder of the tax revenue is allocated under subsection (b).

(d) A township fire department, volunteer fire department, fire protection territory, or fire protection district that:

(1) provides fire protection or emergency medical services within a county; and

(2) is operated by or serves a political subdivision;

may, before July 1 of a year, apply to the adopting body for a distribution of tax revenue under this section during the following calendar year. The adopting body shall review an application submitted under this subsection. However, after giving notice under IC 5-3-1, the adopting body shall review an application submitted by a township that provided fire protection or emergency medical services in the most recent calendar year and that imposed a property tax levy for the provision of fire protection or emergency medical services within the county in the most recent calendar year at a public hearing. The adopting body may review multiple applications submitted under this subsection at one (1) public hearing. If applicable, a township shall present and explain its application at the public hearing. From the amount of the certified distribution that is allocated to public safety purposes, and after making allocations under IC 6-3.6-11, the adopting body may adopt a resolution that one (1) or more township fire

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departments, volunteer fire departments, fire protection territories, or fire protection districts shall receive an amount of the tax revenue to be distributed under this section during the following calendar year up to one hundred percent (100%) of the revenue collected from that portion of the tax rate imposed for allocations for public safety purposes that does not exceed a rate of five one-hundredths of one percent (0.05%). A resolution adopted under this subsection must include information on the service area for each township fire department, volunteer fire department, fire protection territory, or fire protection district, as applicable. Any distribution under this subsection must be based on the assessed value of real property, not including land, that is served by each township fire department, volunteer fire department, fire protection territory, or fire protection district, as applicable. The adopting body shall provide a copy of the resolution to the county auditor and the department of local government finance not more than fifteen (15) days after the resolution is adopted. A resolution adopted under this subsection and provided in a timely manner to the county auditor and the department applies only to distributions in the following calendar year. Any amount of tax revenue distributed under this subsection to a township fire department, volunteer fire department, fire protection territory, or fire protection district, as applicable, shall be distributed before the remainder of the tax revenue is allocated under subsection (b). **In the case of a volunteer fire department, the application under this subsection must be made to the adopting body by the fiscal officer of the unit served by the volunteer fire department.**

SECTION 34. IC 6-3.6-6-12, AS AMENDED BY P.L.247-2017, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 12. (a) Except as provided in this chapter and IC 6-3.6-11, this section applies to an allocation of certified shares in all counties.

(b) The allocation amount of a civil taxing unit during a calendar year must be based on the amounts for the calendar year preceding the distribution year and is equal to the amount determined using the following formula:

STEP ONE: Determine the sum of the total property taxes being imposed by the civil taxing unit.

STEP TWO: Determine the sum of the following:

(A) Amounts appropriated from property taxes to pay the principal of or interest on any debenture or other debt obligation issued after June 30, 2005, other than an obligation described in subsection (c).



(B) Amounts appropriated from property taxes to make payments on any lease entered into after June 30, 2005, other than a lease described in subsection (d).

STEP THREE: Subtract the STEP TWO amount from the STEP ONE amount.

**STEP FOUR: In the case of a qualifying municipality as defined in IC 6-1.1-18.5-31(d) that is located in a county described in IC 6-1.1-18.5-31(a), and only for the allocation of certified shares in 2027 and 2028, STEP THREE multiplied by seventy percent (70%).**

STEP FOUR: FIVE: Determine the sum of:

(A) the:

(i) STEP THREE amount; or

(ii) **STEP FOUR amount in the case of a qualifying municipality as defined in IC 6-1.1-18.5-31(d) that is located in a county described in IC 6-1.1-18.5-31(a); plus**

(B) the civil taxing unit's certified shares plus the amount distributed under section 3(a)(2) of this chapter for the previous calendar year; plus

**(C) in the case of a qualifying municipality as defined in IC 6-1.1-18.5-31(d) that is located in a county described in IC 6-1.1-18.5-31(a), and only for the allocation of certified shares in 2026, the amount of the levy for the municipality's debt service and lease rental funds that was certified in 2025 multiplied by fifty-four and five-tenths percent (54.5%). This clause expires January 1, 2027.**

The allocation amount is subject to adjustment as provided in IC 36-8-19-7.5.

(c) Except as provided in this subsection, an appropriation for the calendar year preceding the distribution year from property taxes to repay interest and principal of a debt obligation is not deducted from the allocation amount for a civil taxing unit if:

(1) the debt obligation was issued; and

(2) the proceeds were appropriated from property taxes;

to refund or otherwise refinance a debt obligation or a lease issued before July 1, 2005. However, an appropriation from property taxes related to a debt obligation issued after June 30, 2005, is deducted if the debt extends payments on a debt or lease beyond the time in which the debt or lease would have been payable if the debt or lease had not been refinanced or increases the total amount that must be paid on a debt or lease in excess of the amount that would have been paid if the debt or lease had not been refinanced. The amount of the deduction is



the annual amount for each year of the extension period or the annual amount of the increase over the amount that would have been paid.

(d) Except as provided in this subsection, an appropriation for the calendar year preceding the distribution year from property taxes to make payments on a lease is not deducted from the allocation amount for a civil taxing unit if:

(1) the lease was issued; and

(2) the proceeds were appropriated from property taxes; to refinance a debt obligation or lease issued before July 1, 2005. However, an appropriation from property taxes related to a lease entered into after June 30, 2005, is deducted if the lease extends payments on a debt or lease beyond the time in which the debt or lease would have been payable if the debt or lease had not been refinanced or increases the total amount that must be paid on a debt or lease in excess of the amount that would have been paid if the debt or lease had not been refinanced. The amount of the deduction is the annual amount for each year of the extension period or the annual amount of the increase over the amount that would have been paid."

Page 32, between lines 27 and 28, begin a new paragraph and insert:

"SECTION 25. IC 6-3.6-9-15, AS AMENDED BY P.L.239-2023, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 15. (a) If the budget agency determines that the balance in a county trust account exceeds fifteen percent (15%) **(or the percentage set forth in subsection (g), if applicable)** of the certified distributions to be made to the county in the determination year, the budget agency shall make a supplemental distribution to the county from the county's trust account. The budget agency shall use the trust account balance as of December 31 of the year that precedes the determination year by two (2) years (referred to as the "trust account balance year" in this section).

(b) A supplemental distribution described in subsection (a) must be:

(1) made at the same time as the determinations are provided to the county auditor under subsection (d)(3); and

(2) allocated in the same manner as certified distributions for the purposes described in this article.

(c) The amount of a supplemental distribution described in subsection (a) is equal to the amount by which:

(1) the balance in the county trust account; minus

(2) the amount of any supplemental or special distribution that has not yet been accounted for in the last known balance of the county's trust account;

exceeds fifteen percent (15%) **(or the percentage set forth in**



**subsection (g), if applicable** of the certified distributions to be made to the county in the determination year.

(d) For a county that qualifies for a supplemental distribution under this section in a year, the following apply:

(1) Before February 15, the budget agency shall update the information described in section 9 of this chapter to include the excess account balances to be distributed under this section.

(2) Before May 2, the budget agency shall provide the amount of the supplemental distribution for the county to the department of local government finance and to the county auditor.

(3) The department of local government finance shall determine for the county and each taxing unit within the county:

(A) the amount and allocation of the supplemental distribution attributable to the taxes that were imposed as of December 31 of the trust account balance year, including any specific distributions for that year; and

(B) the amount of the allocation for each of the purposes set forth in this article, using the allocation percentages in effect in the trust account balance year.

The department of local government finance shall provide these determinations to the county auditor before May 16 of the determination year.

(4) Before June 1, the county auditor shall distribute to each taxing unit the amount of the supplemental distribution that is allocated to the taxing unit under subdivision (3). However, for a county with a former tax to provide for a levy freeze under IC 6-3.6-11-1, the supplemental distribution shall first be distributed as determined in any resolution adopted under IC 6-3.6-11-1(d).

For determinations before 2019, the tax rates in effect under and the allocation methods specified in the former income tax laws shall be used for the determinations under subdivision (3).

(e) For any part of a supplemental distribution attributable to property tax credits under a former income tax or IC 6-3.6-5, the adopting body for the county may allocate the supplemental distribution to property tax credits for not more than the three (3) years after the year the supplemental distribution is received.

(f) Any income earned on money held in a trust account established for a county under this chapter shall be deposited in that trust account.

**(g) This subsection applies only to counties that contain at least four (4) municipalities (cities or towns) each with a population greater than forty thousand (40,000), as determined by the most**



recent federal decennial census, in which at least one (1) of those municipalities meets the definition of a qualifying municipality under IC 6-1.1-18.5-31(d). The following percentages apply for purposes of the determinations under subsections (a) and (c):

- (1) For the determination year beginning after December 31, 2025, and ending before January 1, 2027, twelve and five-tenths percent (12.5%).
- (2) For the determination year beginning after December 31, 2026, and ending before January 1, 2028, ten percent (10%).
- (3) For a determination year beginning after December 31, 2027, and ending before January 1, 2029, seven and five-tenths percent (7.5%).
- (4) For the determination year beginning after December 31, 2028, and ending before January 1, 2030, five percent (5%).
- (5) For the determination year beginning after December 31, 2029, and ending before January 1, 2031, two and one-half percent (2.5%).
- (6) For the determination year beginning after December 31, 2030, one percent (1%).

SECTION 26. IC 6-3.6-9-17.6 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 17.6. (a) Notwithstanding any other provision, funds from the state general fund shall not be used to make up a shortfall in the:**

- (1) reserve account; or
- (2) certified distribution.

**(b) If a county reserve account runs out of funds for making a certified distribution, funds may not be transferred from the state general fund to the reserve account.**

SECTION 27. IC 6-8.1-10-2.1, AS AMENDED BY P.L.137-2022, SECTION 88, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 2.1. (a) Except as provided in IC 6-3-4-12(k) and IC 6-3-4-13(l), a person that:**

- (1) fails to file a return for any of the listed taxes;
- (2) fails to pay the full amount of tax shown on the person's return on or before the due date for the return or payment;
- (3) incurs, upon examination by the department, a deficiency that is due to negligence;
- (4) fails to timely remit any tax held in trust for the state;
- (5) fails to file a return in the electronic manner required by the department if such return is required to be filed electronically; or
- (6) is required to make a payment by electronic funds transfer (as



defined in IC 4-8.1-2-7), overnight courier, personal delivery, or any other electronic means and the payment is not received by the department by the due date in such manner and in funds acceptable to the department;

is subject to a penalty.

(b) Except as provided in subsection (g), the penalty described in subsection (a) is ten percent (10%) of:

- (1) the full amount of the tax due if the person failed to file the return or, in the case of a return required to be filed electronically, the return is not filed in the electronic manner required by the department;
- (2) the amount of the tax not paid, if the person filed the return but failed to pay the full amount of the tax shown on the return;
- (3) the amount of the tax held in trust that is not timely remitted;
- (4) the amount of deficiency as finally determined by the department; or
- (5) the amount of tax due if a person failed to make payment required to be made by electronic funds transfer, overnight courier, personal delivery, or any other electronic means by the due date in such manner.

(c) For purposes of this section, the filing of a substantially blank or unsigned return does not constitute a return.

(d) If a person subject to the penalty imposed under this section can show that the failure to file a return, pay the full amount of tax shown on the person's return, timely remit tax held in trust, or pay the deficiency determined by the department was due to reasonable cause and not due to willful neglect, the department shall waive the penalty.

(e) A person who wishes to avoid the penalty imposed under this section must make an affirmative showing of all facts alleged as a reasonable cause for the person's failure to file the return, pay the amount of tax shown on the person's return, pay the deficiency, or timely remit tax held in trust, in a written statement containing a declaration that the statement is made under penalty of perjury. The statement must be filed with the return or payment within the time prescribed for protesting departmental assessments. A taxpayer may also avoid the penalty imposed under this section by obtaining a ruling from the department before the end of a particular tax period on the amount of tax due for that tax period.

(f) The department shall adopt rules under IC 4-22-2 to prescribe the circumstances that constitute reasonable cause and negligence for purposes of this section.

(g) A person who fails to file a return for a listed tax that shows no



tax liability for a taxable year, other than an information return (as defined in section 6 of this chapter), on or before the due date of the return shall pay a penalty of ten dollars (\$10) for each day that the return is past due, up to a maximum of two hundred fifty dollars (\$250).

(h) A:

- (1) corporation which otherwise qualifies under IC 6-3-2-2.8(2);
- (2) partnership; or
- (3) trust;

that fails to withhold and pay any amount of tax required to be withheld under IC 6-3-4-12, IC 6-3-4-13, or IC 6-3-4-15 shall pay a penalty equal to twenty percent (20%) of the amount of tax required to be withheld under IC 6-3-4-12, IC 6-3-4-13, or IC 6-3-4-15. This penalty shall be in addition to any penalty imposed by section 6 of this chapter.

(i) Subsections (a) through (c) do not apply to a motor carrier fuel tax return.

(j) If a pass through entity (as defined in IC 6-3-1-35) fails to include all nonresident partners, nonresident shareholders, or nonresident beneficiaries in a composite return as required by IC 6-3-4-12(i), IC 6-3-4-13(j), or IC 6-3-4-15(h), a penalty of five hundred dollars (\$500) per pass through entity is imposed on the pass through entity.

(k) If a person subject to the penalty imposed under this section provides the department with documentation showing that the person is or has been subject to incarceration for a period of a least one hundred eighty (180) days, the department shall waive any penalty under this section and interest that accrues during the time the person was incarcerated, but not to an extent greater than the penalty or interest relief to which a person would otherwise have been entitled under the federal Servicemembers Civil Relief Act (50 U.S.C. 3901-4043), if the person was in military service. Nothing in this subsection shall preclude the department from issuing a proposed assessment, demand notice, jeopardy proposed assessment, jeopardy demand notice, or warrant otherwise permitted by law.

**(l) Beginning after December 31, 2024, reasonable cause under this section for failure to file a timely and complete form IT-65 partnership return will be presumed if the partnership (or any of its partners) is able to show that all of the following conditions have been met:**

- (1) The partnership had no more than ten (10) partners for the taxable year. (A husband and wife filing a joint return count as one (1) partner.)**



**(2) Each partner during the tax year was a natural person (other than a nonresident alien), or the estate of a natural person.**

**(3) Each partner's proportionate share of any partnership item is the same as the partner's proportionate share of any other partnership item.**

**(4) The partnership did not elect to be subject to the rules for federal consolidated audit proceedings under Sections 6221 through 6234 of the Internal Revenue Code.**

**(5) All partners reported their distributive share of partnership items on their timely filed income tax returns.**

SECTION 29. IC 6-8.1-10-6, AS AMENDED BY P.L.234-2019, SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. (a) As used in this section, "information return" means the following when a statute or rule requires the following to be filed with the department:

(1) Schedule K-1 of form IT-20S, IT-41, or IT-65.

(2) Any form, statement, or schedule required to be filed with the department with respect to an amount from which tax is required to be deducted and withheld under IC 6 or from which tax would be required to be deducted and withheld but for an exemption under IC 6.

(3) Any form, statement, or schedule required to be filed with the Internal Revenue Service under 26 C.F.R. 301.6721-1(g) (1993).

The term does not include form IT-20FIT, IT-20S, IT-20SC, IT-41, or IT-65.

(b) If a person fails to file an information return required by the department, or fails to electronically file an information return that is required by the department to be filed in an electronic format, a penalty of ten dollars (\$10) for:

(1) each failure to file a timely return; or

(2) each failure to electronically file a timely return required by the department to be in an electronic format;

not to exceed twenty-five thousand dollars (\$25,000) in any one (1) calendar year, is imposed.

(c) For purposes of this section, the filing of a substantially blank or unsigned return does not constitute a return.

**(d) Beginning after December 31, 2024, a person that has been granted penalty relief under section 2.1(l) of this chapter for failure to file a timely and complete form IT-65 partnership return shall not be subject to a penalty under this section for failure to file the information return Schedule K-1 of form IT-65 for which penalty**



**relief was granted.**

SECTION 2. IC 6-9-2.5-7, AS AMENDED BY P.L.168-2005, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 7. (a) The county treasurer shall establish a convention and visitor promotion fund.

(b) The county treasurer shall deposit in the convention and visitor promotion fund the amount of money received under section 6 of this chapter **as follows:**

**(1) Before January 1, 2026, the county treasurer shall deposit in the convention and visitor promotion fund the amount of money received under section 6 of this chapter that is generated by a two and one-half percent (2.5%) rate.**

**(2) After December 31, 2025, the county treasurer shall deposit in the convention and visitor promotion fund the amount of money received under section 6 of this chapter that is generated by a three percent (3%) rate.**

(c) Money in this fund shall be expended only as provided in this chapter.

(d) The commission may transfer money in the convention and visitor promotion fund to any Indiana nonprofit corporation for the purpose of promotion and encouragement in the county of conventions, trade shows, visitors, or special events. The commission may transfer money under this section only after approving the transfer. Transfers shall be made quarterly or less frequently under this section.

SECTION 3. IC 6-9-2.5-7.5, AS AMENDED BY P.L.290-2019, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 7.5. (a) The county treasurer shall establish a tourism capital improvement fund.

(b) The county treasurer shall deposit money in the tourism capital improvement fund as follows:

(1) Before January 1, 2026, the county treasurer shall deposit in the tourism capital improvement fund the amount of money received under section 6 of this chapter that is generated by a three and one-half percent (3.5%) rate.

(2) After December 31, 2025, **and before January 1, 2029**, the county treasurer shall deposit in the tourism capital improvement fund the amount of money received under section 6 of this chapter that is generated by a ~~four and one-half percent (4.5%)~~ **three percent (3%)** rate.

**(3) After December 31, 2028, the county treasurer shall deposit in the tourism capital improvement fund the amount of money received under section 6 of this chapter that is**



**generated by a four percent (4%) rate.**

(c) The commission may transfer money in the tourism capital improvement fund to:

- (1) the county government, a city government, or a separate body corporate and politic in a county described in section 1 of this chapter; or
- (2) any Indiana nonprofit corporation;

for the purpose of making capital improvements in the county that promote conventions, tourism, or recreation. The commission may transfer money under this section only after approving the transfer. Transfers shall be made quarterly or less frequently under this section.

SECTION 4. IC 6-9-2.5-7.7, AS AMENDED BY P.L.290-2019, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 7.7. (a) As used in this section, "fund" refers to the convention center operating, capital improvement, and financial incentive fund established under subsection (b).

(b) The county treasurer shall establish a convention center operating, capital improvement, and financial incentive fund.

(c) Before January 1, ~~2026~~, **2029**, the county treasurer shall deposit in the fund the amount of money received under section 6 of this chapter that is generated by a two percent (2%) rate.

(d) After December 31, ~~2025~~, **2028**, the county treasurer shall deposit in the fund the amount of money received under section 6 of this chapter that is generated by a one percent (1%) rate.

(e) Money in the fund may be expended only for the following:

- (1) Operating expenses of a convention center located in the county.
- (2) Capital improvements to a convention center located in the county.
- (3) Financial incentives to attract, promote, or encourage new business conventions, trade shows, or special events held at a convention center located in the county.

(f) A financial incentive described in subsection (e)(3) may not be distributed to a new business for at least thirty (30) days after the conclusion of a convention, trade show, or special event that is held by the new business at a convention center located in the county.

SECTION 5. IC 6-9-14-6, AS AMENDED BY P.L.9-2024, SECTION 232, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 6. (a) The county council may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings or accommodations in any hotel, motel, inn, conference center, retreat



center, or tourist cabin located in the county. However, the county council may not levy the tax on a person for engaging in the business of providing campsites within a state or federal park or forest. The tax may be imposed at any rate ~~up to and including five~~ **that does not exceed eight** percent ~~(5%): (8%)~~. The tax shall be imposed on the gross retail income derived from lodging income only and shall be in addition to the state gross retail tax imposed on those persons by IC 6-2.5.

(b) The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected pursuant to IC 6-2.5.

(c) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration apply to the imposition and administration of the tax imposed under this section, except to the extent those provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. Specifically and not in limitation of the foregoing sentence, the terms "person" and "gross retail income" shall have the same meaning in this section as they have in IC 6-2.5. If the tax is paid to the department of state revenue, the returns to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may, by rule or regulation, determine.

(d) If the tax is paid to the department of state revenue, the amounts received from the tax shall be paid quarterly by the treasurer of state to the county treasurer upon warrants issued by the state comptroller.

(e) The tax imposed under subsection (a) does not apply to the renting or furnishing of rooms, lodgings, or accommodations to a person for a period of thirty (30) days or more.

SECTION 6. IC 6-9-14-9 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 9. This chapter expires January 1, 2047.**

SECTION 7. IC 6-9-18-3, AS AMENDED BY P.L.136-2024, SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) The fiscal body of a county may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings,



or accommodations in any:

- (1) hotel;
- (2) motel;
- (3) boat motel;
- (4) inn;
- (5) college or university memorial union;
- (6) college or university residence hall or dormitory; or
- (7) tourist cabin;

located in the county.

(b) The tax does not apply to gross income received in a transaction in which:

- (1) a student rents lodgings in a college or university residence hall while that student participates in a course of study for which the student receives college credit from a college or university located in the county; or
- (2) a person rents a room, lodging, or accommodations for a period of thirty (30) days or more.

(c) The tax may not exceed:

- (1) the rate of five percent (5%) in a county other than a county subject to subdivision (2), (3), or (4);
- (2) after June 30, 2019, and except as provided in section 6.7 of this chapter, the rate of eight percent (8%) in Howard County;
- (3) after June 30, 2021, the rate of nine percent (9%) in Daviess County; or
- ~~(4) after June 30, 2023, the rate of eight percent (8%) in Parke County;~~
- (4) after June 30, 2025, and before January 1, 2047, the rate of eight percent (8%) in Delaware County. This subdivision expires January 1, 2047.**

The tax is imposed on the gross retail income derived from lodging income only and is in addition to the state gross retail tax imposed under IC 6-2.5.

(d) The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected under IC 6-2.5.

(e) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration are applicable to the imposition and administration of



the tax imposed under this section except to the extent those provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. If the tax is paid to the department of state revenue, the return to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may, by rule, determine.

(f) If the tax is paid to the department of state revenue, the amounts received from the tax imposed under this section shall be paid monthly by the treasurer of state to the county treasurer upon warrants issued by the state comptroller.

SECTION 8. IC 6-9-18-6, AS AMENDED BY P.L.122-2021, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 6. (a) The commission may:

- (1) accept and use gifts, grants, and contributions from any public or private source, under terms and conditions that the commission considers necessary and desirable;
- (2) sue and be sued;
- (3) enter into contracts and agreements;
- (4) make rules necessary for the conduct of its business and the accomplishment of its purposes;
- (5) receive and approve, alter, or reject requests and proposals for funding by corporations qualified under subdivision (6);
- (6) after its approval of a proposal, transfer money, quarterly or less frequently, from the fund established under section 4(a) of this chapter, or from money transferred from that fund to the commission's treasurer under section 4(b) of this chapter, to any Indiana not-for-profit corporation to promote and encourage conventions, visitors, or tourism in the county; and
- (7) require financial or other reports from any corporation that receives funds under this chapter.

~~(b) This subsection applies only to Boone County. In addition to the powers of the commission under subsection (a); and subject to adoption of a resolution by the county fiscal body under section 6.5 of this chapter, the commission may enter into an agreement under which amounts deposited in, or to be deposited in, the fund established under section 4(a) of this chapter are pledged toward the payment of obligations (including bonds and leases) issued or entered into by any political subdivision located in the county to finance the construction, acquisition, enlargement, and equipping of a sports and recreation facility to promote and encourage conventions, trade shows, tourism, visitors, or special events within the county.~~

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(e) (b) All expenses of the commission shall be paid from the fund established under section 4(a) of this chapter or from money transferred from that fund to the commission's treasurer under section 4(b) of this chapter. The commission shall annually prepare a budget, taking into consideration the recommendations made by a corporation qualified under subsection (a)(6) and submit it to the county fiscal body for its review and approval. Except for payments made under an agreement that is authorized in a resolution adopted by the county fiscal body under section 6.5 of this chapter, An expenditure may not be made under this chapter unless it is in accordance with an appropriation made by the county fiscal body in the manner provided by law.

SECTION 9. IC 6-9-18-6.5 IS REPEALED [EFFECTIVE JULY 1, 2025]. Sec. 6.5: (a) This section applies only to Boone County.

(b) The county fiscal body may adopt a resolution authorizing an agreement described in section (6)(b) of this chapter that pledges all or part of the amounts received from the tax imposed under section 3 of this chapter toward the payment of obligations of a political subdivision located in the county only after a public hearing:

- (1) for which notice has been given in accordance with IC 5-3-1; and
- (2) at which all interested parties are provided the opportunity to be heard.

Upon adoption of a resolution under this subsection, the county fiscal body shall publish notice of the adoption of the resolution in accordance with IC 5-3-1. An action to contest the validity of the resolution or agreement described in section (6)(b) of this chapter must be brought not later than thirty (30) days after notice of the adoption of the resolution.

(c) With respect to obligations to which amounts received from a tax imposed under section 3 of this chapter have been pledged in an agreement described in section (6)(b) of this chapter, the general assembly covenants with the commission and the purchasers or owners of the obligations that this chapter will not be repealed or amended in any manner that will adversely affect the collection of the tax imposed under section 3 of this chapter, or the money deposited in the fund established under section 4(a) of this chapter, as long as the obligations are unpaid.

SECTION 10. IC 6-9-27-3, AS AMENDED BY P.L.214-2005, SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 3. (a) The fiscal body of the municipality may adopt an ordinance to impose an excise tax, known as the municipal food and beverage tax, on transactions described in section 4 of this



chapter. **The fiscal body of a municipality described in section 1(2) of this chapter may adopt an ordinance under section 5(b) of this chapter to increase the tax rate of the municipality's food and beverage tax.**

(b) If a fiscal body adopts an ordinance under subsection (a), the fiscal body shall immediately send a certified copy of the ordinance to the department of state revenue.

(c) If a fiscal body adopts an ordinance under subsection (a), the municipal food and beverage tax applies to transactions that occur after the last day of the month that succeeds the month in which the ordinance was adopted.

SECTION 11. IC 6-9-27-5, AS AMENDED BY P.L.214-2005, SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 5. **(a) Except as provided in subsection (b), the municipal food and beverage tax imposed on a food or beverage transaction described in section 4 of this chapter equals one percent (1%) of the gross retail income received by the merchant from the transaction.**

**(b) This subsection applies to a municipality described in section 1(2) of this chapter. The fiscal body of the municipality may adopt an ordinance to increase the rate of the municipality's food and beverage tax to a rate that may not exceed two percent (2%) of the gross retail income received by a retail merchant from a taxable transaction. An ordinance adopted under this subsection to increase the rate of the municipality's food and beverage tax rate expires January 1, 2047.**

(c) For purposes of this chapter, the gross retail income received by the a retail merchant from a transaction does not include the amount of tax imposed on the transaction under IC 6-2.5.

SECTION 12. IC 6-9-27-5.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 5.5. **(a) This section applies to a municipality described in section 1(2) of this chapter.**

**(b) If a fiscal body adopts an ordinance under section 5(b) of this chapter, the fiscal body shall immediately send a certified copy of the ordinance to the department of state revenue.**

**(c) A municipal food and beverage tax rate increase imposed by an ordinance adopted under section 5(b) of this chapter applies to transactions that occur after the last day of the month that succeeds the month in which the ordinance was adopted.**

SECTION 13. IC 6-9-29-8 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY



1, 2025]: **Sec. 8. (a) As used in this section, "innkeeper's tax fund" refers to any fund established pursuant to an innkeeper's tax chapter of this article regardless of its title.**

**(b) Each county that imposes an innkeeper's tax may not:**

- (1) deposit or transfer money in its innkeeper's tax fund into any other fund; or**
- (2) deposit or transfer money in any other fund into its innkeeper's tax fund.**

SECTION 14. IC 6-9-29.5-5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: **Sec. 5. (a) As used in this section, "food and beverage tax fund" refers to any fund established pursuant to a food and beverage tax chapter of this article regardless of its title.**

**(b) Each political subdivision that imposes a food and beverage tax may not:**

- (1) deposit or transfer money in its food and beverage tax fund into any other fund; or**
- (2) deposit or transfer money in any other fund into its food and beverage tax fund.**

SECTION 15. IC 6-9-38 IS REPEALED [EFFECTIVE JULY 1, 2025]. (Food and Beverage Taxes in Wayne County).

SECTION 16. IC 6-9-47.5-4, AS ADDED BY P.L.254-2015, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: **Sec. 4. (a) Except as provided in subsection (c), a tax imposed under section 3 of this chapter applies to a transaction in which food or beverage is furnished, prepared, or served:**

- (1) for consumption at a location or on equipment provided by a retail merchant;**
- (2) in the county; and**
- (3) by a retail merchant for consideration.**

**(b) Transactions described in subsection (a)(1) include transactions in which food or beverage is:**

- (1) served by a retail merchant off the merchant's premises;**
  - (2) food sold in a heated state or heated by a retail merchant;**
  - (3) made of two (2) or more food ingredients, mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses);**
- or



(4) food sold with eating utensils provided by a retail merchant, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not include a container or package used to transport the food).

(c) The county food and beverage tax does not apply to the furnishing, preparing, or serving of a food or beverage in ~~the following transactions:~~

(1) a transaction that is exempt, or to the extent the transaction is exempt, from the state gross retail tax imposed by IC 6-2.5.

(2) ~~A transaction that occurs at a historic hotel (as defined in IC 4-33-2-11.1); the riverboat operated under IC 4-33-6.5; and other properties operated in conjunction with the historic hotel enterprise located in Orange County; including golf courses.~~

SECTION 17. IC 6-9-47.5-9, AS ADDED BY P.L.254-2015, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 9. Money in the food and beverage tax receipts fund must be used by the county only for the following purposes:

(1) For economic development purposes, including the pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations for economic development purposes.

(2) For the following purposes:

(A) ~~Storm water, sidewalk, street, park,~~ **Parks** and parking improvements necessary to support tourism in the county.

(B) Public safety.

(C) The pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations incurred for a purpose described in clauses

(A) through (B).

Revenue derived from the imposition of a tax under this chapter may be treated by the county as additional revenue for the purpose of fixing its budget for the budget year during which the revenues are to be distributed to the county.

SECTION 18. IC 6-9-60 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]:

**Chapter 60. LaGrange County Innkeeper's Tax**

**Sec. 1. (a) This chapter applies to LaGrange County, if the county had adopted an innkeeper's tax under IC 6-9-18 before July 1, 2025.**

**(b) The:**

**(1) convention, visitor, and tourism promotion fund;**

**(2) convention and visitor commission;**

**(3) innkeeper's tax rate; and**



**(4) tax collection procedures; established under IC 6-9-18 before July 1, 2025, remain in effect and govern the county's innkeeper's tax until amended under this chapter.**

**(c) A member of the convention and visitor commission established under IC 6-9-18 before July 1, 2025, shall serve a full term of office. If a vacancy occurs, the appointing authority shall appoint a qualified replacement as provided under this chapter. The appointing authority shall make other subsequent appointments to the commission as provided under this chapter.**

**Sec. 2. As used in this chapter:**

- (1) "executive" and "fiscal body" have the meanings set forth in IC 36-1-2; and**
- (2) "gross retail income" and "person" have the meanings set forth in IC 6-2.5-1.**

**Sec. 3. (a) The fiscal body of the county may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any:**

- (1) hotel;**
- (2) motel;**
- (3) boat motel;**
- (4) inn;**
- (5) college or university memorial union;**
- (6) college or university residence hall or dormitory; or**
- (7) tourist cabin;**

**located in the county.**

**(b) The tax does not apply to gross income received in a transaction in which:**

- (1) a student rents lodgings in a college or university residence hall while that student participates in a course of study for which the student receives college credit from a college or university located in the county; or**
- (2) a person rents a room, lodging, or accommodations for a period of thirty (30) days or more.**

**(c) Subject to section 4 of this chapter, the tax may not exceed the rate of eight percent (8%) on the gross retail income derived from lodging income only and is in addition to the state gross retail tax imposed under IC 6-2.5.**

**(d) The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county**



treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected under IC 6-2.5.

(e) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration are applicable to the imposition and administration of the tax imposed under this section except to the extent those provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. If the tax is paid to the department of state revenue, the return to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may, by rule, determine.

(f) If the tax is paid to the department of state revenue, the amounts received from the tax imposed under this section shall be paid monthly by the treasurer of state to the county treasurer upon warrants issued by the state comptroller.

Sec. 4. (a) After June 30, 2025, the county fiscal body may adopt an ordinance to increase the tax rate imposed under section 3 of this chapter to a tax rate that exceeds five percent (5%) but does not exceed eight percent (8%). If the county imposes a tax rate that exceeds five percent (5%), the portion that exceeds five percent (5%) terminates January 1, 2047.

(b) If the county fiscal body adopts an ordinance for an increase under this section:

- (1) it shall immediately send a certified copy of the ordinance to the department of state revenue; and
- (2) the increase applies to transactions after the last day of the month in which the ordinance is adopted, if the county fiscal body adopts the ordinance on or before the fifteenth day of a month. If the county fiscal body adopts the ordinance after the fifteenth day of a month, the tax applies to transactions after the last day of the month following the month in which the ordinance is adopted.

Sec. 5. (a) The county treasurer shall establish a convention, visitor, and tourism promotion fund. The county treasurer shall deposit in this fund all amounts the county treasurer receives under this chapter.

(b) The county auditor shall issue a warrant directing the



county treasurer to transfer money from the convention, visitor, and tourism promotion fund to the treasurer of the commission established under section 6 of this chapter if the commission submits a written request for the transfer.

(c) Money in a convention, visitor, and tourism promotion fund, or money transferred from such a fund under subsection (b), may be expended to promote and encourage conventions, visitors, and tourism within the county. Expenditures may include, but are not limited to, expenditures for advertising, promotional activities, trade shows, special events, and recreation.

Sec. 6. (a) The county executive shall create a commission to promote the development and growth of the convention, visitor, and tourism industry in the county. If two (2) or more adjoining counties desire to establish a joint commission, the counties shall enter into an agreement under IC 36-1-7.

(b) The county executive shall determine the number of members, which must be an odd number, to be appointed to the commission. Each of the members must be:

- (1) engaged in a convention, visitor, or tourism business; or
- (2) involved in or promoting conventions, visitors, or tourism.

A member who is an owner or an executive level employee of a convention, visitor, or tourism related business located in the county is not required to reside in the county but must reside in Indiana. A member who is not an owner or an executive level employee of a convention, visitor, or tourism related business located in the county must reside in the county. If available and willing to serve, at least two (2) of the members must be engaged in the business of renting or furnishing rooms, lodging, or accommodations (as described in section 3 of this chapter). The county executive shall also determine who will make the appointments to the commission.

(c) All terms of office of commission members begin on January 1. Initial appointments must be for staggered terms, with subsequent appointments for three (3) year terms. A member whose term expires may be reappointed to serve another term. If a vacancy occurs, the appointing authority shall appoint a qualified person to serve for the remainder of the term. If an initial appointment is not made by February 1 or a vacancy is not filled within thirty (30) days, the commission shall appoint a member by majority vote.

(d) A member of the commission may be removed for cause by the member's appointing authority.



(e) Members of the commission may not receive a salary. However, commission members are entitled to reimbursement for necessary expenses incurred in the performance of their respective duties.

(f) Each commission member, before entering the member's duties, shall take an oath of office in the usual form, to be endorsed upon the member's certificate of appointment and promptly filed with the clerk of the circuit court of the county.

(g) The commission shall meet after January 1 each year for the purpose of organization. It shall elect one (1) of its members president, another vice president, another secretary, and another treasurer. The members elected to those offices shall perform the duties pertaining to the offices. The first officers chosen shall serve from the date of their election until their successors are elected and qualified. A majority of the commission constitutes a quorum, and the concurrence of a majority of the commission is necessary to authorize any action.

Sec. 7. (a) The commission may:

- (1) accept and use gifts, grants, and contributions from any public or private source, under terms and conditions that the commission considers necessary and desirable;
- (2) sue and be sued;
- (3) enter into contracts and agreements; and
- (4) make rules necessary for the conduct of its business and the accomplishment of its purposes.

(b) All expenses of the commission shall be paid from the fund established under section 5(a) of this chapter or from money transferred from that fund to the commission's treasurer under section 5(b) of this chapter. The commission shall annually prepare a budget and submit it to the county fiscal body for its review and approval. An expenditure may not be made under this chapter unless it is in accordance with an appropriation made by the county fiscal body in the manner provided by law.

Sec. 8. All money coming into possession of the commission shall be deposited, held, secured, invested, and paid in accordance with statutes relating to the handling of public funds. The handling and expenditure of money coming into possession of the commission is subject to audit and supervision by the state board of accounts.

Sec. 9. (a) A member of the commission who knowingly:

- (1) approves the transfer of money to any person or corporation not qualified under law for that transfer; or
- (2) approves a transfer for a purpose not permitted under



law;  
commits a Level 6 felony.

(b) A person who receives a transfer of money under this chapter and knowingly uses that money for any purpose not permitted under this chapter commits a Level 6 felony.

**Sec. 10. (a)** If the county imposes the tax authorized by this chapter, the tax terminates on January 1, 2047.

**(b)** This chapter expires January 1, 2047.

SECTION 19. IC 6-9-61 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]:

**Chapter 61. Marion Food and Beverage Tax**

**Sec. 1.** This chapter applies to the city of Marion.

**Sec. 2.** The definitions in IC 6-9-12-1 apply throughout this chapter.

**Sec. 3. (a)** The fiscal body of the city may adopt an ordinance to impose an excise tax, known as the city food and beverage tax, on transactions described in section 4 of this chapter. The fiscal body of the city may adopt an ordinance under this subsection only after the city fiscal body has previously:

- (1) adopted a resolution in support of the proposed city food and beverage tax; and
- (2) held at least one (1) separate public hearing in which a discussion of the proposed ordinance to impose the city food and beverage tax is the only substantive issue on the agenda for the public hearing.

**(b)** If the city fiscal body adopts an ordinance under subsection (a), the city fiscal body shall immediately send a certified copy of the ordinance to the department of state revenue.

**(c)** If the city fiscal body adopts an ordinance under subsection (a), the city food and beverage tax applies to transactions that occur after the last day of the month following the month in which the ordinance is adopted.

**Sec. 4. (a)** Except as provided in subsection (c), a tax imposed under section 3 of this chapter applies to a transaction in which food or beverage is furnished, prepared, or served:

- (1) for consumption at a location or on equipment provided by a retail merchant;
- (2) in the city; and
- (3) by a retail merchant for consideration.

**(b)** Transactions described in subsection (a)(1) include transactions in which food or beverage is:



- (1) served by a retail merchant off the merchant's premises;
- (2) food sold in a heated state or heated by a retail merchant;
- (3) made of two (2) or more food ingredients, mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses); or
- (4) food sold with eating utensils provided by a retail merchant, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not include a container or package used to transport the food).

(c) The city food and beverage tax does not apply to the furnishing, preparing, or serving of a food or beverage in a transaction that is exempt, or to the extent the transaction is exempt, from the state gross retail tax imposed by IC 6-2.5.

**Sec. 5.** The city food and beverage tax rate:

- (1) must be imposed in an increment of twenty-five hundredths percent (0.25%); and
- (2) may not exceed one percent (1%);

of the gross retail income received by the merchant from the food or beverage transaction described in section 4 of this chapter. For purposes of this chapter, the gross retail income received by the retail merchant from a transaction does not include the amount of tax imposed on the transaction under IC 6-2.5.

**Sec. 6.** A tax imposed under this chapter shall be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax imposed under this chapter may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department of state revenue.

**Sec. 7.** The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the city fiscal officer upon warrants issued by the state comptroller.

**Sec. 8. (a)** If a tax is imposed under section 3 of this chapter by a city, the city fiscal officer shall establish a food and beverage tax receipts fund.

(b) The city fiscal officer shall deposit in the fund all amounts



received under this chapter.

(c) Money earned from the investment of money in the fund becomes a part of the fund.

**Sec. 9. Money in the food and beverage tax receipts fund must be used by the city only for the following purposes:**

(1) For economic development purposes, including the pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations for economic development purposes.

(2) For park and recreation purposes, including the purchase of land for park and recreation purposes.

(3) The pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations incurred for a purpose described in subdivision (2).

**Sec. 10. With respect to obligations for which a pledge has been made under section 9 of this chapter, the general assembly covenants with the holders of the obligations that this chapter will not be repealed or amended in a manner that will adversely affect the imposition or collection of the tax imposed under this chapter if the payment of any of the obligations is outstanding.**

**Sec. 11. (a) If the city imposes the tax authorized by this chapter, the tax terminates on January 1, 2047.**

**(b) This chapter expires January 1, 2047.**

SECTION 20. IC 6-9-62 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]:

**Chapter 62. Shelbyville Food and Beverage Tax**

**Sec. 1. This chapter applies to the city of Shelbyville.**

**Sec. 2. The definitions in IC 6-9-12-1 apply throughout this chapter.**

**Sec. 3. (a) The fiscal body of the city may adopt an ordinance to impose an excise tax, known as the city food and beverage tax, on transactions described in section 4 of this chapter. The fiscal body of the city may adopt an ordinance under this subsection only after the fiscal body has previously held at least one (1) separate public hearing in which a discussion of the proposed ordinance to impose the city food and beverage tax is the only substantive issue on the agenda for the public hearing.**

**(b) If the city fiscal body adopts an ordinance under subsection (a), the city fiscal body shall immediately send a certified copy of the ordinance to the department of state revenue.**

**(c) If the city fiscal body adopts an ordinance under subsection (a), the city food and beverage tax applies to transactions that**



occur after the later of the following:

- (1) The day specified in the ordinance.
- (2) The last day of the month that succeeds the month in which the ordinance is adopted.

**Sec. 4. (a)** Except as provided in subsection (c), a tax imposed under section 3 of this chapter applies to a transaction in which food or beverage is furnished, prepared, or served:

- (1) for consumption at a location or on equipment provided by a retail merchant;
- (2) in the city; and
- (3) by a retail merchant for consideration.

**(b)** Transactions described in subsection (a)(1) include transactions in which food or beverage is:

- (1) served by a retail merchant off the merchant's premises;
- (2) sold in a heated state or heated by a retail merchant;
- (3) made of two (2) or more food ingredients, mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses); or
- (4) sold with eating utensils provided by a retail merchant, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not include a container or package used to transport food).

**(c)** The city food and beverage tax does not apply to the furnishing, preparing, or serving of a food or beverage in a transaction that is exempt, or to the extent the transaction is exempt, from the state gross retail tax imposed by IC 6-2.5.

**Sec. 5.** The city food and beverage tax rate:

- (1) must be imposed in an increment of twenty-five hundredths percent (0.25%); and
- (2) may not exceed one percent (1%);

of the gross retail income received by the merchant from the food or beverage transaction described in section 4 of this chapter. For purposes of this chapter, the gross retail income received by the retail merchant from a transaction does not include the amount of tax imposed on the transaction under IC 6-2.5.

**Sec. 6.** A tax imposed under this chapter is imposed, paid, and collected in the same manner that the state gross retail tax is



imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax imposed under this chapter may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department of state revenue.

**Sec. 7.** The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the city fiscal officer upon warrants issued by the state comptroller.

**Sec. 8. (a)** If a tax is imposed under section 3 of this chapter by the city, the city fiscal officer shall establish a food and beverage tax receipts fund.

**(b)** The city fiscal officer shall deposit in the fund all amounts received under this chapter.

**(c)** Money earned from the investment of money in the fund becomes a part of the fund.

**Sec. 9.** Money in the food and beverage tax receipts fund must be used by the city only for the following purposes:

- (1)** Rehabilitation, renovation, repurposing, improvement, or maintenance of historic property.
- (2)** Park and recreation purposes, including the purchase of land for park and recreation purposes.
- (3)** Economic development purposes.
- (4)** The pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations incurred for a purpose described in subdivisions (1) through (3).

Revenue derived from the imposition of a tax under this chapter may be treated by the city as additional revenue for the purpose of fixing its budget for the budget year during which the revenues are to be distributed to the city.

**Sec. 10.** With respect to obligations for which a pledge has been made under section 9 of this chapter, the general assembly covenants with the holders of the obligations that this chapter will not be repealed or amended in a manner that will adversely affect the imposition or collection of the tax imposed under this chapter if the payment of any of the obligations is outstanding.

**Sec. 11. (a)** If the city imposes the tax authorized by this chapter, the tax terminates on January 1, 2047.

**(b)** This chapter expires January 1, 2047.

SECTION 21. IC 6-9-63 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]:

**Chapter 63. New Haven Food and Beverage Tax**



**Sec. 1. This chapter applies to the city of New Haven.**

**Sec. 2. The definitions in IC 6-9-12-1 apply throughout this chapter.**

**Sec. 3. (a) The fiscal body of the city may adopt an ordinance to impose an excise tax, known as the city food and beverage tax, on transactions described in section 4 of this chapter. The fiscal body of the city may adopt an ordinance under this subsection only after the fiscal body has previously held at least one (1) separate public hearing in which a discussion of the proposed ordinance to impose the city food and beverage tax is the only substantive issue on the agenda for the public hearing.**

**(b) If the city fiscal body adopts an ordinance under subsection (a), the city fiscal body shall immediately send a certified copy of the ordinance to the department of state revenue.**

**(c) If the city fiscal body adopts an ordinance under subsection (a), the city food and beverage tax applies to transactions that occur after the later of the following:**

- (1) The day specified in the ordinance.**
- (2) The last day of the month that succeeds the month in which the ordinance is adopted.**

**Sec. 4. (a) Except as provided in subsection (c), a tax imposed under section 3 of this chapter applies to a transaction in which food or beverage is furnished, prepared, or served:**

- (1) for consumption at a location or on equipment provided by a retail merchant;**
- (2) in the city; and**
- (3) by a retail merchant for consideration.**

**(b) Transactions described in subsection (a)(1) include transactions in which food or beverage is:**

- (1) served by a retail merchant off the merchant's premises;**
- (2) sold in a heated state or heated by a retail merchant;**
- (3) made of two (2) or more food ingredients, mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses); or**
- (4) sold with eating utensils provided by a retail merchant, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not**



include a container or package used to transport food).

(c) The city food and beverage tax does not apply to the furnishing, preparing, or serving of a food or beverage in a transaction that is exempt, or to the extent the transaction is exempt, from the state gross retail tax imposed by IC 6-2.5.

**Sec. 5. The city food and beverage tax rate:**

- (1) must be imposed in an increment of twenty-five hundredths percent (0.25%); and
- (2) may not exceed one percent (1%);

of the gross retail income received by the merchant from the food or beverage transaction described in section 4 of this chapter. For purposes of this chapter, the gross retail income received by the retail merchant from a transaction does not include the amount of tax imposed on the transaction under IC 6-2.5.

**Sec. 6. A tax imposed under this chapter shall be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax imposed under this chapter may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department of state revenue.**

**Sec. 7. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the city fiscal officer upon warrants issued by the state comptroller.**

**Sec. 8. (a) If a tax is imposed under section 3 of this chapter by the city, the city fiscal officer shall establish a food and beverage tax receipts fund.**

**(b) The city fiscal officer shall deposit in the fund all amounts received under this chapter.**

**(c) Money earned from the investment of money in the fund becomes a part of the fund.**

**Sec. 9. Money in the food and beverage tax receipts fund must be used by the city only for the following purposes:**

- (1) Park and recreation purposes, including the purchase of land for park and recreation purposes.**
- (2) Tourism related purposes or facilities, including the purchase of land for tourism related purposes.**
- (3) The pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations incurred for a purpose described in subdivisions (1) and (2).**

Revenue derived from the imposition of a tax under this chapter may be treated by the city as additional revenue for the purpose of



fixing its budget for the budget year during which the revenues are to be distributed to the city.

**Sec. 10.** With respect to obligations for which a pledge has been made under section 9 of this chapter, the general assembly covenants with the holders of the obligations that this chapter will not be repealed or amended in a manner that will adversely affect the imposition or collection of the tax imposed under this chapter if the payment of any of the obligations is outstanding.

**Sec. 11. (a)** If the city imposes the tax authorized by this chapter, the tax terminates on January 1, 2047.

**(b)** This chapter expires January 1, 2047.

SECTION 22. IC 6-9-64 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]:

**Chapter 64. Richmond Food and Beverage Tax**

**Sec. 1.** This chapter applies to the city of Richmond.

**Sec. 2.** The definitions in IC 6-9-12-1 apply throughout this chapter.

**Sec. 3. (a)** The fiscal body of the city may adopt an ordinance to impose an excise tax, known as the city food and beverage tax, on transactions described in section 4 of this chapter. The fiscal body of the city may adopt an ordinance under this subsection only after the city fiscal body has previously:

- (1) adopted a resolution in support of the proposed city food and beverage tax; and
- (2) held at least one (1) separate public hearing in which a discussion of the proposed ordinance to impose the city food and beverage tax is the only substantive issue on the agenda for the public hearing.

**(b)** If the city fiscal body adopts an ordinance under subsection (a), the city fiscal body shall immediately send a certified copy of the ordinance to the department of state revenue.

**(c)** If the city fiscal body adopts an ordinance under subsection (a), the city food and beverage tax applies to transactions that occur after the last day of the month following the month in which the ordinance is adopted.

**Sec. 4. (a)** Except as provided in subsection (c), a tax imposed under section 3 of this chapter applies to a transaction in which food or beverage is furnished, prepared, or served:

- (1) for consumption at a location or on equipment provided by a retail merchant;
- (2) in the city; and



(3) by a retail merchant for consideration.

(b) Transactions described in subsection (a)(1) include transactions in which food or beverage is:

- (1) served by a retail merchant off the merchant's premises;
- (2) sold in a heated state or heated by a retail merchant;
- (3) made of two (2) or more food ingredients, mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses); or
- (4) sold with eating utensils provided by a retail merchant, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not include a container or package used to transport food).

(c) The city food and beverage tax does not apply to the furnishing, preparing, or serving of a food or beverage in a transaction that is exempt, or to the extent the transaction is exempt, from the state gross retail tax imposed by IC 6-2.5.

**Sec. 5.** The city food and beverage tax rate:

- (1) must be imposed in an increment of twenty-five hundredths percent (0.25%); and
- (2) may not exceed one percent (1%);

of the gross retail income received by the merchant from the food or beverage transaction described in section 4 of this chapter. For purposes of this chapter, the gross retail income received by the retail merchant from a transaction does not include the amount of tax imposed on the transaction under IC 6-2.5.

**Sec. 6.** A tax imposed under this chapter shall be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax imposed under this chapter may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department of state revenue.

**Sec. 7.** The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the city fiscal officer upon warrants issued by the state comptroller.

**Sec. 8.** (a) If a tax is imposed under section 3 of this chapter by the city, the city fiscal officer shall establish a food and beverage



tax receipts fund.

(b) The city fiscal officer shall deposit in the fund all amounts received under this chapter.

(c) Money earned from the investment of money in the fund becomes a part of the fund.

**Sec. 9. Money in the food and beverage tax receipts fund must be used by the city only for the following purposes:**

- (1) Parks and recreation, including trails.
- (2) Activation of the Whitewater Gorge.
- (3) The pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations incurred for a purpose described in subdivision (1) or (2).

**Sec. 10. With respect to obligations for which a pledge has been made under section 9 of this chapter, the general assembly covenants with the holders of the obligations that this chapter will not be repealed or amended in a manner that will adversely affect the imposition or collection of the tax imposed under this chapter if the payment of any of the obligations is outstanding.**

**Sec. 11. (a) If the city imposes the tax authorized by this chapter, the tax terminates on January 1, 2047.**

**(b) This chapter expires January 1, 2047.**

SECTION 23. IC 6-9-65 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]:

**Chapter 65. Centerville Food and Beverage Tax**

**Sec. 1. This chapter applies to the town of Centerville.**

**Sec. 2. The definitions in IC 6-9-12-1 apply throughout this chapter.**

**Sec. 3. (a) The fiscal body of the town may adopt an ordinance to impose an excise tax, known as the town food and beverage tax, on transactions described in section 4 of this chapter. The fiscal body of the town may adopt an ordinance under this subsection only after the town fiscal body has previously:**

- (1) adopted a resolution in support of the proposed town food and beverage tax; and
- (2) held at least one (1) separate public hearing in which a discussion of the proposed ordinance to impose the town food and beverage tax is the only substantive issue on the agenda for the public hearing.

**(b) If the town fiscal body adopts an ordinance under subsection (a), the town fiscal body shall immediately send a certified copy of the ordinance to the department of state revenue.**



(c) If the town fiscal body adopts an ordinance under subsection (a), the town food and beverage tax applies to transactions that occur after the last day of the month following the month in which the ordinance is adopted.

**Sec. 4. (a)** Except as provided in subsection (c), a tax imposed under section 3 of this chapter applies to a transaction in which food or beverage is furnished, prepared, or served:

- (1) for consumption at a location or on equipment provided by a retail merchant;
- (2) in the town; and
- (3) by a retail merchant for consideration.

(b) Transactions described in subsection (a)(1) include transactions in which food or beverage is:

- (1) served by a retail merchant off the merchant's premises;
- (2) sold in a heated state or heated by a retail merchant;
- (3) made of two (2) or more food ingredients, mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses); or
- (4) sold with eating utensils provided by a retail merchant, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not include a container or package used to transport food).

(c) The town food and beverage tax does not apply to the furnishing, preparing, or serving of a food or beverage in a transaction that is exempt, or to the extent the transaction is exempt, from the state gross retail tax imposed by IC 6-2.5.

**Sec. 5.** The town food and beverage tax rate:

- (1) must be imposed in an increment of twenty-five hundredths percent (0.25%); and
- (2) may not exceed one percent (1%);

of the gross retail income received by the merchant from the food or beverage transaction described in section 4 of this chapter. For purposes of this chapter, the gross retail income received by the retail merchant from a transaction does not include the amount of tax imposed on the transaction under IC 6-2.5.

**Sec. 6.** A tax imposed under this chapter shall be imposed, paid, and collected in the same manner that the state gross retail tax is



imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax imposed under this chapter may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department of state revenue.

**Sec. 7.** The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the town fiscal officer upon warrants issued by the state comptroller.

**Sec. 8. (a)** If a tax is imposed under section 3 of this chapter by the town, the town fiscal officer shall establish a food and beverage tax receipts fund.

**(b)** The town fiscal officer shall deposit in the fund all amounts received under this chapter.

**(c)** Money earned from the investment of money in the fund becomes a part of the fund.

**Sec. 9.** Money in the food and beverage tax receipts fund must be used by the town only for the following purposes:

**(1)** Community and economic development projects that are listed in the Wayne County Strategic Plan, excluding infrastructure.

**(2)** The pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations incurred for a purpose described in subdivision (1).

**Sec. 10.** With respect to obligations for which a pledge has been made under section 9 of this chapter, the general assembly covenants with the holders of the obligations that this chapter will not be repealed or amended in a manner that will adversely affect the imposition or collection of the tax imposed under this chapter if the payment of any of the obligations is outstanding.

**Sec. 11. (a)** If the town imposes the tax authorized by this chapter, the tax terminates on January 1, 2047.

**(b)** This chapter expires January 1, 2047.

SECTION 24. IC 6-9-66 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]:

**Chapter 66. Cambridge City Food and Beverage Tax**

**Sec. 1.** This chapter applies to the town of Cambridge City.

**Sec. 2.** The definitions in IC 6-9-12-1 apply throughout this chapter.

**Sec. 3. (a)** The fiscal body of the town may adopt an ordinance to impose an excise tax, known as the town food and beverage tax, on transactions described in section 4 of this chapter. The fiscal



body of the town may adopt an ordinance under this subsection only after the town fiscal body has previously:

(1) adopted a resolution in support of the proposed town food and beverage tax; and

(2) held at least one (1) separate public hearing in which a discussion of the proposed ordinance to impose the town food and beverage tax is the only substantive issue on the agenda for the public hearing.

(b) If the town fiscal body adopts an ordinance under subsection (a), the town fiscal body shall immediately send a certified copy of the ordinance to the department of state revenue.

(c) If the town fiscal body adopts an ordinance under subsection (a), the town food and beverage tax applies to transactions that occur after the last day of the month following the month in which the ordinance is adopted.

Sec. 4. (a) Except as provided in subsection (c), a tax imposed under section 3 of this chapter applies to a transaction in which food or beverage is furnished, prepared, or served:

(1) for consumption at a location or on equipment provided by a retail merchant;

(2) in the town; and

(3) by a retail merchant for consideration.

(b) Transactions described in subsection (a)(1) include transactions in which food or beverage is:

(1) served by a retail merchant off the merchant's premises;

(2) sold in a heated state or heated by a retail merchant;

(3) made of two (2) or more food ingredients, mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses); or

(4) sold with eating utensils provided by a retail merchant, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not include a container or package used to transport food).

(c) The town food and beverage tax does not apply to the furnishing, preparing, or serving of a food or beverage in a transaction that is exempt, or to the extent the transaction is exempt, from the state gross retail tax imposed by IC 6-2.5.



**Sec. 5. The town food and beverage tax rate:**

- (1) must be imposed in an increment of twenty-five hundredths percent (0.25%); and
- (2) may not exceed one percent (1%);

of the gross retail income received by the merchant from the food or beverage transaction described in section 4 of this chapter. For purposes of this chapter, the gross retail income received by the retail merchant from a transaction does not include the amount of tax imposed on the transaction under IC 6-2.5.

**Sec. 6.** A tax imposed under this chapter shall be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax imposed under this chapter may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department of state revenue.

**Sec. 7.** The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the town fiscal officer upon warrants issued by the state comptroller.

**Sec. 8. (a)** If a tax is imposed under section 3 of this chapter by the town, the town fiscal officer shall establish a food and beverage tax receipts fund.

(b) The town fiscal officer shall deposit in the fund all amounts received under this chapter.

(c) Money earned from the investment of money in the fund becomes a part of the fund.

**Sec. 9.** Money in the food and beverage tax receipts fund must be used by the town only for the following purposes:

- (1) Community and economic development projects that are listed in the Wayne County Strategic Plan, excluding infrastructure.
- (2) The pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations incurred for a purpose described in subdivision (1).

**Sec. 10.** With respect to obligations for which a pledge has been made under section 9 of this chapter, the general assembly covenants with the holders of the obligations that this chapter will not be repealed or amended in a manner that will adversely affect the imposition or collection of the tax imposed under this chapter if the payment of any of the obligations is outstanding.

**Sec. 11. (a)** If the town imposes the tax authorized by this chapter, the tax terminates on January 1, 2047.



**(b) This chapter expires January 1, 2047.**

SECTION 25. IC 6-9-67 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]:

**Chapter 67. Hagerstown Food and Beverage Tax**

**Sec. 1. This chapter applies to the town of Hagerstown.**

**Sec. 2. The definitions in IC 6-9-12-1 apply throughout this chapter.**

**Sec. 3. (a) The fiscal body of the town may adopt an ordinance to impose an excise tax, known as the town food and beverage tax, on transactions described in section 4 of this chapter. The fiscal body of the town may adopt an ordinance under this subsection only after the town fiscal body has previously:**

- (1) adopted a resolution in support of the proposed town food and beverage tax; and**
- (2) held at least one (1) separate public hearing in which a discussion of the proposed ordinance to impose the town food and beverage tax is the only substantive issue on the agenda for the public hearing.**

**(b) If the town fiscal body adopts an ordinance under subsection (a), the town fiscal body shall immediately send a certified copy of the ordinance to the department of state revenue.**

**(c) If the town fiscal body adopts an ordinance under subsection (a), the town food and beverage tax applies to transactions that occur after the last day of the month following the month in which the ordinance is adopted.**

**Sec. 4. (a) Except as provided in subsection (c), a tax imposed under section 3 of this chapter applies to a transaction in which food or beverage is furnished, prepared, or served:**

- (1) for consumption at a location or on equipment provided by a retail merchant;**
- (2) in the town; and**
- (3) by a retail merchant for consideration.**

**(b) Transactions described in subsection (a)(1) include transactions in which food or beverage is:**

- (1) served by a retail merchant off the merchant's premises;**
- (2) sold in a heated state or heated by a retail merchant;**
- (3) made of two (2) or more food ingredients, mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as**



recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses); or

(4) sold with eating utensils provided by a retail merchant, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not include a container or package used to transport food).

(c) The town food and beverage tax does not apply to the furnishing, preparing, or serving of a food or beverage in a transaction that is exempt, or to the extent the transaction is exempt, from the state gross retail tax imposed by IC 6-2.5.

**Sec. 5. The town food and beverage tax rate:**

(1) must be imposed in an increment of twenty-five hundredths percent (0.25%); and

(2) may not exceed one percent (1%);

of the gross retail income received by the merchant from the food or beverage transaction described in section 4 of this chapter. For purposes of this chapter, the gross retail income received by the retail merchant from a transaction does not include the amount of tax imposed on the transaction under IC 6-2.5.

**Sec. 6. A tax imposed under this chapter shall be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax imposed under this chapter may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department of state revenue.**

**Sec. 7. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the town fiscal officer upon warrants issued by the state comptroller.**

**Sec. 8. (a) If a tax is imposed under section 3 of this chapter by the town, the town fiscal officer shall establish a food and beverage tax receipts fund.**

(b) The town fiscal officer shall deposit in the fund all amounts received under this chapter.

(c) Money earned from the investment of money in the fund becomes a part of the fund.

**Sec. 9. Money in the food and beverage tax receipts fund must be used by the town only for the following purposes:**

(1) Community and economic development projects that are listed in the Wayne County Strategic Plan, excluding infrastructure.



(2) The pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations incurred for a purpose described in subdivision (1).

**Sec. 10.** With respect to obligations for which a pledge has been made under section 9 of this chapter, the general assembly covenants with the holders of the obligations that this chapter will not be repealed or amended in a manner that will adversely affect the imposition or collection of the tax imposed under this chapter if the payment of any of the obligations is outstanding.

**Sec. 11. (a)** If the town imposes the tax authorized by this chapter, the tax terminates on January 1, 2047.

**(b)** This chapter expires January 1, 2047.

SECTION 26. IC 6-9-68 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]:

**Chapter 68. Fountain City Food and Beverage Tax**

**Sec. 1.** This chapter applies to the town of Fountain City.

**Sec. 2.** The definitions in IC 6-9-12-1 apply throughout this chapter.

**Sec. 3. (a)** The fiscal body of the town may adopt an ordinance to impose an excise tax, known as the town food and beverage tax, on transactions described in section 4 of this chapter. The fiscal body of the town may adopt an ordinance under this subsection only after the town fiscal body has previously:

- (1) adopted a resolution in support of the proposed town food and beverage tax; and
- (2) held at least one (1) separate public hearing in which a discussion of the proposed ordinance to impose the town food and beverage tax is the only substantive issue on the agenda for the public hearing.

**(b)** If the town fiscal body adopts an ordinance under subsection (a), the town fiscal body shall immediately send a certified copy of the ordinance to the department of state revenue.

**(c)** If the town fiscal body adopts an ordinance under subsection (a), the town food and beverage tax applies to transactions that occur after the last day of the month following the month in which the ordinance is adopted.

**Sec. 4. (a)** Except as provided in subsection (c), a tax imposed under section 3 of this chapter applies to a transaction in which food or beverage is furnished, prepared, or served:

- (1) for consumption at a location or on equipment provided by a retail merchant;



(2) in the town; and

(3) by a retail merchant for consideration.

(b) Transactions described in subsection (a)(1) include transactions in which food or beverage is:

(1) served by a retail merchant off the merchant's premises;

(2) sold in a heated state or heated by a retail merchant;

(3) made of two (2) or more food ingredients, mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses); or

(4) sold with eating utensils provided by a retail merchant, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not include a container or package used to transport food).

(c) The town food and beverage tax does not apply to the furnishing, preparing, or serving of a food or beverage in a transaction that is exempt, or to the extent the transaction is exempt, from the state gross retail tax imposed by IC 6-2.5.

**Sec. 5. The town food and beverage tax rate:**

(1) must be imposed in an increment of twenty-five hundredths percent (0.25%); and

(2) may not exceed one percent (1%);

of the gross retail income received by the merchant from the food or beverage transaction described in section 4 of this chapter. For purposes of this chapter, the gross retail income received by the retail merchant from a transaction does not include the amount of tax imposed on the transaction under IC 6-2.5.

**Sec. 6. A tax imposed under this chapter shall be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax imposed under this chapter may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department of state revenue.**

**Sec. 7. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the town fiscal officer upon warrants issued by the state comptroller.**

**Sec. 8. (a) If a tax is imposed under section 3 of this chapter by**



the town, the town fiscal officer shall establish a food and beverage tax receipts fund.

(b) The town fiscal officer shall deposit in the fund all amounts received under this chapter.

(c) Money earned from the investment of money in the fund becomes a part of the fund.

**Sec. 9.** Money in the food and beverage tax receipts fund must be used by the town only for the following purposes:

(1) Community and economic development projects that are listed in the Wayne County Strategic Plan, excluding infrastructure.

(2) The pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations incurred for a purpose described in subdivision (1).

**Sec. 10.** With respect to obligations for which a pledge has been made under section 9 of this chapter, the general assembly covenants with the holders of the obligations that this chapter will not be repealed or amended in a manner that will adversely affect the imposition or collection of the tax imposed under this chapter if the payment of any of the obligations is outstanding.

**Sec. 11. (a)** If the town imposes the tax authorized by this chapter, the tax terminates on January 1, 2047.

(b) This chapter expires January 1, 2047.

SECTION 27. IC 6-9-69 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]:

**Chapter 69. Greens Fork Food and Beverage Tax**

**Sec. 1.** This chapter applies to the town of Greens Fork.

**Sec. 2.** The definitions in IC 6-9-12-1 apply throughout this chapter.

**Sec. 3. (a)** The fiscal body of the town may adopt an ordinance to impose an excise tax, known as the town food and beverage tax, on transactions described in section 4 of this chapter. The fiscal body of the town may adopt an ordinance under this subsection only after the town fiscal body has previously:

(1) adopted a resolution in support of the proposed town food and beverage tax; and

(2) held at least one (1) separate public hearing in which a discussion of the proposed ordinance to impose the town food and beverage tax is the only substantive issue on the agenda for the public hearing.

(b) If the town fiscal body adopts an ordinance under subsection



(a), the town fiscal body shall immediately send a certified copy of the ordinance to the department of state revenue.

(c) If the town fiscal body adopts an ordinance under subsection (a), the town food and beverage tax applies to transactions that occur after the last day of the month following the month in which the ordinance is adopted.

**Sec. 4. (a)** Except as provided in subsection (c), a tax imposed under section 3 of this chapter applies to a transaction in which food or beverage is furnished, prepared, or served:

- (1) for consumption at a location or on equipment provided by a retail merchant;
- (2) in the town; and
- (3) by a retail merchant for consideration.

(b) Transactions described in subsection (a)(1) include transactions in which food or beverage is:

- (1) served by a retail merchant off the merchant's premises;
- (2) sold in a heated state or heated by a retail merchant;
- (3) made of two (2) or more food ingredients, mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses); or
- (4) sold with eating utensils provided by a retail merchant, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not include a container or package used to transport food).

(c) The town food and beverage tax does not apply to the furnishing, preparing, or serving of a food or beverage in a transaction that is exempt, or to the extent the transaction is exempt, from the state gross retail tax imposed by IC 6-2.5.

**Sec. 5.** The town food and beverage tax rate:

- (1) must be imposed in an increment of twenty-five hundredths percent (0.25%); and
- (2) may not exceed one percent (1%);

of the gross retail income received by the merchant from the food or beverage transaction described in section 4 of this chapter. For purposes of this chapter, the gross retail income received by the retail merchant from a transaction does not include the amount of tax imposed on the transaction under IC 6-2.5.



**Sec. 6.** A tax imposed under this chapter shall be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax imposed under this chapter may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department of state revenue.

**Sec. 7.** The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the town fiscal officer upon warrants issued by the state comptroller.

**Sec. 8. (a)** If a tax is imposed under section 3 of this chapter by the town, the town fiscal officer shall establish a food and beverage tax receipts fund.

**(b)** The town fiscal officer shall deposit in the fund all amounts received under this chapter.

**(c)** Money earned from the investment of money in the fund becomes a part of the fund.

**Sec. 9.** Money in the food and beverage tax receipts fund must be used by the town only for the following purposes:

**(1)** Community and economic development projects that are listed in the Wayne County Strategic Plan, excluding infrastructure.

**(2)** The pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations incurred for a purpose described in subdivision (1).

**Sec. 10.** With respect to obligations for which a pledge has been made under section 9 of this chapter, the general assembly covenants with the holders of the obligations that this chapter will not be repealed or amended in a manner that will adversely affect the imposition or collection of the tax imposed under this chapter if the payment of any of the obligations is outstanding.

**Sec. 11. (a)** If the town imposes the tax authorized by this chapter, the tax terminates on January 1, 2047.

**(b)** This chapter expires January 1, 2047.

SECTION 28. IC 6-9-70 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]:

**Chapter 70. Milton Food and Beverage Tax**

**Sec. 1.** This chapter applies to the town of Milton.

**Sec. 2.** The definitions in IC 6-9-12-1 apply throughout this chapter.

**Sec. 3. (a)** The fiscal body of the town may adopt an ordinance



to impose an excise tax, known as the town food and beverage tax, on transactions described in section 4 of this chapter. The fiscal body of the town may adopt an ordinance under this subsection only after the town fiscal body has previously:

- (1) adopted a resolution in support of the proposed town food and beverage tax; and
- (2) held at least one (1) separate public hearing in which a discussion of the proposed ordinance to impose the town food and beverage tax is the only substantive issue on the agenda for the public hearing.

(b) If the town fiscal body adopts an ordinance under subsection (a), the town fiscal body shall immediately send a certified copy of the ordinance to the department of state revenue.

(c) If the town fiscal body adopts an ordinance under subsection (a), the town food and beverage tax applies to transactions that occur after the last day of the month following the month in which the ordinance is adopted.

Sec. 4. (a) Except as provided in subsection (c), a tax imposed under section 3 of this chapter applies to a transaction in which food or beverage is furnished, prepared, or served:

- (1) for consumption at a location or on equipment provided by a retail merchant;
- (2) in the town; and
- (3) by a retail merchant for consideration.

(b) Transactions described in subsection (a)(1) include transactions in which food or beverage is:

- (1) served by a retail merchant off the merchant's premises;
- (2) sold in a heated state or heated by a retail merchant;
- (3) made of two (2) or more food ingredients, mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses); or
- (4) sold with eating utensils provided by a retail merchant, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not include a container or package used to transport food).

(c) The town food and beverage tax does not apply to the furnishing, preparing, or serving of a food or beverage in a



transaction that is exempt, or to the extent the transaction is exempt, from the state gross retail tax imposed by IC 6-2.5.

**Sec. 5. The town food and beverage tax rate:**

- (1) must be imposed in an increment of twenty-five hundredths percent (0.25%); and
- (2) may not exceed one percent (1%);

of the gross retail income received by the merchant from the food or beverage transaction described in section 4 of this chapter. For purposes of this chapter, the gross retail income received by the retail merchant from a transaction does not include the amount of tax imposed on the transaction under IC 6-2.5.

**Sec. 6. A tax imposed under this chapter shall be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax imposed under this chapter may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department of state revenue.**

**Sec. 7. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the town fiscal officer upon warrants issued by the state comptroller.**

**Sec. 8. (a) If a tax is imposed under section 3 of this chapter by the town, the town fiscal officer shall establish a food and beverage tax receipts fund.**

**(b) The town fiscal officer shall deposit in the fund all amounts received under this chapter.**

**(c) Money earned from the investment of money in the fund becomes a part of the fund.**

**Sec. 9. Money in the food and beverage tax receipts fund must be used by the town only for the following purposes:**

- (1) Community and economic development projects that are listed in the Wayne County Strategic Plan, excluding infrastructure.
- (2) The pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations incurred for a purpose described in subdivision (1).

**Sec. 10. With respect to obligations for which a pledge has been made under section 9 of this chapter, the general assembly covenants with the holders of the obligations that this chapter will not be repealed or amended in a manner that will adversely affect the imposition or collection of the tax imposed under this chapter if the payment of any of the obligations is outstanding.**



**Sec. 11. (a) If the town imposes the tax authorized by this chapter, the tax terminates on January 1, 2047.**

**(b) This chapter expires January 1, 2047.**

SECTION 29. IC 6-9-71 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]:

**Chapter 71. Dublin Food and Beverage Tax**

**Sec. 1. This chapter applies to the town of Dublin.**

**Sec. 2. The definitions in IC 6-9-12-1 apply throughout this chapter.**

**Sec. 3. (a) The fiscal body of the town may adopt an ordinance to impose an excise tax, known as the town food and beverage tax, on transactions described in section 4 of this chapter. The fiscal body of the town may adopt an ordinance under this subsection only after the town fiscal body has previously:**

- (1) adopted a resolution in support of the proposed town food and beverage tax; and**
- (2) held at least one (1) separate public hearing in which a discussion of the proposed ordinance to impose the town food and beverage tax is the only substantive issue on the agenda for the public hearing.**

**(b) If the town fiscal body adopts an ordinance under subsection (a), the town fiscal body shall immediately send a certified copy of the ordinance to the department of state revenue.**

**(c) If the town fiscal body adopts an ordinance under subsection (a), the town food and beverage tax applies to transactions that occur after the last day of the month following the month in which the ordinance is adopted.**

**Sec. 4. (a) Except as provided in subsection (c), a tax imposed under section 3 of this chapter applies to a transaction in which food or beverage is furnished, prepared, or served:**

- (1) for consumption at a location or on equipment provided by a retail merchant;**
- (2) in the town; and**
- (3) by a retail merchant for consideration.**

**(b) Transactions described in subsection (a)(1) include transactions in which food or beverage is:**

- (1) served by a retail merchant off the merchant's premises;**
- (2) sold in a heated state or heated by a retail merchant;**
- (3) made of two (2) or more food ingredients, mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the**



seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses); or

(4) sold with eating utensils provided by a retail merchant, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not include a container or package used to transport food).

(c) The town food and beverage tax does not apply to the furnishing, preparing, or serving of a food or beverage in a transaction that is exempt, or to the extent the transaction is exempt, from the state gross retail tax imposed by IC 6-2.5.

**Sec. 5. The town food and beverage tax rate:**

(1) must be imposed in an increment of twenty-five hundredths percent (0.25%); and

(2) may not exceed one percent (1%);

of the gross retail income received by the merchant from the food or beverage transaction described in section 4 of this chapter. For purposes of this chapter, the gross retail income received by the retail merchant from a transaction does not include the amount of tax imposed on the transaction under IC 6-2.5.

**Sec. 6. A tax imposed under this chapter shall be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax imposed under this chapter may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department of state revenue.**

**Sec. 7. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the town fiscal officer upon warrants issued by the state comptroller.**

**Sec. 8. (a) If a tax is imposed under section 3 of this chapter by the town, the town fiscal officer shall establish a food and beverage tax receipts fund.**

(b) The town fiscal officer shall deposit in the fund all amounts received under this chapter.

(c) Money earned from the investment of money in the fund becomes a part of the fund.

**Sec. 9. Money in the food and beverage tax receipts fund must be used by the town only for the following purposes:**

(1) Community and economic development projects that are



listed in the Wayne County Strategic Plan, excluding infrastructure.

(2) The pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations incurred for a purpose described in subdivision (1).

**Sec. 10.** With respect to obligations for which a pledge has been made under section 9 of this chapter, the general assembly covenants with the holders of the obligations that this chapter will not be repealed or amended in a manner that will adversely affect the imposition or collection of the tax imposed under this chapter if the payment of any of the obligations is outstanding.

**Sec. 11. (a)** If the town imposes the tax authorized by this chapter, the tax terminates on January 1, 2047.

**(b)** This chapter expires January 1, 2047.

SECTION 30. IC 6-9-72 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]:

**Chapter 72. Mount Auburn Food and Beverage Tax**

**Sec. 1.** This chapter applies to the town of Mount Auburn.

**Sec. 2.** The definitions in IC 6-9-12-1 apply throughout this chapter.

**Sec. 3. (a)** The fiscal body of the town may adopt an ordinance to impose an excise tax, known as the town food and beverage tax, on transactions described in section 4 of this chapter. The fiscal body of the town may adopt an ordinance under this subsection only after the town fiscal body has previously:

(1) adopted a resolution in support of the proposed town food and beverage tax; and

(2) held at least one (1) separate public hearing in which a discussion of the proposed ordinance to impose the town food and beverage tax is the only substantive issue on the agenda for the public hearing.

**(b)** If the town fiscal body adopts an ordinance under subsection (a), the town fiscal body shall immediately send a certified copy of the ordinance to the department of state revenue.

**(c)** If the town fiscal body adopts an ordinance under subsection (a), the town food and beverage tax applies to transactions that occur after the last day of the month following the month in which the ordinance is adopted.

**Sec. 4. (a)** Except as provided in subsection (c), a tax imposed under section 3 of this chapter applies to a transaction in which food or beverage is furnished, prepared, or served:



- (1) for consumption at a location or on equipment provided by a retail merchant;
- (2) in the town; and
- (3) by a retail merchant for consideration.

(b) Transactions described in subsection (a)(1) include transactions in which food or beverage is:

- (1) served by a retail merchant off the merchant's premises;
- (2) sold in a heated state or heated by a retail merchant;
- (3) made of two (2) or more food ingredients, mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses); or
- (4) sold with eating utensils provided by a retail merchant, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not include a container or package used to transport food).

(c) The town food and beverage tax does not apply to the furnishing, preparing, or serving of a food or beverage in a transaction that is exempt, or to the extent the transaction is exempt, from the state gross retail tax imposed by IC 6-2.5.

**Sec. 5. The town food and beverage tax rate:**

- (1) must be imposed in an increment of twenty-five hundredths percent (0.25%); and
- (2) may not exceed one percent (1%);

of the gross retail income received by the merchant from the food or beverage transaction described in section 4 of this chapter. For purposes of this chapter, the gross retail income received by the retail merchant from a transaction does not include the amount of tax imposed on the transaction under IC 6-2.5.

**Sec. 6. A tax imposed under this chapter shall be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax imposed under this chapter may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department of state revenue.**

**Sec. 7. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the town**



fiscal officer upon warrants issued by the state comptroller.

**Sec. 8. (a)** If a tax is imposed under section 3 of this chapter by the town, the town fiscal officer shall establish a food and beverage tax receipts fund.

**(b)** The town fiscal officer shall deposit in the fund all amounts received under this chapter.

**(c)** Money earned from the investment of money in the fund becomes a part of the fund.

**Sec. 9.** Money in the food and beverage tax receipts fund must be used by the town only for the following purposes:

**(1)** Community and economic development projects that are listed in the Wayne County Strategic Plan, excluding infrastructure.

**(2)** The pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations incurred for a purpose described in subdivision (1).

**Sec. 10.** With respect to obligations for which a pledge has been made under section 9 of this chapter, the general assembly covenants with the holders of the obligations that this chapter will not be repealed or amended in a manner that will adversely affect the imposition or collection of the tax imposed under this chapter if the payment of any of the obligations is outstanding.

**Sec. 11. (a)** If the town imposes the tax authorized by this chapter, the tax terminates on January 1, 2047.

**(b)** This chapter expires January 1, 2047.

SECTION 31. IC 6-9-73 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]:

**Chapter 73. Madison Food and Beverage Tax**

**Sec. 1.** This chapter applies to the city of Madison.

**Sec. 2.** The definitions in IC 6-9-12-1 apply throughout this chapter.

**Sec. 3. (a)** The fiscal body of the city may adopt an ordinance to impose an excise tax, known as the city food and beverage tax, on transactions described in section 4 of this chapter. The fiscal body of the city may adopt an ordinance under this subsection only after the fiscal body has previously held at least one (1) separate public hearing in which a discussion of the proposed ordinance to impose the city food and beverage tax is the only substantive issue on the agenda for the public hearing.

**(b)** If the city fiscal body adopts an ordinance under subsection (a), the city fiscal body shall immediately send a certified copy of



the ordinance to the department of state revenue.

(c) If the city fiscal body adopts an ordinance under subsection (a), the city food and beverage tax applies to transactions that occur after the later of the following:

- (1) The day specified in the ordinance.
- (2) The last day of the month that succeeds the month in which the ordinance is adopted.

Sec. 4. (a) Except as provided in subsection (c), a tax imposed under section 3 of this chapter applies to a transaction in which food or beverage is furnished, prepared, or served:

- (1) for consumption at a location or on equipment provided by a retail merchant;
- (2) in the city; and
- (3) by a retail merchant for consideration.

(b) Transactions described in subsection (a)(1) include transactions in which food or beverage is:

- (1) served by a retail merchant off the merchant's premises;
- (2) sold in a heated state or heated by a retail merchant;
- (3) made of two (2) or more food ingredients, mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses); or
- (4) sold with eating utensils provided by a retail merchant, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not include a container or package used to transport food).

(c) The city food and beverage tax does not apply to the furnishing, preparing, or serving of a food or beverage in a transaction that is exempt, or to the extent the transaction is exempt, from the state gross retail tax imposed by IC 6-2.5.

Sec. 5. The city food and beverage tax rate:

- (1) must be imposed in an increment of twenty-five hundredths percent (0.25%); and
- (2) may not exceed one percent (1%);

of the gross retail income received by the merchant from the food or beverage transaction described in section 4 of this chapter. For purposes of this chapter, the gross retail income received by the retail merchant from a transaction does not include the amount of



tax imposed on the transaction under IC 6-2.5.

**Sec. 6.** A tax imposed under this chapter shall be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax imposed under this chapter may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department of state revenue.

**Sec. 7.** The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the city fiscal officer upon warrants issued by the state comptroller.

**Sec. 8. (a)** If a tax is imposed under section 3 of this chapter by the city, the city fiscal officer shall establish a food and beverage tax receipts fund.

**(b)** The city fiscal officer shall deposit in the fund all amounts received under this chapter.

**(c)** Money earned from the investment of money in the fund becomes a part of the fund.

**Sec. 9.** Money in the food and beverage tax receipts fund must be used by the city only for the following purposes:

**(1)** Park and recreation purposes, including the purchase of land for park and recreation purposes.

**(2)** Economic development and tourism related purposes or facilities, including the purchase of land for economic development or tourism related purposes.

**(3)** The pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations incurred for a purpose described in subdivisions (1) and (2).

Revenue derived from the imposition of a tax under this chapter may be treated by the city as additional revenue for the purpose of fixing its budget for the budget year during which the revenues are to be distributed to the city.

**Sec. 10.** With respect to obligations for which a pledge has been made under section 9 of this chapter, the general assembly covenants with the holders of the obligations that this chapter will not be repealed or amended in a manner that will adversely affect the imposition or collection of the tax imposed under this chapter if the payment of any of the obligations is outstanding.

**Sec. 11. (a)** If the city imposes the tax authorized by this chapter, the tax terminates on January 1, 2047.

**(b)** This chapter expires January 1, 2047.

SECTION 32. IC 6-9-74 IS ADDED TO THE INDIANA CODE AS



A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]:

**Chapter 74. Boone County Innkeeper's Tax**

**Sec. 1. (a) This chapter applies to Boone County, if the county had adopted an innkeeper's tax under IC 6-9-18 before July 1, 2025.**

**(b) The:**

- (1) convention, visitor, and tourism promotion fund;**
- (2) convention and visitor commission;**
- (3) innkeeper's tax rate; and**
- (4) tax collection procedures;**

**established under IC 6-9-18 before July 1, 2025, remain in effect and govern the county's innkeeper's tax until amended under this chapter.**

**(c) A member of the convention and visitor commission established under IC 6-9-18 before July 1, 2025, shall serve a full term of office. If a vacancy occurs, the appointing authority shall appoint a qualified replacement as provided under this chapter. The appointing authority shall make other subsequent appointments to the commission as provided under this chapter.**

**Sec. 2. As used in this chapter:**

- (1) "executive" and "fiscal body" have the meanings set forth in IC 36-1-2; and**
- (2) "gross retail income" and "person" have the meanings set forth in IC 6-2.5-1.**

**Sec. 3. (a) The fiscal body of the county may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any:**

- (1) hotel;**
- (2) motel;**
- (3) boat motel;**
- (4) inn;**
- (5) college or university memorial union;**
- (6) college or university residence hall or dormitory; or**
- (7) tourist cabin;**

**located in the county.**

**(b) The tax does not apply to gross income received in a transaction in which:**

- (1) a student rents lodgings in a college or university residence hall while that student participates in a course of study for which the student receives college credit from a college or**



university located in the county; or

(2) a person rents a room, lodging, or accommodations for a period of thirty (30) days or more.

(c) Subject to section 4 of this chapter, the tax may not exceed the rate of eight percent (8%) on the gross retail income derived from lodging income only and is in addition to the state gross retail tax imposed under IC 6-2.5.

(d) The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected under IC 6-2.5.

(e) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration are applicable to the imposition and administration of the tax imposed under this section except to the extent those provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. If the tax is paid to the department of state revenue, the return to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may, by rule, determine.

(f) If the tax is paid to the department of state revenue, the amounts received from the tax imposed under this section shall be paid monthly by the treasurer of state to the county treasurer upon warrants issued by the state comptroller.

Sec. 4. (a) After June 30, 2025, the county fiscal body may adopt an ordinance to increase the tax rate imposed under section 3 of this chapter to a tax rate that exceeds five percent (5%) but does not exceed eight percent (8%). If the county imposes a tax rate that exceeds five percent (5%), the portion that exceeds five percent (5%) terminates January 1, 2047.

(b) If the county fiscal body adopts an ordinance for an increase under this section:

(1) it shall immediately send a certified copy of the ordinance to the department of state revenue; and

(2) the increase applies to transactions after the last day of the month in which the ordinance is adopted, if the county fiscal



body adopts the ordinance on or before the fifteenth day of a month. If the county fiscal body adopts the ordinance after the fifteenth day of a month, the tax applies to transactions after the last day of the month following the month in which the ordinance is adopted.

**Sec. 5. (a)** The county treasurer shall establish a convention, visitor, and tourism promotion fund. The county treasurer shall deposit in this fund all amounts the county treasurer receives under section 3 of this chapter that are attributable to a rate that does not exceed eight percent (8%).

**(b)** The county auditor shall issue a warrant directing the county treasurer to transfer money from the convention, visitor, and tourism promotion fund to the commission's treasurer if the commission submits a written request for the transfer.

**(c)** Money in a convention, visitor, and tourism promotion fund, or money transferred from such a fund under subsection (b), may be expended only to promote and encourage conventions, visitors, and tourism within the county. Expenditures under this subsection may include expenditures for advertising, promotional activities, trade shows, special events, and recreation.

**(d)** If before July 1, 2025, the county:

- (1)** issued a bond with a pledge of revenues from the tax imposed under IC 6-9-18-3; or
- (2)** pledged all or part of the amounts received from the tax imposed under IC 6-9-18-3 in accordance with a resolution adopted under IC 6-9-18-6.5 (before its repeal) to the payment of obligations (including bonds and leases) of a political subdivision located in the county;

the county shall continue to expend money from the fund for that purpose until any bonds, leases, or other obligations are paid.

**Sec. 6. (a)** The county executive shall create a commission to promote the development and growth of the convention, visitor, and tourism industry in the county. If two (2) or more adjoining counties desire to establish a joint commission, the counties shall enter into an agreement under IC 36-1-7.

**(b)** The county executive shall determine the number of members, which must be an odd number, to be appointed to the commission. A simple majority of the members must be:

- (1)** engaged in a convention, visitor, or tourism business; or
- (2)** involved in or promoting conventions, visitors, or tourism.

A member appointed to the commission under subdivision (1) or (2) need not be a resident of the county if the member is an owner



or an executive level employee of a convention, visitor, or tourism business that is located within the county. However, the member must be a resident of Indiana. If available and willing to serve, at least two (2) of the members must be engaged in the business of renting or furnishing rooms, lodging, or accommodations (as described in section 3 of this chapter). Not more than one (1) member may be affiliated with the same business entity. Except as otherwise provided in this subsection, each member must reside in the county. The county executive shall also determine who will make the appointments to the commission, except that the executive of the largest municipality in the county shall appoint a number of the members of the commission, which number shall be in the same ratio to the total size of the commission (rounded off to the nearest whole number) that the population of the largest municipality bears to the total population of the county.

(c) All terms of office of commission members begin on January 1. Initial appointments must be for staggered terms, with subsequent appointments for two (2) year terms. A member whose term expires may be reappointed to serve another term. If a vacancy occurs, the appointing authority shall appoint a qualified person to serve for the remainder of the term. If an initial appointment is not made by February 1 or a vacancy is not filled within thirty (30) days, the commission shall appoint a member by majority vote.

(d) A member of the commission may be removed for cause by the member's appointing authority.

(e) Members of the commission may not receive a salary. However, commission members are entitled to reimbursement for necessary expenses incurred in the performance of their respective duties.

(f) Each commission member, before entering the member's duties, shall take an oath of office in the usual form, to be endorsed upon the member's certificate of appointment and promptly filed with the clerk of the circuit court of the county.

(g) The commission shall meet after January 1 each year for the purpose of organization. It shall elect one (1) of its members president, another vice president, another secretary, and another treasurer. The members elected to those offices shall perform the duties pertaining to the offices. The first officers chosen shall serve from the date of their election until their successors are elected and qualified. A majority of the commission constitutes a quorum, and the concurrence of a majority of the commission is necessary to



authorize any action.

**Sec. 7. (a) The commission may:**

- (1) accept and use gifts, grants, and contributions from any public or private source, under terms and conditions that the commission considers necessary and desirable;**
- (2) sue and be sued;**
- (3) enter into contracts and agreements; and**
- (4) make rules necessary for the conduct of its business and the accomplishment of its purposes.**

**(b) In addition to the powers of the commission under subsection (a), and subject to adoption of a resolution by the county fiscal body under section 8 of this chapter, the commission may enter into an agreement under which amounts deposited in, or to be deposited in, the fund established under section 5(a) of this chapter are pledged toward the payment of obligations (including bonds and leases) issued or entered into by any political subdivision located in the county to finance the construction, acquisition, enlargement, and equipping of a sports and recreation facility to promote and encourage conventions, trade shows, tourism, visitors, or special events within the county.**

**(c) All expenses of the commission shall be paid from the fund established under section 5 of this chapter or from money transferred from that fund to the commission's treasurer under section 5(b) of this chapter. The commission shall annually prepare a budget and submit it to the county fiscal body for its review and approval. Except for payments made under an agreement that is authorized in a resolution adopted by the county fiscal body under section 8 of this chapter, an expenditure may not be made under this chapter unless it is in accordance with an appropriation made by the county fiscal body in the manner provided by law.**

**Sec. 8. (a) The county fiscal body may adopt a resolution authorizing an agreement described in section 7(b) of this chapter that pledges all or part of the amounts received from the tax imposed under section 3 of this chapter toward the payment of obligations of a political subdivision located in the county only after a public hearing:**

- (1) for which notice has been given in accordance with IC 5-3-1; and**
- (2) at which all interested parties are provided the opportunity to be heard.**

**Upon adoption of a resolution under this subsection, the county fiscal body shall publish notice of the adoption of the resolution in**



accordance with IC 5-3-1. An action to contest the validity of the resolution or agreement described in section 7(b) of this chapter must be brought not later than thirty (30) days after notice of the adoption of the resolution.

(b) With respect to obligations to which amounts received from a tax imposed under section 3 of this chapter have been pledged in an agreement described in section 7(b) of this chapter, the general assembly covenants with the commission and the purchasers or owners of the obligations that this chapter will not be repealed or amended in any manner that will adversely affect the collection of the tax imposed under section 3 of this chapter, or the money deposited in the fund established under section 5 of this chapter, as long as the obligations are unpaid.

**Sec. 9.** All money coming into possession of the commission shall be deposited, held, secured, invested, and paid in accordance with statutes relating to the handling of public funds. The handling and expenditure of money coming into possession of the commission is subject to audit and supervision by the state board of accounts.

**Sec. 10. (a)** A member of the commission who knowingly:

- (1) approves the transfer of money to any person or corporation not qualified under law for that transfer; or
- (2) approves a transfer for a purpose not permitted under law;

commits a Level 6 felony.

(b) A person who receives a transfer of money under this chapter and knowingly uses that money for any purpose not permitted under this chapter commits a Level 6 felony.

**Sec. 11. (a)** If the county imposes the tax authorized by this chapter, the tax terminates on January 1, 2047.

(b) This chapter expires January 1, 2047.

SECTION 33. IC 6-9-75 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]:

**Chapter 75. Parke County Innkeeper's Tax**

**Sec. 1. (a)** This chapter applies to Parke County, if the county had adopted an innkeeper's tax under IC 6-9-18 before July 1, 2025.

(b) The:

- (1) convention, visitor, and tourism promotion fund;
- (2) convention and visitor commission;
- (3) innkeeper's tax rate; and
- (4) tax collection procedures;



established under IC 6-9-18 before July 1, 2025, remain in effect and govern the county's innkeeper's tax until amended under this chapter.

(c) A member of the convention and visitor commission established under IC 6-9-18 before July 1, 2025, shall serve a full term of office. If a vacancy occurs, the appointing authority shall appoint a qualified replacement as provided under this chapter. The appointing authority shall make other subsequent appointments to the commission as provided under this chapter.

**Sec. 2. As used in this chapter:**

- (1) "executive" and "fiscal body" have the meanings set forth in IC 36-1-2; and
- (2) "gross retail income" and "person" have the meanings set forth in IC 6-2.5-1.

**Sec. 3. (a) The fiscal body of the county may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any:**

- (1) hotel;
- (2) motel;
- (3) boat motel;
- (4) inn;
- (5) college or university memorial union;
- (6) college or university residence hall or dormitory; or
- (7) tourist cabin;

located in the county.

(b) The tax does not apply to gross income received in a transaction in which:

- (1) a student rents lodgings in a college or university residence hall while that student participates in a course of study for which the student receives college credit from a college or university located in the county; or
- (2) a person rents a room, lodging, or accommodations for a period of thirty (30) days or more.

**Sec. 4. (a) The tax may not exceed the rate of eight percent (8%) on the gross retail income derived from lodging income only and is in addition to the state gross retail tax imposed under IC 6-2.5.**

(b) The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the



tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected under IC 6-2.5.

(c) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration are applicable to the imposition and administration of the tax imposed under this section except to the extent those provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. If the tax is paid to the department of state revenue, the return to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may, by rule, determine.

(d) If the tax is paid to the department of state revenue, the amounts received from the tax imposed under this section shall be paid monthly by the treasurer of state to the county treasurer upon warrants issued by the state comptroller.

Sec. 5. (a) The county treasurer shall establish a convention, visitor, and tourism promotion fund. The county treasurer shall deposit in this fund all amounts the county treasurer receives under this chapter.

(b) The county auditor shall issue a warrant directing the county treasurer to transfer money from the convention, visitor, and tourism promotion fund to the treasurer of the commission established under section 6 of this chapter if the commission submits a written request for the transfer.

(c) Money in a convention, visitor, and tourism promotion fund, or money transferred from such a fund under subsection (b), may be expended to:

- (1) promote and encourage conventions, visitors, and tourism within the county; and
- (2) pay for public safety related to tourism.

Expenditures may include, but are not limited to, expenditures for advertising, promotional activities, trade shows, special events, recreation, and public safety related to tourism.

(d) If before July 1, 2025, the county issued a bond with a pledge of revenues from the tax imposed under IC 6-9-18-3, the county shall continue to expend money from the fund for that purpose until the bond is paid.

Sec. 6. (a) The county executive shall create a commission to promote the development and growth of the convention, visitor,



and tourism industry in the county. If two (2) or more adjoining counties desire to establish a joint commission, the counties shall enter into an agreement under IC 36-1-7.

(b) The county executive shall determine the number of members, which must be an odd number, to be appointed to the commission. Each of the members must be:

(1) engaged in a convention, visitor, or tourism business; or

(2) involved in or promoting conventions, visitors, or tourism.

A member who is an owner or an executive level employee of a convention, visitor, or tourism related business located in the county is not required to reside in the county but must reside in Indiana. A member who is not an owner or an executive level employee of a convention, visitor, or tourism related business located in the county must reside in the county. If available and willing to serve, at least two (2) of the members must be engaged in the business of renting or furnishing rooms, lodging, or accommodations (as described in section 3 of this chapter). The county executive shall also determine who will make the appointments to the commission.

(c) All terms of office of commission members begin on January 1. Initial appointments must be for staggered terms, with subsequent appointments for three (3) year terms. A member whose term expires may be reappointed to serve another term. If a vacancy occurs, the appointing authority shall appoint a qualified person to serve for the remainder of the term. If an initial appointment is not made by February 1 or a vacancy is not filled within thirty (30) days, the commission shall appoint a member by majority vote.

(d) A member of the commission may be removed for cause by the member's appointing authority.

(e) Members of the commission may not receive a salary. However, commission members are entitled to reimbursement for necessary expenses incurred in the performance of their respective duties.

(f) Each commission member, before entering the member's duties, shall take an oath of office in the usual form, to be endorsed upon the member's certificate of appointment and promptly filed with the clerk of the circuit court of the county.

(g) The commission shall meet after January 1 each year for the purpose of organization. It shall elect one (1) of its members president, another vice president, another secretary, and another treasurer. The members elected to those offices shall perform the



duties pertaining to the offices. The first officers chosen shall serve from the date of their election until their successors are elected and qualified. A majority of the commission constitutes a quorum, and the concurrence of a majority of the commission is necessary to authorize any action.

**Sec. 7. (a) The commission may:**

- (1) accept and use gifts, grants, and contributions from any public or private source, under terms and conditions that the commission considers necessary and desirable;
- (2) sue and be sued;
- (3) enter into contracts and agreements; and
- (4) make rules necessary for the conduct of its business and the accomplishment of its purposes.

(b) All expenses of the commission shall be paid from the fund established under section 5(a) of this chapter or from money transferred from that fund to the commission's treasurer under section 5(b) of this chapter. The commission shall annually prepare a budget and submit it to the county fiscal body for its review and approval. An expenditure may not be made under this chapter unless it is in accordance with an appropriation made by the county fiscal body in the manner provided by law.

**Sec. 8. All money coming into possession of the commission shall be deposited, held, secured, invested, and paid in accordance with statutes relating to the handling of public funds. The handling and expenditure of money coming into possession of the commission is subject to audit and supervision by the state board of accounts.**

**Sec. 9. (a) A member of the commission who knowingly:**

- (1) approves the transfer of money to any person or corporation not qualified under law for that transfer; or
- (2) approves a transfer for a purpose not permitted under law;

**commits a Level 6 felony.**

(b) A person who receives a transfer of money under this chapter and knowingly uses that money for any purpose not permitted under this chapter commits a Level 6 felony.

**Sec. 10. (a) If the county imposes the tax authorized by this chapter, the tax terminates on January 1, 2047.**

**(b) This chapter expires January 1, 2047.**

SECTION 34. IC 6-9-76 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]:

**Chapter 76. Switzerland County Innkeeper's Tax**



**Sec. 1. (a) This chapter applies to Switzerland County, if the county had adopted an innkeeper's tax under IC 6-9-18 before July 1, 2025.**

**(b) The:**

- (1) convention, visitor, and tourism promotion fund;**
- (2) convention and visitor commission;**
- (3) innkeeper's tax rate; and**
- (4) tax collection procedures;**

**established under IC 6-9-18 before July 1, 2025, remain in effect and govern the county's innkeeper's tax until amended under this chapter.**

**(c) A member of the convention and visitor commission established under IC 6-9-18 before July 1, 2025, shall serve a full term of office. If a vacancy occurs, the appointing authority shall appoint a qualified replacement as provided under this chapter. The appointing authority shall make other subsequent appointments to the commission as provided under this chapter.**

**Sec. 2. As used in this chapter:**

- (1) "executive" and "fiscal body" have the meanings set forth in IC 36-1-2; and**
- (2) "gross retail income" and "person" have the meanings set forth in IC 6-2.5-1.**

**Sec. 3. (a) The fiscal body of the county may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any:**

- (1) hotel;**
- (2) motel;**
- (3) boat motel;**
- (4) inn;**
- (5) college or university memorial union;**
- (6) college or university residence hall or dormitory; or**
- (7) tourist cabin;**

**located in the county.**

**(b) The tax does not apply to gross income received in a transaction in which:**

- (1) a student rents lodgings in a college or university residence hall while that student participates in a course of study for which the student receives college credit from a college or university located in the county; or**
- (2) a person rents a room, lodging, or accommodations for a period of thirty (30) days or more.**



(c) Subject to section 4 of this chapter, the tax may not exceed the rate of eight percent (8%) on the gross retail income derived from lodging income only and is in addition to the state gross retail tax imposed under IC 6-2.5.

(d) The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected under IC 6-2.5.

(e) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration are applicable to the imposition and administration of the tax imposed under this section except to the extent those provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. If the tax is paid to the department of state revenue, the return to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may, by rule, determine.

(f) If the tax is paid to the department of state revenue, the amounts received from the tax imposed under this section shall be paid monthly by the treasurer of state to the county treasurer upon warrants issued by the state comptroller.

**Sec. 4. (a)** After June 30, 2025, the county fiscal body may adopt an ordinance to increase the tax rate imposed under section 3 of this chapter to a tax rate that exceeds five percent (5%) but does not exceed eight percent (8%). If the county imposes a tax rate that exceeds five percent (5%), the portion that exceeds five percent (5%) terminates January 1, 2047.

(b) If the county fiscal body adopts an ordinance for an increase under this section:

- (1) it shall immediately send a certified copy of the ordinance to the department of state revenue; and
- (2) the increase applies to transactions after the last day of the month in which the ordinance is adopted, if the county fiscal body adopts the ordinance on or before the fifteenth day of a month. If the county fiscal body adopts the ordinance after the fifteenth day of a month, the tax applies to transactions



after the last day of the month following the month in which the ordinance is adopted.

**Sec. 5. (a)** The county treasurer shall establish a convention, visitor, and tourism promotion fund. The county treasurer shall deposit in this fund all amounts the county treasurer receives under section 3 of this chapter that are attributable to a rate that does not exceed five percent (5%).

**(b)** The county auditor shall issue a warrant directing the county treasurer to transfer money from the convention, visitor, and tourism promotion fund to the treasurer of the commission established under section 7 of this chapter if the commission submits a written request for the transfer.

**(c)** Money in a convention, visitor, and tourism promotion fund, or money transferred from such a fund under subsection (b), may be expended to promote and encourage conventions, visitors, and tourism within the county. Expenditures may include, but are not limited to, expenditures for advertising, promotional activities, trade shows, special events, and recreation.

**(d)** If before July 1, 2025, the county issued a bond with a pledge of revenues from the tax imposed under IC 6-9-18-3, the county shall continue to expend money from the fund for that purpose until the bond is paid.

**Sec. 6. (a)** If the county fiscal body adopts an ordinance to increase the tax rate to a rate that exceeds five percent (5%), the county treasurer shall establish a tourism capital fund. The county treasurer shall deposit in the tourism capital fund the amount of money received under section 3 of this chapter attributable to a tax rate that exceeds five percent (5%).

**(b)** The county auditor shall issue a warrant directing the county treasurer to transfer money from the tourism capital fund to the commission's treasurer if the commission submits a written request for the transfer.

**(c)** Money deposited in the tourism capital fund shall be transferred or expended only as provided in this section and may be used as follows:

- (1)** To fund a riverfront park and festival grounds.
- (2)** Economic development and tourism related purposes.
- (3)** The pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations incurred for a purpose described in subdivisions (1) and (2).

**Sec. 7. (a)** The county executive shall create a commission to promote the development and growth of the convention, visitor,



and tourism industry in the county. If two (2) or more adjoining counties desire to establish a joint commission, the counties shall enter into an agreement under IC 36-1-7.

(b) The county executive shall determine the number of members, which must be an odd number, to be appointed to the commission. Each of the members must be:

(1) engaged in a convention, visitor, or tourism business; or

(2) involved in or promoting conventions, visitors, or tourism.

A member who is an owner or an executive level employee of a convention, visitor, or tourism related business located in the county is not required to reside in the county but must reside in Indiana. A member who is not an owner or an executive level employee of a convention, visitor, or tourism related business located in the county must reside in the county. If available and willing to serve, at least two (2) of the members must be engaged in the business of renting or furnishing rooms, lodging, or accommodations (as described in section 3 of this chapter). The county executive shall also determine who will make the appointments to the commission.

(c) All terms of office of commission members begin on January 1. Initial appointments must be for staggered terms, with subsequent appointments for three (3) year terms. A member whose term expires may be reappointed to serve another term. If a vacancy occurs, the appointing authority shall appoint a qualified person to serve for the remainder of the term. If an initial appointment is not made by February 1 or a vacancy is not filled within thirty (30) days, the commission shall appoint a member by majority vote.

(d) A member of the commission may be removed for cause by the member's appointing authority.

(e) Members of the commission may not receive a salary. However, commission members are entitled to reimbursement for necessary expenses incurred in the performance of their respective duties.

(f) Each commission member, before entering the member's duties, shall take an oath of office in the usual form, to be endorsed upon the member's certificate of appointment and promptly filed with the clerk of the circuit court of the county.

(g) The commission shall meet after January 1 each year for the purpose of organization. It shall elect one (1) of its members president, another vice president, another secretary, and another treasurer. The members elected to those offices shall perform the



duties pertaining to the offices. The first officers chosen shall serve from the date of their election until their successors are elected and qualified. A majority of the commission constitutes a quorum, and the concurrence of a majority of the commission is necessary to authorize any action.

**Sec. 8. (a) The commission may:**

- (1) accept and use gifts, grants, and contributions from any public or private source, under terms and conditions that the commission considers necessary and desirable;
- (2) sue and be sued;
- (3) enter into contracts and agreements; and
- (4) make rules necessary for the conduct of its business and the accomplishment of its purposes.

(b) All expenses of the commission shall be paid from the fund established under section 5(a) of this chapter or from money transferred from that fund to the commission's treasurer under section 5(b) of this chapter. The commission shall annually prepare a budget and submit it to the county fiscal body for its review and approval. An expenditure may not be made under this chapter unless it is in accordance with an appropriation made by the county fiscal body in the manner provided by law.

**Sec. 9.** All money coming into possession of the commission shall be deposited, held, secured, invested, and paid in accordance with statutes relating to the handling of public funds. The handling and expenditure of money coming into possession of the commission is subject to audit and supervision by the state board of accounts.

**Sec. 10. (a) A member of the commission who knowingly:**

- (1) approves the transfer of money to any person or corporation not qualified under law for that transfer; or
- (2) approves a transfer for a purpose not permitted under law;

commits a Level 6 felony.

(b) A person who receives a transfer of money under this chapter and knowingly uses that money for any purpose not permitted under this chapter commits a Level 6 felony.

**Sec. 11. (a) If the county imposes the tax authorized by this chapter, the tax terminates on January 1, 2047.**

**(b) This chapter expires January 1, 2047.**

SECTION 35. IC 6-9-77 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]:

**Chapter 77. Ellettsville Food and Beverage Tax**



**Sec. 1.** This chapter applies to the town of Ellettsville.

**Sec. 2.** The definitions in IC 6-9-12-1 and IC 36-1-2 apply throughout this chapter.

**Sec. 3. (a)** The fiscal body of the town may adopt an ordinance to impose an excise tax, known as the town food and beverage tax, on transactions described in section 4 of this chapter. The fiscal body of the town may adopt an ordinance under this subsection only after the fiscal body has previously held at least one (1) separate public hearing in which a discussion of the proposed ordinance to impose the town food and beverage tax is the only substantive issue on the agenda for the public hearing.

**(b)** If the town fiscal body adopts an ordinance under subsection (a), the town fiscal body shall immediately send a certified copy of the ordinance to the department of state revenue.

**(c)** If the town fiscal body adopts an ordinance under subsection (a), the town food and beverage tax applies to transactions that occur after the later of the following:

- (1)** The day specified in the ordinance.
- (2)** The last day of the month that succeeds the month in which the ordinance is adopted.

**Sec. 4. (a)** Except as provided in subsection (c), a tax imposed under section 3 of this chapter applies to a transaction in which food or beverage is furnished, prepared, or served:

- (1)** for consumption at a location or on equipment provided by a retail merchant;
- (2)** in the town; and
- (3)** by a retail merchant for consideration.

**(b)** Transactions described in subsection (a)(1) include transactions in which food or beverage is:

- (1)** served by a retail merchant off the merchant's premises;
- (2)** sold in a heated state or heated by a retail merchant;
- (3)** made of two (2) or more food ingredients, mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses); or
- (4)** sold with eating utensils provided by a retail merchant, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not



include a container or package used to transport food).

(c) The town food and beverage tax does not apply to the furnishing, preparing, or serving of a food or beverage in a transaction that is exempt, or to the extent the transaction is exempt, from the state gross retail tax imposed by IC 6-2.5.

**Sec. 5. The town food and beverage tax rate:**

- (1) must be imposed in an increment of twenty-five hundredths percent (0.25%); and
- (2) may not exceed one percent (1%);

of the gross retail income received by the merchant from the food or beverage transaction described in section 4 of this chapter. For purposes of this chapter, the gross retail income received by the retail merchant from a transaction does not include the amount of tax imposed on the transaction under IC 6-2.5 and IC 6-9-41.

**Sec. 6. A tax imposed under this chapter is imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax imposed under this chapter may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department of state revenue.**

**Sec. 7. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the town fiscal officer upon warrants issued by the state comptroller.**

**Sec. 8. (a) If a tax is imposed under section 3 of this chapter by the town, the town fiscal officer shall establish a food and beverage tax receipts fund.**

**(b) The town fiscal officer shall deposit in the fund all amounts received under this chapter.**

**(c) Money earned from the investment of money in the fund becomes a part of the fund.**

**Sec. 9. Money deposited in the town food and beverage tax receipts fund may be used only for:**

- (1) transit related purposes;
- (2) tourism and infrastructure related purposes; and
- (3) the pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations incurred for a purpose described in subdivisions (1) and (2).

Revenue derived from the imposition of a tax under this chapter may be treated by the town as additional revenue for the purpose of fixing its budget for the budget year during which the revenues are to be distributed to the town.



**Sec. 10. With respect to obligations for which a pledge has been made under section 9 of this chapter, the general assembly covenants with the holders of the obligations that this chapter will not be repealed or amended in a manner that will adversely affect the imposition or collection of the tax imposed under this chapter if the payment of any of the obligations is outstanding.**

**Sec. 11. (a) If the town imposes the tax authorized by this chapter, the tax terminates on July 1, 2047.**

**(b) This chapter expires July 1, 2047.**

SECTION 38. IC 8-1-34-24, AS AMENDED BY P.L.6-2012, SECTION 64, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 24. (a) Subject to subsection ~~(e)~~; **(f)**, not later than forty-five (45) days after the end of each calendar quarter, the holder shall pay to each unit included in the holder's service area under a certificate issued under this chapter a franchise fee equal to:

(1) the amount of gross revenue received from providing video service in the unit during the most recent calendar quarter, as determined under section 23 of this chapter; multiplied by

**(2) except as provided in subsection (c) or (d), whichever applies,** a percentage equal to one (1) of the following:

(A) If a local franchise has never been in effect in the unit before July 1, 2006, five percent (5%).

(B) If no local franchise is in effect in the unit on July 1, 2006, but one (1) or more local franchises have been in effect in the unit before July 1, 2006, the percentage of gross revenue paid by the holder of the most recent local franchise in effect in the unit, unless the unit elects to impose a different percentage, which may not exceed five percent (5%).

(C) If there is one (1) local franchise in effect in the unit on July 1, 2006, the percentage of gross revenue paid by the holder of that local franchise as a franchise fee to the unit, unless the unit elects to impose a different percentage, which may not exceed five percent (5%). Upon the expiration of a local franchise described in this clause, the percentage shall be determined by the unit but may not exceed five percent (5%).

(D) If there is more than one (1) local franchise in effect with respect to the unit on July 1, 2006, a percentage determined by the unit, which may not exceed the greater of:

(i) five percent (5%); or

(ii) the percentage paid by a holder of any local franchise in effect in the unit on July 1, 2006.

(b) If the holder provides video service to an unincorporated area in



Indiana, as described in section 23(e) of this chapter, the holder shall:

- (1) calculate the franchise fee with respect to the unincorporated area in accordance with subsection (a); and
- (2) remit the franchise fee to the county in which the unincorporated area is located.

If an unincorporated area served by the provider is located in one (1) or more contiguous counties, the provider shall remit part of the franchise fee calculated under subdivision (1) to each county having territory in the unincorporated area served. The part of the franchise fee remitted to a county must bear the same proportion to the total franchise fee for the area, as calculated under subdivision (1), that the number of subscribers in the county bears to the total number of subscribers in the unincorporated area served.

**(c) In the case of a franchise issued before January 1, 2026, the percentage applied under subsection (a)(2) to the holder's gross revenue for calendar years beginning on or after January 1, 2026, shall be the percentage that applied under subsection (a)(2) on December 31, 2025, less one percent (1%). However, the percentage applied to the gross revenue of a holder subject to this subsection may not be reduced to an amount that is less than one percent (1%).**

**(d) In the case of a franchise that is initially issued by the commission after December 31, 2025, the percentage applied under subsection (a)(2) to the gross revenue of a holder subject to this subsection may not exceed four percent (4%).**

~~(e)~~ (e) With each payment of a franchise fee to a unit under this section, the holder shall include a statement explaining the basis for the calculation of the franchise fee. A unit may review the books and records of:

- (1) the holder; or
- (2) an affiliate of the holder, if appropriate;

to the extent necessary to ensure the holder's compliance with section 23 of this chapter in calculating the gross revenue upon which the remitted franchise fee is based. Each party shall bear the party's own costs of an examination under this subsection. If the holder and the unit cannot agree on the amount of gross revenue on which the franchise fee should be based, either party may petition the commission to determine the amount of gross revenue on which the franchise fee should be based. A determination of the commission under this subsection is final, subject to the right of direct appeal by either party.

~~(f)~~ (f) A franchise fee owed by a holder to a unit under this section may be passed through to, and collected from, the holder's subscribers



in the unit. To the extent allowed under 47 U.S.C. 542(c), the holder may identify as a separate line item on each regular bill issued to a subscriber:

- (1) the amount of the total bill assessed as a franchise fee under this section; and
- (2) the identity of the unit to which the franchise fee is paid.

~~(e)~~ (g) A holder that elects under section 21(b)(1) of this chapter to continue providing video service under a local franchise is not required to pay the franchise fee prescribed under this section, but shall pay any franchise fee imposed under the terms of the local franchise."

Page 33, line 7, after "sale" insert ".".

Page 33, line 7, strike "after June 30, 2018, and".

Page 33, line 8, strike "before July 1,".

Page 33, line 8, delete "2027.".

Page 33, between lines 8 and 9, begin a new paragraph and insert:  
"SECTION 41. IC 20-46-8-11.2, AS AMENDED BY P.L.36-2024, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]: Sec. 11.2. (a) This section applies only to revenue collected after June 30, 2024, from a tax levy imposed under this chapter by a school corporation located in:

- (1) Lake County;
- (2) Marion County;
- (3) St. Joseph County; or
- (4) Vanderburgh County.

However, this section does not apply to, and distributions are not required for, a school corporation that is designated as a distressed political subdivision under IC 6-1.1-20.3.

(b) Beginning in calendar year 2025, **for distributions made beginning in 2026**, and each year thereafter, and subject to subsections (c), ~~and (h)~~, **and (i)**, the county auditor shall distribute **to each charter school that is eligible for a distribution under subsection (d) and as provided under subsection (f)**, an amount of revenue received from a tax levy imposed by a school corporation under this chapter **that is attributable to the part of the school corporation that is within the boundaries of the county listed in subsection (a)**. ~~to each charter school that is eligible for a distribution under subsection (d) and as set forth in subsection (f):~~

(c) The following schools are not eligible to receive a distribution under this section:

- (1) A virtual charter school.
- (2) An adult high school.
- (d) Not later than ~~thirty (30) days before the date that the county~~



auditor distributes money for a school corporation's operations fund (~~IC 20-40-18~~) under ~~IC 6-1.1-27~~, **March 1, 2025, and not later than January 1 of each year thereafter**, the department, in consultation with the department of local government finance, shall determine the corresponding percentages of revenue received from the tax levy **raised from the property taxes attributable to a county listed in subsection (a)** that must be distributed among the school corporation and each eligible charter school according to the following formula:

STEP ONE: Determine each charter school that:

- (A) is located in the same county as the school corporation; and
- (B) provides not more than fifty percent (50%) virtual instruction for its students.

STEP TWO: Determine, for each charter school described in STEP ONE, the number of students who:

- (A) have legal settlement within the school corporation;
- (B) are currently included in the fall ADM for the charter school; and
- (C) receive not more than fifty percent (50%) virtual instruction.

STEP THREE: Determine the sum of:

- (A) the aggregate of the STEP TWO results for all applicable charter schools; plus
- (B) the fall ADM count for the school corporation for students receiving not more than fifty percent (50%) virtual instruction.

STEP FOUR: For each charter school described in STEP ONE, determine the result of:

- (A) the applicable STEP TWO amount; divided by
- (B) the STEP THREE amount;

expressed as a percentage.

STEP FIVE: Determine the sum of all the amounts computed under STEP FOUR and subtract the result from one hundred percent (100%).

(e) The department shall provide to the county auditor, immediately after calculation under subsection (d): ~~and in the form prescribed by the county auditor:~~

- (1) each charter school determined under STEP ONE of subsection (d) and the charter school's corresponding percentage calculated under STEP FOUR of subsection (d); and
- (2) the percentage calculated under STEP FIVE of subsection (d) for the school corporation.

(f) The county auditor shall distribute to the school corporation and



each applicable charter school the amount determined in the last STEP of the following STEPS:

STEP ONE: For each school corporation, determine a base property tax levy amount calculated as:

(A) the sum of the school corporation's operations fund property tax levies collected under this chapter **that is attributable to the part of the school corporation located in a county listed in subsection (a)** in calendar years 2021, 2022, and 2023; divided by

(B) three (3).

STEP TWO: For each school corporation, determine an incremental property tax levy amount calculated as:

(A) **subject to subsection (i)**, the school corporation's operations fund property tax levy collections for the current calendar year **that is attributable to the part of the school corporation located in a county listed in subsection (a)**; minus

(B) the school corporation's base property tax levy collections determined under STEP ONE.

STEP THREE: For the school corporation and each applicable charter school, determine the result of:

(A) the incremental amount determined under STEP TWO; multiplied by

(B) the following percentage:

(i) In the case of an applicable charter school, the charter school's percentage under STEP FOUR of subsection (d).

(ii) In the case of the school corporation, the school corporation's percentage under STEP FIVE of subsection (d).

(g) Before ~~October 1, 2024~~, **August 1, 2025**, and before ~~October 1~~ **August 1** of each year thereafter, the department shall provide to each school corporation and each eligible charter school an estimate of the amount of property tax levy revenue the school corporation and charter school are expected to receive under this section **based upon the most recent spring ADM**.

(h) **Beginning with property tax distributions made in 2026**, in order to receive a distribution under this section, the governing body of an eligible charter school shall, before November 1, ~~2024~~, **2025**, and before November 1 of each year thereafter, adopt a budget for the **ensuing** school year. Not later than ten (10) days before its adoption, the budget must be fixed and presented to the charter board in a public meeting in the county in which the charter school is incorporated. A



budget that is adopted under this subsection must be submitted to the charter authorizer for review and to the department of local government finance to be posted publicly on the computer gateway under IC 6-1.1-17-3 **not later than five (5) business days after adopting a budget for the school year. The submitted budget must include:**

- (1) the date on which the public meeting occurred;**
- (2) the date when the budget was adopted;**
- (3) the date when the budget was submitted to the charter authorizer for review; and**
- (4) a statement of the charter board attesting that the:**
  - (A) public meeting was held;**
  - (B) budget was adopted;**
  - (C) budget was submitted to the charter authorizer; and**
  - (D) dates described in subdivisions (1) through (3) are accurate.**

**(i) If an eligible charter school does not perform all the actions required by subsection (h) to receive a distribution for the ensuing school year, the county auditor shall distribute the amount of the eligible charter school's distribution for the ensuing school year determined under subsection (f) to all remaining eligible charter schools and the school corporation from where the levy was raised according to the formula under subsection (f).**

**(i) Before April 1, 2025, and before April 1 of each year thereafter, the county auditor shall provide each school corporation and each eligible charter school the actual amount of property tax levy revenue the school corporation and charter school are expected to receive under this section."**

Page 33, line 14, after "sale" insert ".".

Page 33, line 14, strike "after June 30, 2018, and".

Page 33, line 15, strike "before July 1,".

Page 33, line 15, delete "2027.".

Page 33, between lines 30 and 31, begin a new paragraph and insert:

**"SECTION 34. IC 35-52-6-85 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 85. IC 6-9-60-9 defines a crime concerning innkeeper's taxes.**

**SECTION 80. IC 35-52-6-85.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 85.5. IC 6-9-74-10 defines a crime concerning innkeeper's taxes.**

**SECTION 81. IC 35-52-6-85.6 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS**



[EFFECTIVE JULY 1, 2025]: **Sec. 85.6. IC 6-9-75-9 defines a crime concerning innkeeper's taxes.**

SECTION 82. IC 35-52-6-85.7 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: **Sec. 85.7. IC 6-9-76-10 defines a crime concerning innkeeper's taxes."**

Page 36, between lines 20 and 21, begin a new paragraph and insert:  
"SECTION 46. IC 36-2-6-18, AS AMENDED BY P.L.244-2017, SECTION 125, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 18. (a) The county fiscal body may, by ordinance:

(1) make loans for the purpose of procuring money to be used in the exercise of county powers and for the payment of county debts other than current running expenses, and, subject to IC 5-1-11.5 and IC 5-11-1-4(c), issue bonds or other county obligations to refund those loans;

(2) make temporary loans to meet current running expenses, in anticipation of and not in excess of county revenues for the current fiscal year, which shall be evidenced by tax anticipation warrants of the county; and

(3) make loans and issue notes under subsection (d).

(b) An ordinance authorizing the issuance of bonds under this section must state the purpose for which the bonds are issued and may provide that the bonds:

(1) are or are not negotiable;

(2) bear interest at any rate;

(3) run not longer than twenty (20) years; and

(4) mature by installments payable annually or otherwise.

(c) An ordinance authorizing the issuance of tax anticipation warrants under this section must:

(1) state the total amount of the issue;

(2) state the denomination of the warrants;

(3) state the time and place payable;

(4) state the rate of interest;

(5) state the funds and revenues in anticipation of which the warrants are issued and out of which they are payable; and

(6) appropriate and pledge a sufficient amount of those revenues to the punctual payment of the warrants.

The warrants are exempt from taxation for all purposes.

(d) The county fiscal body may, by ordinance, make loans of money for not more than ~~five (5)~~ **ten (10)** years and issue notes for the purpose of refunding those loans. The loans may be made only for the purpose

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of procuring money to be used in the exercise of the powers of the county, and the total amount of outstanding loans under this subsection may not exceed five percent (5%) of the county's total tax levy in the current year (excluding amounts levied to pay debt service and lease rentals). Loans under this subsection shall be made in the same manner as loans made under subsection (a)(1), except that:

- (1) the ordinance authorizing the loans must pledge to their payment a sufficient amount of tax revenues over the ensuing ~~five~~ **ten (10)** years to provide for refunding the loans;
- (2) the loans must be evidenced by notes of the county in terms designating the nature of the consideration, the time and place payable, and the revenues out of which they will be payable; and
- (3) the interest accruing on the notes to the date of maturity may be added to and included in their face value or be made payable periodically, as provided in the ordinance.

Notes issued under this subsection are not bonded indebtedness for purposes of IC 6-1.1-18.5.

(e) If a deficit is incurred for the current running expenses of the county because the total of county revenues for the fiscal year is less than the anticipated total, the county fiscal body shall provide for the deficit in the next county tax levy."

Page 37, line 22, after "negotiated sale" insert ".".

Page 37, line 22, strike "after".

Page 37, line 23, strike "June 30, 2018, and before July 1,".

Page 37, line 23, delete "2027.".

Page 37, between lines 25 and 26, begin a new paragraph and insert:  
 "SECTION 54. IC 36-7-14-57, AS AMENDED BY P.L.135-2022, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 57. (a) This section does not apply to a parcel that is included in more than one (1) allocation area established by:

- (1) a resolution establishing an allocation provision under section 39 of this chapter that is adopted and approved under sections 15 through 17 of this chapter;
- (2) a resolution adopted under IC 6-1.1-39-2 and confirmed under IC 6-1.1-39-3;
- (3) a resolution adopted under IC 8-22-3.5-5 and confirmed under IC 8-22-3.5-6;
- (4) a resolution establishing an allocation provision under IC 36-7-15.1-26 that is adopted and approved under IC 36-7-15.1-8, IC 36-7-15.1-9, and IC 36-7-15.1-10;
- (5) a resolution establishing an allocation provision under IC 36-7-30-25 that is adopted and approved under IC 36-7-30-10,



IC 36-7-30-11, and IC 36-7-30-12;

(6) a resolution establishing an allocation provision under IC 36-7-30.5-30 that is adopted and approved under IC 36-7-30.5-16, IC 36-7-30.5-17, and IC 36-7-30.5-18; or

(7) a resolution designating a certified technology park as an allocation area that is approved and adopted under IC 36-7-32-15; on or before May 1, 2021. ~~In addition,~~ **Except as provided in section 57.1 of this chapter,** a new allocation area may not be established under this chapter that includes a parcel that is located in an allocation area described in this subsection.

(b) Except as provided in subsection (a) **or section 57.1 of this chapter,** but notwithstanding any other provision, for the purpose of the allocation of property taxes under this chapter, a parcel may not be included in more than one (1) allocation area established under this chapter or under:

- (1) IC 6-1.1-39;
- (2) IC 8-22-3.5;
- (3) IC 36-7-15.1;
- (4) IC 36-7-30;
- (5) IC 36-7-30.5;
- (6) IC 36-7-32; or
- (7) IC 36-7-32.5.

SECTION 55. IC 36-7-14-57.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: **Sec. 57.1. (a) A new allocation area may be established over an existing allocation area if the fiscal bodies of each unit enter into an interlocal agreement.**

**(b) Upon entering into an interlocal agreement under subsection (a), in order to subsequently establish an overlapping allocation area the following shall occur:**

- (1) The redevelopment commissions of each unit must adopt substantially similar declaratory resolutions.**
- (2) The fiscal bodies of each unit must adopt substantially similar confirmatory resolutions.**

**(c) The interlocal agreement entered into under subsection (a) must include the following provisions:**

- (1) The base amount of the new allocation area.**
- (2) A provision prohibiting the city, county, town, or other entity that established the applicable existing allocation area from incurring any additional obligations that require a pledge of future incremental property tax revenue to be paid from the applicable existing allocation area.**



**(3) A provision requiring the maintenance of all applicable property tax records for the parcel or parcels located within the existing allocation area and the new allocation area.**

**(d) Subject to subsection (e), if a new allocation area:**

**(1) is established over an existing allocation area under this section; and**

**(2) issues bonds or enters into a lease payable by incremental property tax revenues allocated under section 39 of this chapter;**

**the county auditor shall continue to allocate to the existing allocation area any incremental property tax revenues that would otherwise be allocated to the existing allocation area as if the overlapping allocation area had not been established under this section until all of the bonds or other obligations incurred by the existing allocation area are no longer outstanding.**

**(e) To the extent this section conflicts with section 1.5 or section 1.7 of this chapter, the provisions of section 1.5 or section 1.7 of this chapter, as applicable, control with respect to the allocation of incremental property tax revenues under this section.**

**(f) The distribution of property taxes described in section 39(b)(2) of this chapter does not apply to the allocation of incremental property tax revenues to an existing allocation area or an overlapping allocation area under subsection (c).**

SECTION 56. IC 36-7-15.1-63, AS AMENDED BY P.L.135-2022, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 63. (a) This section does not apply to a parcel that is included in more than one (1) allocation area established by:

(1) a resolution establishing an allocation provision under section 26 of this chapter that is adopted and approved under sections 8 through 10 of this chapter;

(2) a resolution adopted under IC 6-1.1-39-2 and confirmed under IC 6-1.1-39-3;

(3) a resolution adopted under IC 8-22-3.5-5 and confirmed under IC 8-22-3.5-6;

(4) a resolution establishing an allocation provision under IC 36-7-14-39 that is adopted and approved under IC 36-7-14-15, IC 36-7-14-16, and IC 36-7-14-17;

(5) a resolution establishing an allocation provision under IC 36-7-30-25 that is adopted and approved under IC 36-7-30-10, IC 36-7-30-11, and IC 36-7-30-12;

(6) a resolution establishing an allocation provision under IC 36-7-30.5-30 that is adopted and approved under



IC 36-7-30.5-16, IC 36-7-30.5-17, and IC 36-7-30.5-18; or  
 (7) a resolution designating a certified technology park as an allocation area that is approved and adopted under IC 36-7-32-15; on or before May 1, 2021. ~~In addition,~~ **Except as provided in section 63.1 of this chapter,** a new allocation area may not be established under this chapter that includes a parcel that is located in an allocation area described in this subsection.

(b) Except as provided in subsection (a) **or section 63.1 of this chapter,** but notwithstanding any other provision, for the purpose of the allocation of property taxes under this chapter, a parcel may not be included in more than one (1) allocation area established under this chapter or under:

- (1) IC 6-1.1-39;
- (2) IC 8-22-3.5;
- (3) IC 36-7-14;
- (4) IC 36-7-30;
- (5) IC 36-7-30.5;
- (6) IC 36-7-32; or
- (7) IC 36-7-32.5.

SECTION 57. IC 36-7-15.1-63.1 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: **Sec. 63.1. (a) A new allocation area may be established over an existing allocation area if the fiscal bodies of each unit enter into an interlocal agreement.**

**(b) Upon entering into an interlocal agreement under subsection (a), in order to subsequently establish an overlapping allocation area the following shall occur:**

- (1) The redevelopment commissions of each unit must adopt substantially similar declaratory resolutions.**
- (2) The fiscal bodies of each unit must adopt substantially similar confirmatory resolutions.**

**(c) The interlocal agreement entered into under subsection (a) must include the following provisions:**

- (1) The base amount of the new allocation area.**
- (2) A provision prohibiting the city, county, town, or other entity that established the applicable existing allocation area from incurring any additional obligations that require a pledge of future incremental property tax revenue to be paid from the applicable existing allocation area.**
- (3) A provision requiring the maintenance of all applicable property tax records for the parcel or parcels located within the existing allocation area and the new allocation area.**



**(d) If a new allocation area:**

- (1) is established over an existing allocation area under this section; and**
- (2) issues bonds or enters into a lease that is payable by incremental property tax revenues allocated under section 26 of this chapter;**

**the county auditor shall continue to allocate to the existing allocation area any incremental property tax revenues that would otherwise be allocated to the existing allocation area as if the overlapping allocation area had not been established under this section until all of the bonds or other obligations incurred by the existing allocation area are no longer outstanding."**

Page 38, line 10, after "sale" insert ".".

Page 38, line 10, strike "after July 1, 2018, and before".

Page 38, line 11, strike "June 30,".

Page 38, line 11, delete "2027.".

Page 38, between lines 28 and 29, begin a new paragraph and insert:

**"SECTION 59. IC 36-7-31.3-5.9 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 5.9. As used in this chapter, "qualified city" means a city located in a county that contains at least four (4) cities each with a population greater than forty thousand (40,000), as determined by the most recent federal decennial census. However, the term does not include a city that has established a tax area before January 1, 2026.**

SECTION 60. IC 36-7-31.3-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 6. As used in this chapter, "tax area" means a geographic area established as a:

- (1) professional sports and convention development area; or**
- (2) sports and convention development area in the case of a qualified city;**

under section 10 of this chapter.

SECTION 61. IC 36-7-31.3-8, AS AMENDED BY P.L.183-2023, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 8. (a) A designating body may designate as part of a professional sports and convention development area **or a sports and convention development area, as applicable**, any facility that is:

- (1) owned by the city, the county, a school corporation, or a board under IC 36-9-13, IC 36-10-8, IC 36-10-10, or IC 36-10-11, and used by a professional sports franchise for practice or competitive sporting events;
- (2) owned by the city, the county, or a board under IC 36-9-13,



IC 36-10-8, IC 36-10-10, or IC 36-10-11, and used as one (1) of the following:

- (A) A facility used principally for convention or tourism related events serving national or regional markets.
- (B) An airport.
- (C) A museum.
- (D) A zoo.
- (E) A facility used for public attractions of national significance.
- (F) A performing arts venue.
- (G) A county courthouse registered on the National Register of Historic Places; or

(3) a hotel.

Notwithstanding section 9 of this chapter or any other law, a designating body may by resolution approve the expansion of a professional sports and convention development area after June 30, 2009, to include a hotel designated by the designating body. A resolution for such an expansion must be reviewed by the budget committee and approved by the budget agency in the same manner as a resolution establishing a professional sports and convention development area is reviewed and approved. A facility may not include a private golf course or related improvements. The tax area may include only facilities described in this section and any parcel of land on which a facility is located. An area may contain noncontiguous tracts of land within the city, county, or school corporation.

(b) Except for a tax area that is located in:

- (1) the city of Fort Wayne; **or**
- (2) the city of Gary; **or**
- (3) a qualified city;**

a tax area must include at least one (1) facility described in subsection (a)(1).

(c) A tax area may contain other facilities not owned by the designating body if:

- (1) the facility is owned by a city, the county, a school corporation, or a board established under IC 36-9-13, IC 36-10-8, IC 36-10-10, or IC 36-10-11; and
- (2) an agreement exists between the designating body and the owner of the facility specifying the distribution and uses of the covered taxes to be allocated under this chapter.

(d) This subsection applies to all tax areas located in Allen County. The facilities located at an Indiana University Fort Wayne and Purdue University Fort Wayne campus are added to the tax area designated by



the county. For state fiscal years:

- (1) beginning before July 1, 2021, the maximum amount of covered taxes that may be captured in all tax areas located in the county is three million dollars (\$3,000,000) per year; and
- (2) beginning after June 30, 2021, the maximum amount of covered taxes that may be captured in all tax areas located in the county is five million dollars (\$5,000,000) per year;

regardless of the designating body that established the tax area. The revenue from the local income tax imposed under IC 6-3.6 that is captured must be counted first toward this maximum.

(e) This subsection applies to a tax area located in the city of Evansville. Notwithstanding any other provision of this chapter, for state fiscal years beginning after July 1, 2021, any facility in the city of Evansville that:

- (1) consists of a hotel; and
- (2) is located in the north part of an area bounded on the northwest by Walnut Street, on the northeast by SE Martin Luther King Jr. Boulevard, on the southwest by SE 6th Street, and on the southeast by Cherry Street, as those streets were located on July 1, 2021;

is added to the tax area. The provisions in sections 11 and 12 of this chapter are not applicable to the area described in this subsection.

(f) This subsection applies to a tax area located in the city of South Bend. Notwithstanding any other provision of this chapter, for state fiscal years in which the tax area is renewed under section 10(e) of this chapter after June 30, 2021, the tax area shall also include any facility or complex of facilities as follows:

- (1) That consists of hotels located in the following areas in the city of South Bend:
  - (A) In the east quadrant of an area bounded on the north by Columbus Court, on the east by North Main Street, and on the south by West Washington Street, as those streets were located on July 1, 2021.
  - (B) An area bounded on the north by East Colfax Avenue, on the east by Doctor Martin Luther King, Jr. Boulevard, on the south by East Washington Street, and on the west by North Michigan Street, as those streets were located on July 1, 2021.
  - (C) In the southeast quadrant of an area bounded on the north by East Washington Street, on the east by Doctor Martin Luther King, Jr. Boulevard, and on the south by East Jefferson Boulevard, as those streets were located on July 1, 2021.
- (2) That consists of a sports, recreational and event facility or



complex of facilities located in the city of South Bend, in the northeast quadrant of an area bounded on the north by East Jefferson Boulevard, on the east by South St. Louis Boulevard, as those streets were located on July 1, 2021, and on the west by the St. Joseph River.

- (3) Located at an Indiana University South Bend campus.
- (4) That is within the boundaries of the city of South Bend and:
  - (A) owned by the city of South Bend through a board established under IC 36-9-6;
  - (B) titled in the name of the city of South Bend or an entity established to assist the city of South Bend to exercise its corporate powers;
  - (C) occupied by the city of South Bend; and
  - (D) used to exercise power under IC 36-1-4 to provide services pursuant to IC 36-4-4-3, IC 36-4-4-4, IC 36-8-2, and IC 36-9-2.

The provisions in sections 11 and 12 of this chapter are not applicable to the renewal of the tax areas described in this subsection.

SECTION 62. IC 36-7-31.3-9, AS AMENDED BY P.L.183-2023, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 9. (a) A tax area must be initially established by resolution:

- (1) before January 1, 2013, in the case of:
  - (A) a second class city; **or**
  - (B) the city of Marion; **or**
  - ~~(C) the city of Westfield;~~
- (2) before January 1, 2024, in the case of the city of Fishers; **or**
- (3) before January 1, 2028, in the case of a qualified city; or**
- ~~(3)~~ **(4) before July 1, 1999, if subdivision (1), or (2), or (3) does not apply;**

according to the procedures set forth for the establishment of an economic development area under IC 36-7-14. **If a qualified city does not establish a tax area by resolution before January 1, 2028, the qualified city is prohibited from establishing a tax area under this chapter. Except as otherwise provided in this chapter and subject to section 9.1 of this chapter, only one (1) tax area may be created in each county.**

(b) In establishing the tax area, the designating body must make the following findings instead of the findings required for the establishment of economic development areas:

- (1) Except for a tax area in:
  - (A) the city of Fort Wayne; **or**

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(B) the city of Gary; **or**

**(C) a qualified city;**

there is a capital improvement that will be undertaken or has been undertaken in the tax area for a facility that is used by a professional sports franchise for practice or competitive sporting events. A tax area to which this subdivision applies may also include a capital improvement that will be undertaken or has been undertaken in the tax area for a facility that is used for any purpose specified in section 8(a)(2) of this chapter.

(2) For a tax area in the city of Fort Wayne, there is a capital improvement that will be undertaken or has been undertaken in the tax area for a facility that is used for any purpose specified in section 8(a) of this chapter.

(3) For a tax area in the city of Gary, there is a capital improvement that will be undertaken or has been undertaken in the tax area for a facility that is used for any purpose specified in section 8(a)(2) of this chapter.

**(4) For a tax area in a qualified city, there is a capital improvement that will be undertaken or has been undertaken within the preceding thirty-six (36) months in the tax area for a facility that is used for any purpose specified in section 8(a) of this chapter.**

~~(4)~~ **(5)** The capital improvement that will be undertaken or that has been undertaken in the tax area will benefit the public health and welfare and will be of public utility and benefit.

~~(5)~~ **(6)** The capital improvement that will be undertaken or that has been undertaken in the tax area will protect or increase state and local tax bases and tax revenues.

**(7) For a tax area in a qualified city, the capital improvement that will be undertaken or that has been undertaken will generate an amount equal to at least four hundred million dollars (\$400,000,000) in revenue over the duration of the tax area to the state.**

(c) The tax area established under this chapter is a special taxing district authorized by the general assembly to enable the designating body to provide special benefits to taxpayers in the tax area by promoting economic development that is of public use and benefit.

SECTION 63. IC 36-7-31.3-9.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: **Sec. 9.1. The designating body of a qualified city may not establish more than one (1) tax area within the qualified city.**



SECTION 64. IC 36-7-31.3-10, AS AMENDED BY P.L.183-2023, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 10. (a) A tax area must be established by resolution. A resolution establishing a tax area must provide for the allocation of covered taxes attributable to a taxable event or covered taxes earned in the tax area to the professional sports and convention development area fund **or the sports and convention development area fund** established for the city or county. The allocation provision must apply to the entire tax area. The following apply to Allen County:

(1) The fund required by this subsection is the coliseum professional sports and convention development area fund. This fund shall be administered by the Allen County Memorial Coliseum board of trustees.

(2) The allocation each year must be as follows:

(A) The following for state fiscal years ending before July 1, 2021:

(i) The first two million six hundred thousand dollars (\$2,600,000) shall be transferred to the county treasurer for deposit in the coliseum professional sports and convention development area fund.

(ii) The remaining amount shall be transferred to the treasurer of the joint county-city capital improvement board in the county.

(B) The following for state fiscal years beginning after June 30, 2021:

(i) The first two million six hundred thousand dollars (\$2,600,000) shall be transferred to the county treasurer for deposit in the coliseum professional sports and convention development area fund.

(ii) After the allocation under item (i), the next four hundred thousand dollars (\$400,000) shall be transferred to the joint county-city capital improvement board in the county for the Grand Wayne Center.

(iii) After the allocations under items (i) and (ii), any remaining amount shall be transferred to the joint county-city capital improvement board in the county to be split evenly between the Allen County War Memorial Coliseum and the Grand Wayne Center.

A tax area located in Allen County terminates not later than December 31, 2038. Any bonds that were issued before January 1, 2015, to finance the facility or proposed facility must have a maturity of less than twenty-five (25) years.

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(b) In addition to subsection (a), all of the salary, wages, bonuses, and other compensation that are:

- (1) paid during a taxable year to a professional athlete for professional athletic services;
- (2) taxable in Indiana; and
- (3) earned in the tax area;

shall be allocated to the tax area if the professional athlete is a member of a team that plays the majority of the professional athletic events that the team plays in Indiana in the tax area.

(c) Except as provided in subsection (d), for a tax area that is:

- (1) not located in Allen County;
- (2) not located in the city of Fishers; **and**
- (3) not located in the city of South Bend; **and**
- (4) not located in a qualified city;**

the total amount of state revenue captured by the tax area may not exceed ten dollars (\$10) per resident of the city or county per year for twenty (20) consecutive years.

(d) This subsection applies to a tax area established in the city of Evansville that expired before July 1, 2021. The tax area described in this subsection is renewed beginning after June 30, 2021, for an additional twenty (20) consecutive years, and shall include:

- (1) the boundaries of the tax area before its expiration; plus
- (2) the additional tax area added under section 8(e) of this chapter.

The provisions in sections 11 and 12 of this chapter are not applicable to the renewal of the tax area described in this subsection.

(e) This subsection applies to a tax area established in the city of South Bend that expired before July 1, 2021. The following apply:

- (1) The tax area described in this subsection is renewed beginning after June 30, 2021, and shall include:
  - (A) the boundaries of the tax area before its expiration; plus
  - (B) the additional tax areas added under section 8(f) of this chapter.

The provisions in sections 11 and 12 of this chapter are not applicable to the renewal of the tax area described in this subsection.

(2) The maximum amount of covered taxes that may be captured in the tax area under this subsection is:

- (A) before July 1, 2023, two million dollars (\$2,000,000) per year; and
- (B) after June 30, 2023, five million dollars (\$5,000,000) per year.



(3) For state fiscal years beginning after June 30, 2023, the first two million five hundred thousand dollars (\$2,500,000) captured in the tax area each year shall be transferred to the city of South Bend to be used for a capital improvement that will construct or equip a facility owned by the city and used by a professional sports franchise for practice or competitive sporting events.

(4) After the allocations under subdivision (3), any remaining amount shall be transferred to the city of South Bend to be used consistent with section 19(1) of this chapter.

The tax area renewed in the city of South Bend under this subsection terminates not later than June 30, 2044.

(f) This subsection applies to a tax area established in the city of Fishers. The following apply:

(1) The maximum amount of covered taxes that may be captured in the tax area is two million dollars (\$2,000,000) per year.

(2) The tax revenue captured in the tax area each year shall be transferred to the city of Fishers to be used for a capital improvement that will construct or equip a facility owned by the city and used by a professional sports franchise for practice or competitive sporting events.

The tax area located in the city of Fishers terminates not later than June 30, 2044.

**(g) This subsection applies to a tax area established in a qualified city. The following apply:**

**(1) The maximum amount of covered taxes that may be captured in the tax area under this subsection is two million dollars (\$2,000,000) per year.**

**(2) The tax revenue captured in the tax area each year shall be transferred to the qualified city to be used for capital improvements that will equip a facility owned by the qualified city and used for practice or competitive sporting events.**

**(3) In addition to the contents required under subsection (h), the resolution establishing the tax area must include each of the following components:**

**(A) The geographic boundaries of the tax area.**

**(B) The amount of revenue that the tax area will generate in thirty (30) years for the state, which must be an amount equal to at least four hundred million dollars (\$400,000,000) over the duration of the tax area.**

**The tax area located in a qualified city terminates not later than June 30, 2058. The provisions of this chapter that apply to a tax area established as professional sports and convention**



**development area also apply to a tax area established as a sports and convention development area.**

~~(g)~~ **(h)** The resolution establishing the tax area must designate the facility or proposed facility and the facility site for which the tax area is established.

~~(h)~~ **(i)** The department may adopt rules under IC 4-22-2 and guidelines to govern the allocation of covered taxes to a tax area.

SECTION 65. IC 36-7-31.3-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 14. If a tax area is established under section 10 of this chapter, a state fund known as the professional sports and convention development area fund **or the sports and convention development area fund in the case of a qualified city** is established for that tax area. The fund shall be administered by the department. Money in the fund does not revert to the state general fund at the end of a state fiscal year.

SECTION 66. IC 36-7-31.3-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 15. Covered taxes attributable to a taxing area under section 10 of this chapter shall be deposited in the professional sports and convention development area fund **or the sports and convention development area fund, as applicable.**

SECTION 67. IC 36-7-31.3-16 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 16. On or before the twentieth day of each month, all amounts held in the professional sports and convention development area fund **or the sports and convention development area fund** shall be distributed to the county treasurer.

SECTION 68. IC 36-7-31.3-18, AS AMENDED BY P.L.9-2024, SECTION 552, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 18. All distributions from the professional sports and convention development area fund **or the sports and convention development area fund** for the county shall be made by warrants issued by the state comptroller to the treasurer of state ordering those payments to the county treasurer.

SECTION 69. IC 36-7-31.3-20 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 20. The designating body shall repay to the professional sports development area fund **or the sports and convention development area fund** any amount that is distributed to the designating body and used for:

- (1) a purpose that is not described in this chapter; or
- (2) a facility or facility site other than the facility and facility site to which covered taxes are designated under the resolution



described in section 10 of this chapter.

The department shall distribute the covered taxes repaid to the professional sports development area fund **or the sports and convention development area fund, as applicable**, under this section proportionately to the funds and the political subdivisions that would have received the covered taxes if the covered taxes had not been allocated to the tax area under this chapter.

SECTION 70. IC 36-7-31.3-21, AS AMENDED BY P.L.183-2023, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 21. This chapter expires December 31, ~~2044~~. **2058.**

SECTION 71. IC 36-7-32-13, AS AMENDED BY P.L.4-2005, SECTION 146, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 13. (a) **Subject to subsection (c)**, if the Indiana economic development corporation determines that a sale price or rental value at below market rate will assist in increasing employment or private investment in a certified technology park, the redevelopment commission and the legislative body of the unit may determine the sale price or rental value for public facilities owned or developed by the redevelopment commission and the unit in the certified technology park at below market rate.

(b) **Subject to subsection (c)**, if public facilities developed under an agreement entered into under this chapter are conveyed or leased at less than fair market value or at below market rates, the terms of the conveyance or lease shall include legal and equitable remedies and rights to assure that the public facilities are used for high technology activities or as a business incubator. Legal and equitable remedies and rights may include penalties and actual or liquidated damages.

**(c) After June 30, 2025, an agreement entered into under this section for the lease of public facilities owned or developed by the redevelopment commission and the unit in the certified technology park to a nonprofit corporation may not be below market rate."**

Page 40, line 18, after "sale" insert ".".

Page 40, line 18, strike "after June 30, 2018, and before July 1,".

Page 40, line 19, delete "2027;".

Page 42, line 2, after "negotiated sale" insert ";".

Page 42, line 2, strike "after".

Page 42, line 3, strike "June 30, 2018, and before July 1,".

Page 42, line 3, delete "2027;".

Page 43, line 10, after "negotiated sale" insert ";".

Page 43, line 10, strike "after June 30, 2018, and before July 1,".

Page 43, line 11, delete "2027;".



Page 43, line 22, after "sale" insert ".".  
Page 43, line 22, strike "after June 30, 2018, and".  
Page 43, line 23, strike "before July 1,".  
Page 43, line 23, delete "2027".  
Page 44, line 3, after "sale" insert ".".  
Page 44, line 3, strike "after June 30, 2018, and".  
Page 44, line 4, strike "before July 1,".  
Page 44, line 4, delete "2027".

Page 45, between lines 41 and 42, begin a new paragraph and insert:  
**"SECTION 80. [EFFECTIVE JANUARY 1, 2026] (a)  
IC 6-1.1-8-24.5, IC 6-1.1-10-16, IC 6-1.1-10-18.5, and  
IC 6-1.1-10-46, all as amended by this act, apply to assessment  
dates after December 31, 2025.**

**(b) IC 6-1.1-10-51, as added by this act, applies to assessment  
dates after December 31, 2025.**

**(c) This SECTION expires July 1, 2028."**

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1427 as reprinted February 18, 2025.)

HOLDMAN, Chairperson

Committee Vote: Yeas 8, Nays 5.

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SENATE MOTION

Mr. President: I move that Engrossed House Bill 1427 be amended  
to read as follows:

Page 121, delete lines 12 through 42.  
Delete pages 122 through 123.  
Page 124, delete lines 1 through 23.  
Renumber all SECTIONS consecutively.

(Reference is to EHB 1427 as printed April 2, 2025.)

ROGERS



## SENATE MOTION

Mr. President: I move that Engrossed House Bill 1427 be amended to read as follows:

Page 2, between lines 37 and 38, begin a new paragraph and insert: "SECTION 3. IC 5-14-3.7-2, AS ADDED BY P.L.172-2011, SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 2. As used in this chapter, "public school" has the meaning set forth in IC 20-18-2-15. **The term includes a charter school (as defined in IC 20-24-1-4).**".

Page 121, between lines 11 and 12, begin a new paragraph and insert:

"SECTION 77. IC 20-24-8-5, AS AMENDED BY P.L.5-2024, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 5. The following statutes and rules and guidelines adopted under the following statutes apply to a charter school:

- (1) IC 5-11-1-9 (required audits by the state board of accounts).
- (2) IC 5-14-3.7 (access to financial data for local schools).**
- ~~(2)~~ **(3)** IC 20-39-1-1 (unified accounting system).
- ~~(3)~~ **(4)** IC 20-35 (special education).
- ~~(4)~~ **(5)** IC 20-26-5-10 (criminal history).
- ~~(5)~~ **(6)** IC 20-26-5-6 (subject to laws requiring regulation by state agencies).
- ~~(6)~~ **(7)** IC 20-28-10-12 (nondiscrimination for teacher marital status).
- ~~(7)~~ **(8)** IC 20-28-10-14 (teacher freedom of association).
- ~~(8)~~ **(9)** IC 20-28-10-17 (school counselor immunity).
- ~~(9)~~ **(10)** For conversion charter schools only if the conversion charter school elects to collectively bargain under IC 20-24-6-3(b), IC 20-28-6, IC 20-28-7.5, IC 20-28-8, IC 20-28-9, and IC 20-28-10.
- ~~(10)~~ **(11)** IC 20-33-2 (compulsory school attendance).
- ~~(11)~~ **(12)** IC 20-33-8-19, IC 20-33-8-21, and IC 20-33-8-22 (student due process and judicial review).
- ~~(12)~~ **(13)** IC 20-33-8-16 (firearms and deadly weapons).
- ~~(13)~~ **(14)** IC 20-34-3 (health and safety measures).
- ~~(14)~~ **(15)** IC 20-33-9 (reporting of student violations of law).
- ~~(15)~~ **(16)** IC 20-30-3-2 and IC 20-30-3-4 (patriotic commemorative observances).
- ~~(16)~~ **(17)** IC 20-31-3, IC 20-32-4, IC 20-32-5 (for a school year ending before July 1, 2018), IC 20-32-5.1 (for a school year beginning after June 30, 2018), IC 20-32-8, and IC 20-32-8.5, as



provided in IC 20-32-8.5-2 (academic standards, accreditation, assessment, and remediation).

~~(17)~~ **(18)** IC 20-33-7 (parental access to education records).

~~(18)~~ **(19)** IC 20-31 (accountability for school performance and improvement).

~~(19)~~ **(20)** IC 20-30-5-19 (personal financial responsibility instruction).

~~(20)~~ **(21)** IC 20-26-5-37.3, before its expiration (career and technical education reporting).

~~(21)~~ **(22)** IC 20-35.5 (dyslexia screening and intervention).

~~(22)~~ **(23)** IC 22-2-18, before its expiration on June 30, 2021 (limitations on employment of minors).

**(23)** IC 20-26-12-1 (curricular material purchase and provision; public school students).

**(24)** IC 20-26-12-2 (curricular material purchase and rental).".

Renumber all SECTIONS consecutively.

(Reference is to EHB 1427 as printed April 2, 2025.)

TAYLOR G

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SENATE MOTION

Mr. President: I move that Engrossed House Bill 1427 be amended to read as follows:

Page 135, delete lines 18 through 42.

Delete pages 136 through 143.

Page 144, delete lines 1 through 11.

Renumber all SECTIONS consecutively.

(Reference is to EHB 1427 as printed April 2, 2025.)

BASSLER



## SENATE MOTION

Mr. President: I move that Engrossed House Bill 1427 be amended to read as follows:

Page 12, line 3, after "(q)" insert **"This subsection applies only to taxable years beginning after December 31, 2025, and ending before January 1, 2027, in which property taxes are first due and payable."**

Page 152, between lines 9 and 10, begin a new paragraph and insert:

**"SECTION 114. [EFFECTIVE JULY 1, 2025] (a) The legislative council is urged to assign to the appropriate interim study committee the task of studying the effects of the provision implemented under IC 6-1.1-10-16(q), as added by this act, regarding various buildings owned by nonprofit entities.**

**(b) This SECTION expires January 1, 2028."**

Re-number all SECTIONS consecutively.

(Reference is to EHB 1427 as printed April 2, 2025.)

BASSLER

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 SENATE MOTION

Mr. President: I move that Engrossed House Bill 1427 be amended to read as follows:

Page 7, between lines 11 and 12, begin a new paragraph and insert:

**"SECTION 7. IC 6-1.1-4-47 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 47. (a) This section applies to assessment dates occurring after December 31, 2025.**

**(b) As used in this section, "affordability restrictions" means restrictions set forth in a ground lease concerning the future sale or transfer of the community land trust improvement owned by a qualified owner that are intended to maintain the continued affordability of the community land trust improvement, including at least the following:**

**(1) The community land trust improvement may only be sold to another qualified owner who intends to:**

**(A) use the community land trust improvement as the qualified owner's primary place of residence; and**

**(B) enter into a ground lease with the community land trust.**



**(2) A formula to be used to calculate the sale or transfer price that preserves the continued affordability of the community land trust improvement.**

**(3) A purchase option for the community land trust intended to preserve the continued affordability of the community land trust improvement.**

**(4) The maximum amount for which the community land trust improvement located on the community land trust land may be sold or transferred.**

**(c) As used in this section, "community land trust" means a nonprofit corporation that meets the following requirements:**

**(1) The nonprofit corporation is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code.**

**(2) A primary purpose of the nonprofit corporation is the creation and maintenance of permanently affordable single family or multi-family residences.**

**(3) The nonprofit corporation leases community land trust land on which a community land trust improvement is located to a qualified owner under a ground lease that provides for the qualified owner's use of the community land trust improvement as the qualified owner's primary place of residence.**

**(d) As used in this section, "community land trust improvement" means a dwelling unit and associated improvements located on community land trust land that is occupied by a qualified owner as the qualified owner's primary place of residence according to the terms of a ground lease.**

**(e) As used in this section, "community land trust land" means land owned by a community land trust for the purposes described in subsection (c)(2) and (c)(3).**

**(f) As used in this section, "ground lease" means a lease entered into between a community land trust and a qualified owner that allows the qualified owner to occupy a community land trust improvement located on community land trust land and includes at least the following:**

**(1) Affordability restrictions.**

**(2) Restrictions for resale or transfer of the community land trust improvement.**

**(3) A provision stating that the community land trust retains an interest in the community land trust land.**

**(4) The initial appraised value of the community land trust improvement at the time the lease is entered into or at the**



time otherwise specified.

(5) The monthly fee that the qualified owner must pay to the community land trust for use of the community land trust land.

(6) A term of ninety-nine (99) years that may be renewed.

(g) As used in this section, "qualified owner" means an individual who is a member of a household with annual household income that is not more than eighty percent (80%) of the median household income in the community land trust land's surrounding area, as determined according to the median household income amounts published by the United States Department of Housing and Urban Development at the time the ground lease is entered into.

(h) The assessed value of the land held by a community land trust in an assessment year is equal to the assessed value of the land at the time land was acquired by the community land trust.

(i) For purposes of making a reassessment of a community land trust improvement under section 4.2 of this chapter or an annual adjustment under section 4.5 of this chapter, the assessed value of a community land trust improvement after the initial assessment under this section may not exceed the maximum amount for which the community land trust improvement may be sold or transferred as set forth in the affordability restrictions of the ground lease to which the community land trust improvement is subject."

Page 45, between lines 29 and 30, begin a new paragraph and insert:

"SECTION 1. IC 6-1.1-50.1 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]:

**Chapter 50.1. Credit for Community Land Trust Property**

**Sec. 1.** The credit provided by this chapter applies to assessment dates occurring after December 31, 2025.

**Sec. 2.** As used in this chapter, "net property tax" means liability for the tax imposed on property under this article determined after the application of all credits and deductions under this article but does not include any interest or penalty imposed under this article.

**Sec. 3.** As used in this chapter, "qualified owner" has the meaning set forth in IC 6-1.1-4-47(g).

**Sec. 4.** A qualified owner whose property is assessed under IC 6-1.1-4-47 is entitled to a credit in an amount equal to thirty percent (30%) of the qualified owner's net property tax due.

**Sec. 5.** The department of local government finance shall



**prescribe a form on which a qualified owner may claim the credit provided under this chapter."**

Renumber all SECTIONS consecutively.

(Reference is to EHB 1427 as printed April 2, 2025.)

BASSLER

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SENATE MOTION

Mr. President: I move that Engrossed House Bill 1427 be amended to read as follows:

Page 121, between lines 11 and 12, begin a new paragraph and insert:

"SECTION 77. IC 20-46-1-23 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 23. Notwithstanding any other law, including any amendments made to this chapter and IC 3-10-9-3 in the 2025 regular session of the general assembly, the governing body of a school corporation that adopts a resolution to place a referendum on the ballot under section 8 of this chapter on or before June 30, 2025, is eligible to place the referendum question on the ballot in the fall election of calendar year 2025."**

Renumber all SECTIONS consecutively.

(Reference is to EHB 1427 as printed April 2, 2025.)

BROWN L

