FAEGRE DRINKER

2022 Indiana Legislative Update #5 **BOMA Indianapolis**



February 4, 2022

There was a lot of action in the first half of session. It appears as though the second half will be just as hectic. There were over 800 bills filed this year. Over 250 still remain going into the second half. This session has been inundated with many socially charged issues. Particularly in the areas of education and social mandates. Look for the Senate to cut back on some of the political, social and fiscal matters passed by the house. The filing deadline for all candidates is today at noon.

TAXES

HB1002 VARIOUS TAX MATTERS. (BROWN T) Repeals a provision that would require the budget agency to transfer the amount of combined excess reserves that exceed \$2,500,000,000 in the calendar year 2022 to the pre-1996 account of the Indiana state teachers' retirement fund. Amends provisions that provide for an automatic taxpayer refund if sufficient excess reserves are available to: (1) clarify the tax return filing requirement for a refund; (2) require that refunds be distributed before May 1 of the calendar year immediately following the year in which a determination is made that the state has excess reserves; (3) remove provisions that require a taxpayer to have adjusted gross income tax liability in order to qualify for the refund; and (4) remove provisions that require the refund to be made in the form of a refundable tax credit. Provides that the minimum valuation limitation applicable to the total amount of a taxpayer's assessable depreciable personal property in a taxing district is 30% of the adjusted cost of the depreciable personal property purchased before January 2, 2022. Provides an exemption from the 30% minimum valuation limitation for new depreciable personal property purchased after January 1, 2022. Requires the department of local government finance to develop or amend forms for property taxation of assessable depreciable personal property. Repeals the utility receipts and utility services use taxes. Provides a state income tax credit for property taxes paid on certain business personal property. Specifies a formula for determining the amount of the credit. Removes the double direct test currently applied in production sales tax exemptions. Phases down the individual adjusted gross income tax rate from 3.23% in 2022 to 3% in 2026 and thereafter. Allows a taxpayer to elect a special property tax valuation method for mini-mill equipment. Requires a utility that is subject to the jurisdiction of the Indiana utility regulatory commission (IURC) for the approval of rates and charges to file a rate adjustment with the IURC that adjusts the utility's rates and charges to reflect the repeal of the utility receipts tax. Requires a utility that is: (1) subject to the utility receipts tax; and (2) not under the jurisdiction of the IURC; to adjust the utility's rates and charges to reflect the repeal of the utility receipts tax. Requires each utility to provide notice to the utility's customers that the adjustment in rates and charges reflects the repeal of the utility receipts tax. Specifies definitions for the income tax credit for property taxes paid on certain business personal property. Specifies how certain taxpayers claim the tax credit. Specifies taxpayer procedure for

the repeal of the utility receipts and utility services use tax. Makes conforming changes.

Current Status: 2/1/2022 - Referred to Senate Tax and Fiscal Policy

All Bill Status: 2/1/2022 - First Reading

1/20/2022 - Senate sponsor: Senator Mishler

1/20/2022 - Rule 105.2 suspended

1/20/2022 - Third reading passed; Roll Call 39: yeas 68, nays 25

1/20/2022 - House Bills on Third Reading

1/18/2022 - Amendment #15 (Campbell) failed; Roll Call 36: yeas 25, navs 57

1/18/2022 - Amendment #18 (Porter) failed; Roll Call 32: yeas 26, navs 60

1/18/2022 - Second reading ordered engrossed

1/18/2022 - Amendment #10 (Campbell) failed; Roll Call 35: yeas 25, nays 59

1/18/2022 - Amendment #22 (Klinker) failed; Roll Call 34: yeas 26, navs 58

1/18/2022 - Amendment #19 (Porter) failed; Roll Call 33: yeas 26, nays 59

1/18/2022 - Amendment #12 (Porter) failed; Roll Call 31: yeas 26, nays 60

1/18/2022 - Amendment #12 (Porter) failed;

1/18/2022 - Amendment #11 (Pryor) failed; Roll Call 30: yeas 26, nays 58

1/18/2022 - Amendment #9 (Pryor) failed; Roll Call 29: yeas 25, nays 59

1/18/2022 - Amendment #3 (DeLaney) failed; Roll Call 28: yeas 26, nays 60

1/18/2022 - Amendment #4 (DeLaney) failed; Roll Call 27: yeas 27, nays 59

1/18/2022 - Amendment #2 (Hamilton) failed; Roll Call 26: yeas 30, nays 57

1/18/2022 - Amendment #1 (Hamilton) failed; voice vote

1/18/2022 - Amendment #8 (Porter) failed; Roll Call 25: yeas 27, nays 56

1/18/2022 - Amendment #7 (Porter) failed; Roll Call 24: yeas 27, nays 56

1/18/2022 - House Bills on Second Reading

1/13/2022 - Committee Report amend do pass, adopted

1/12/2022 - House Committee recommends passage, as amended Yeas: 15; Nays: 7;

1/12/2022 - added as coauthor Representative Judy

1/12/2022 - House Ways and Means, (Bill Scheduled for

Hearing); **Time & Location:** 3:30 PM, Rm. 404

1/11/2022 - added as coauthor Representative O'Brien T

1/4/2022 - Referred to House Ways and Means

1/4/2022 - First Reading

1/4/2022 - Coauthored by Representative Leonard

1/4/2022 - Authored By Timothy Brown

State Bill Page: HB1002

HB1034 TAX INCREMENT FINANCING. (TORR J) Provides that a lien resulting from an agreement between a commission and a taxpayer in an allocation area takes priority over any existing or

subsequent mortgage, other lien, or other encumbrance on the property, and must have parity with a state property tax lien under IC 6-1.1-22-13. Provides that a lien resulting from a taxpayer agreement will have the priority of real property taxes and may be enforced and collected in all respects as real property taxes.

Current Status: 2/1/2022 - Referred to Senate Tax and Fiscal Policy

All Bill Status: 2/1/2022 - First Reading

1/25/2022 - Referred to Senate

1/24/2022 - Senate sponsors: Senators Holdman and Mishler 1/24/2022 - Third reading passed; Roll Call 56: yeas 92, nays 2

1/24/2022 - House Bills on Third Reading 1/20/2022 - Second reading ordered engrossed 1/20/2022 - House Bills on Second Reading

1/18/2022 - Committee Report amend do pass, adopted 1/13/2022 - House Ways and Means, (Bill Scheduled for Hearing); **Time & Location:** 10:00 AM, Rm. 404 1/6/2022 - House Ways and Means, (Bill Scheduled for

Hearing); **Time & Location:** 1:00 PM, Rm. 404 1/4/2022 - Referred to House Ways and Means

1/4/2022 - First Reading

1/4/2022 - Authored By Jerry Torr

State Bill Page: HB1034

SB116 PROPERTY TAX PAYMENTS. (FREEMAN A) Provides that a county treasurer shall waive the delinquent property tax penalty if a taxpayer or taxpayer's representative: (1) petitions the county treasurer to waive the penalty not later than 30 days after the due date of the installment subject to the penalty; and (2) files with the petition written proof that during the seven day period ending on the installment due date the taxpayer or an immediate family member of the taxpayer died. Provides that the county treasurer shall give written notice to the taxpayer or the taxpayer's representative by mail of the treasurer's determination on the petition not later than 30 days after the petition is filed. Provides that the department of local government finance shall prescribe the form of the petition and the type of written proof required. Provides that a taxpayer or a taxpayer's representative may appeal a determination of the county treasurer to deny a penalty waiver by filing a notice in writing with the treasurer not more than 45 days after the treasurer gives the taxpayer or the taxpayer's representative notice of the determination.

Current Status: 2/2/2022 - Referred to House

All Bill Status: 2/1/2022 - Cosponsor: Representative Pryor

2/1/2022 - House sponsor: Representative Speedy

2/1/2022 - Third reading passed; Roll Call 146: yeas 49, navs 0

2/1/2022 - Senate Bills on Third Reading

1/31/2022 - added as coauthor Senator Randolph 1/31/2022 - Second reading ordered engrossed 1/31/2022 - Senate Bills on Second Reading

1/27/2022 - Committee Report do pass, adopted

1/27/2022 - Senate Committee recommends passage Yeas: 6; Nays: 0

1/27/2022 - Senate Local Government, (Bill Scheduled for

Hearing); **Time & Location:** 9:00 AM, Rm. 233 1/20/2022 - added as second author Senator Sandlin 1/4/2022 - Referred to Senate Local Government

1/4/2022 - First Reading

1/4/2022 - Authored By Aaron Freeman

State Bill Page: SB116

SB145 PROPERTY TAX MATTERS. (BUCHANAN B) Provides that a county assessor or township assessor (if any) may request the department of local government finance (department) to perform a state conducted assessment of commercial real property used for retail purposes that is at least 100,000 square feet and that is occupied by the original owner or by a tenant for which the improvement was built for a specific assessment date. Sets out the procedures for a state conducted assessment. Provides that the true tax value of commercial real property used for retail purposes that is at least 100,000 square feet and that is occupied by the original owner or by a tenant for which the improvement was built shall be determined by the cost approach for the first 10 years of occupancy of the property, less normal depreciation and normal obsolescence under the rules and quidelines of the department. Requires the department to annually establish a standard construction cost per square foot for these properties for each region based on the average market cost in the state to be used for purposes of the assessment, unless the taxpayer has provided the taxpayer's determination of actual construction costs to the appropriate assessing official not later than 45 days after the date of the assessment notice that is the subject of the review. Requires the taxpayer, if a taxpayer has provided the taxpayer's determination of actual construction cost within 45 days after the assessment notice, to provide to the county property tax assessment board of appeals (PTBOA) information necessary to determine the actual construction costs for the real property. Requires that the taxpayer's actual construction costs must be used for purposes of the assessment if the PTBOA determines that actual construction costs for the real property are less than the standard construction cost established by the department. Requires the fiscal officer of the county to establish a separate account for the tax receipts that are attributable to the property tax assessment that is the subject of review. Provides that if a taxpayer files a notice of an assessment appeal and a major roadway or traffic pattern located on the property is changed, that change must be considered in the determination of the property's assessed valuation in the appeal.

Current Status: 2/1/2022 - Referred to House

All Bill Status: 2/1/2022 - added as coauthors Senators Ford J.D. and Melton

1/31/2022 - Cosponsors: Representatives Schaibley and Thompson

1/31/2022 - House sponsor: Representative Brown T

1/31/2022 - Third reading passed; Roll Call 107: yeas 49, nays 0

1/31/2022 - added as coauthor Senator Raatz

1/31/2022 - added as coauthors Senators Qaddoura and Niemeyer

1/31/2022 - Senate Bills on Third Reading

1/27/2022 - Second reading ordered engrossed

1/27/2022 - Senate Bills on Second Reading

1/25/2022 - added as coauthor Senator Randolph

1/25/2022 - Committee Report amend do pass, adopted

1/25/2022 - Senate Committee recommends passage, as amended

Yeas: 12; Nays: 0;

1/25/2022 - Senate Tax and Fiscal Policy, (Bill Scheduled for

Hearing); **Time & Location:** 8:30 AM, Rm. 431

1/4/2022 - Referred to Senate Tax and Fiscal Policy

1/4/2022 - First Reading

1/4/2022 - Coauthored by Senators Boots and Baldwin

1/4/2022 - Authored By Brian Buchanan

State Bill Page: SB145

SB166 PUBLIC-PRIVATE AGREEMENTS. (WALKER K) Provides, in certain counties exceeding a specified population parameter, that a governmental body may enter into a public-private agreement with respect to a transportation project. Provides that any public-private agreement

with respect to a transportation project may use availability payments to finance all or a portion of the project. Provides that a governmental body may also enter into a development agreement with a private party for the development, construction, and financing of a privately owned and operated transportation or infrastructure project if the development agreement meets certain conditions. Specifies the contents of public-private agreements for transportation facilities or transportation projects and establishes requirements for the operator of the transportation facility or transportation project. Provides for a property tax exemption and a sales tax exemption. Defines terms.

Current Status: 2/2/2022 - Referred to House

All Bill Status: 2/1/2022 - House sponsor: Representative Pressel

2/1/2022 - Third reading passed; Roll Call 153: yeas 49, nays 0

2/1/2022 - added as coauthor Senator Buck 2/1/2022 - Senate Bills on Third Reading

1/31/2022 - Amendment #2 (Walker K) prevailed; Roll Call 100: yeas

38, nays 10

1/31/2022 - Second reading amended, ordered engrossed

1/31/2022 - Amendment #2 (Walker K) prevailed;

1/31/2022 - added as second author Senator Holdman

1/31/2022 - Senate Bills on Second Reading

1/27/2022 - Senate Bills on Second Reading

1/25/2022 - added as coauthor Senator Ford Jon

1/25/2022 - Committee Report amend do pass, adopted

1/25/2022 - Senate Committee recommends passage, as amended

Yeas: 13; Nays: 0;

1/25/2022 - Senate Tax and Fiscal Policy, (Bill Scheduled for

Hearing); Time & Location: 8:30 AM, Rm. 431

1/18/2022 - Senate Tax and Fiscal Policy, (Bill Scheduled for

Hearing); **Time & Location:** 9:30 AM, Rm. 431 1/4/2022 - Referred to Senate Tax and Fiscal Policy

1/4/2022 - First Reading

1/4/2022 - Authored By Kyle Walker

State Bill Page: SB166

SB190 WAIVER OF PENALTIES AND INTEREST. (HOLDMAN T) Provides that the fiscal body of a county may adopt an ordinance to establish a property tax amnesty program and require a waiver of interest and penalties added before January 1, 2022, on delinquent taxes and special assessments on real property in the county if: (1) all of the delinquent taxes and special assessments on the real property were first due and payable before January 1, 2022; and (2) before November 1, 2023, the taxpayer has paid all of these delinquent taxes and special assessments and has also paid all of the taxes and special assessments that are first due and payable after December 31, 2021. Requires the waiver of interest and penalties in these circumstances, notwithstanding any payment arrangement entered into by the county treasurer and the taxpayer. Provides that the waiver of interest and penalties under a program shall not apply to interest and penalties added to delinquent property tax installments or special assessments on real property that was purchased or sold in any prior tax sale.

Current Status: 1/31/2022 - Referred to House Ways and Means

All Bill Status: 1/31/2022 - First Reading

1/25/2022 - Referred to House

1/24/2022 - added as coauthors Senators Buck, Becker, Bassler, Glick 1/20/2022 - added as coauthors Senators Niemeyer, Raatz, Qaddoura,

Rogers, Melton

1/20/2022 - added as third author Senator Charbonneau

1/20/2022 - House sponsor: Representative Brown T 1/20/2022 - Third reading passed; Roll Call 33: yeas 46, nays 0 1/20/2022 - Senate Bills on Third Reading 1/18/2022 - Second reading ordered engrossed 1/18/2022 - Senate Bills on Second Reading 1/13/2022 - Senate Bills on Second Reading 1/12/2022 - added as second author Senator Buchanan 1/11/2022 - Committee Report do pass, adopted 1/11/2022 - Senate Committee recommends passage Yeas: 13; Nays: 0; 1/11/2022 - Senate Tax and Fiscal Policy, (Bill Scheduled for Hearing); Time & Location: 9:30 AM, Rm. 431 1/6/2022 - Referred to Senate Tax and Fiscal Policy 1/6/2022 - First Reading

1/6/2022 - Authored By Travis Holdman

State Bill Page: SB190

SB361 ECONOMIC DEVELOPMENT. (MISHLER R) Makes certain amendments to the hoosier business investment tax credit, the economic development for a growing economy tax credit, the headquarters relocation tax credit, and the redevelopment tax credit beginning July 1, 2023. Establishes innovation development district (district) program beginning July 1, 2023. Allows the Indiana economic development corporation (IEDC) to designate an area as a district under certain procedures and enter into an agreement for the terms and conditions of the district. Establishes the innovation development district fund (fund) administered by the IEDC. Provides for the transfer of incremental tax revenue in a district to the fund. Provides that the IEDC may make grants, loans, or investments from the fund for specified purposes. Provides an exemption from wage withholding requirements for an employer within a district that meets certain requirements and procedures. Limits the total amount of credits that the Indiana economic development corporation (IEDC) may award for a calendar year for all taxpayers for all applicable tax credits to \$400,000,000. However, provides that, subject to review by the budget committee, the IEDC may award an additional \$200,000,000, in addition to the \$400,000,000 limit, but that the additional credits shall not be assigned or transferred. Provides that the IEDC may award a tax credit for media production expenses for certain media productions in Indiana beginning July 1, 2023. Requires the Indiana destination development corporation to design and implement a new remote worker grant program to provide grants to new remote workers for certain qualifying expenses beginning July 1, 2023. Limits the total amount of grants that may be awarded under the new remote worker grant program in a fiscal year. Makes conforming changes.

Current Status: 2/2/2022 - Referred to House

All Bill Status: 2/1/2022 - Cosponsors: Representatives Snow C and Jordan

2/1/2022 - House sponsor: Representative Brown T

2/1/2022 - Third reading passed; Roll Call 182: yeas 48, nays 1 2/1/2022 - added as coauthors Senators Buck, Gaskill, Alting

2/1/2022 - added as third author Senator Niezgodski

2/1/2022 - Senate Bills on Third Reading

1/31/2022 - Second reading amended, ordered engrossed 1/31/2022 - Amendment #1 (Mishler) prevailed; voice vote

1/31/2022 - added as coauthor Senator Busch

1/31/2022 - Senate Bills on Second Reading

1/27/2022 - Committee Report amend do pass, adopted

1/27/2022 - Senate Committee recommends passage, as amended

Yeas: 11; Nays: 1

1/27/2022 - Senate Appropriations, (Bill Scheduled for Hearing); **Time**

& Location: 9:00 AM, Rm. 431

1/24/2022 - added as coauthor Senator Ford Jon

1/24/2022 - added as second author Senator Holdman

1/20/2022 - Senate Appropriations, (Bill Scheduled for Hearing); **Time**

& Location: 9:00 AM, Rm. 431

1/11/2022 - Referred to Senate Appropriations

1/11/2022 - First Reading

1/11/2022 - Authored By Ryan Mishler

State Bill Page: SB361

SB382 VARIOUS TAX MATTERS. (HOLDMAN T) Allows certain corporations to make an election to determine the corporation's state adjusted gross income tax under specified provisions. Requires all wagering taxes to be reported and remitted electronically through the department of state revenue (department) online tax filing program. Amends the distribution date for certain alcoholic beverage tax revenue and wagering tax and fee revenue. Clarifies provisions regarding application of the sales tax to transactions in which a person acquires an aircraft for rental or leasing in the ordinary course of the person's business. Reorganizes and revises provisions that apply to the sales tax exemption for nonprofit organizations. Reorganizes and revises provisions regarding sales tax exemptions for utilities. Amends sales tax provisions that apply to wholesale sales. Clarifies that a marketplace facilitator is considered the retail merchant for transactions it facilitates on its marketplace regardless as to whether the marketplace facilitator has a contractual relationship with the seller. Allows nonresident shareholders and partners of a partnership to make an election to opt out of withholding tax requirements in certain specified circumstances. Clarifies the reporting process used for distribution of local income tax revenue to conform to current practice. Amends due date provisions for returns, refunds, assessments, or other submissions under the state income tax and financial institutions tax. Provides that an election by a corporation to make a consolidated return continues to apply following a corporate reorganization or sale. Makes technical and clarifying changes to the procedures for reporting federal partnership audit adjustments. Increases the number of years a local income tax (LIT) expenditure tax rate for correctional facilities and rehabilitation facilities may be imposed from 22 to 25 years in the case of a tax rate adopted after June 30, 2022. Adds procedures to allow the department to offset LIT distributions to local units when an over distribution has been made either in error or because a taxpayer refund is approved after the distribution. Makes a technical correction to tax penalty provisions that apply to pass through entities. Reduces the tax rate imposed on the distribution of closed system cartridges beginning July 1, 2022, from 25% to 15% of the wholesale price. Requires remote sellers to collect the tobacco product tax on taxable products. Provides a more specific definition of "tobacco products" for purposes of the tobacco products tax. Imposes a tax on the distribution of alternative nicotine products in Indiana based on a rate of \$0.40 per ounce of the product weight as listed by the manufacturer. Defines "alternative nicotine products" for purposes of the tax. Beginning January 1, 2023, provides for a \$0.72 per cigar tobacco products tax cap for cigars with a wholesale price exceeding \$3 per cigar. Clarifies that, in the case of distributor to distributor transactions, the tobacco products tax is imposed at the time a distributor first receives the tobacco products in Indiana. Amends provisions that apply to a refund of a tobacco products license fee when a license is surrendered to the department before its expiration. Imposes a penalty on retailers who purchase tobacco products or cigarettes from a distributor who has not obtained a registration certificate from the department (or whose registration certification is revoked or suspended). Authorizes the department to revoke or suspend a registration certificate for failure to comply with certain reporting requirements. Provides the basis upon which the department may refuse to issue or renew a registration certificate. Provides that the department may require reporting of any

information reasonably necessary to determine alcoholic beverage excise tax liability. Clarifies provisions that specify the effective date of an innkeeper's tax ordinance and the subsequent tax collection duties of the department. Adds similar provisions under the food and beverage tax. Requires the budget agency to transfer \$7,100,000 from the state general fund to the Indiana geographic information office (office) to be used for the purposes of funding the office and the implementation of the geographic information system (GIS) for the department of revenue local income tax purposes. Requires the budget agency to create a report on the current GIS related contract costs for all state agencies that could be eliminated in order to offset the required future state appropriations needed to fund the office and submit the report to the interim study committee on fiscal policy before November 1, 2022. Makes conforming changes. Changes population parameters to reflect the population count determined under the 2020 decennial census.

Current Status: 2/2/2022 - Referred to House

All Bill Status: 2/1/2022 - House sponsor: Representative Brown T

2/1/2022 - Third reading passed; Roll Call 129: yeas 37, nays 12

2/1/2022 - Senate Bills on Third Reading 1/31/2022 - Senate Bills on Third Reading

1/27/2022 - added as second author Senator Buchanan

1/27/2022 - Second reading ordered engrossed 1/27/2022 - Senate Bills on Second Reading

1/25/2022 - Committee Report amend do pass, adopted

1/25/2022 - Senate Committee recommends passage, as amended

Yeas: 8; Nays: 2

1/25/2022 - Senate Tax and Fiscal Policy, (Bill Scheduled for

Hearing); **Time & Location:** 8:30 AM, Rm. 431 1/11/2022 - Referred to Senate Tax and Fiscal Policy

1/11/2022 - First Reading

1/11/2022 - Authored By Travis Holdman

State Bill Page: SB382

PLANNING & ZONING

HB1106 EMINENT DOMAIN. (GOODRICH C) Makes changes to condemnation proceedings in which appraisers are appointed after December 31, 2022. Requires a city or town to obtain the county legislative body's approval of a condemnation of property within the unincorporated area of the county.

Current Status: 2/2/2022 - Referred to Senate Local Government

All Bill Status: 2/2/2022 - First Reading

1/26/2022 - Referred to Senate

1/25/2022 - Senate sponsors: Senators Buck and Doriot

1/25/2022 - Third reading passed; Roll Call 97: yeas 66, nays 24

1/25/2022 - House Bills on Third Reading

1/24/2022 - added as coauthor Representative Moed

1/24/2022 - Second reading ordered engrossed

1/24/2022 - House Bills on Second Reading

1/20/2022 - Committee Report amend do pass, adopted

1/19/2022 - House Committee recommends passage, as amended

Yeas: 8; Nays: 3

1/19/2022 - House Local Government, (Bill Scheduled for

Hearing); **Time & Location:** 10:30 AM, Rm. 156-B 1/4/2022 - Referred to House Local Government

1/4/2022 - First Reading

1/4/2022 - Coauthored by Representatives Hostettler and Prescott

1/4/2022 - Authored By Chuck Goodrich

State Bill Page: HB1106

HB1260 DEPARTMENT OF LOCAL GOVERNMENT FINANCE. (LEONARD D) Makes changes to requirements for federal economic stimulus funds. Requires the budget agency to augment from the state general fund the amount appropriated for the secretary of state's administration fund, by an amount not to exceed \$3,200,000, the amount necessary to meet the secretary of state's obligation for election security consultant services. Requires the budget agency, if the office of management and budget determines funds appropriated for the career accelerator fund is an ineligible use of funds under the American Rescue Plan Act, to augment from the state general fund the amount appropriated for the career accelerator fund by an amount not to exceed \$10,000,000. Allows the budget agency to augment and appropriate amounts appropriated for local law enforcement training grants. Provides that certain churches and religious societies are not required to file a personal property tax return. Provides that a county assessor shall provide electronic access to property record cards on the county's official Internet web site. Requires the department of local government finance to notify a company if any of the company's property that was previously assessed by the department of local government finance will instead be assessed by the township assessor, or the county assessor if there is not a township assessor for the township. Provides that the authority of a property tax assessment board of appeals (county board) is not limited to review the ongoing eligibility of a property for an exemption. Provides timing clarifications for property tax deductions for taxpavers who are over age 65 or who are disabled veterans, and for the over age 65 circuit breaker credit. Provides that the assessor shall provide a report to the county auditor describing any physical improvements to the property. Defines the term "taxpayer" for purposes of the procedures for review and appeal of assessments and corrections of errors. Provides that in an appeal, an assessment as last determined by an assessing official or the county board is presumed to equal a property's true tax value until rebutted by evidence presented by the parties. Provides that a county auditor shall submit a certified statement to the department of local government finance (DLGF) not later than September 1 in a manner prescribed by the DLGF. Specifies certain dates with regard to the adjustment of maximum tax rates after a reassessment or annual adjustment. For reports filed by county boards with the DLGF, changes the requirement for the total number of "notices" to be filed to the total number of "appeals" to be filed. Requires additional information to be filed in such reports. Provides that the term "tax representative" does not include an attorney who is a member in good standing of the Indiana bar or any person who is a member in good standing of any other state bar and who has been granted temporary admission to the Indiana bar in order to represent a party before the property tax assessment board of appeals or the DLGF. Provides that the DLGF may not review certain written complaints if such a complaint is related to a matter that is under appeal. Provides that for certain airport development zones and allocation areas established after June 30, 2024, "residential property" refers to the assessed value of property that is allocated to the 1% homestead land and improvement categories in the county tax and billing software system, along with the residential assessed value as defined for purposes of calculating the rate for the local income tax property tax relief credit designated for residential property. Provides formulas for school corporations that propose to impose property taxes under a referendum tax levy. Provides that the property tax rate imposed under the provision for the public safety officers survivors' health coverage cumulative fund is exempt from the adjustment of maximum tax rates after reassessment or annual adjustment. Removes the

sunset provision on the \$1 pro bono legal service fee. Allows a county surveyor to send relocation requirements for a proposed regulated drain by either registered mail or certified mail (current law requires the relocation requirements be sent by registered mail). Repeals various property tax provisions.

Current Status: 2/2/2022 - Referred to Senate Appropriations

All Bill Status: 2/2/2022 - First Reading

1/27/2022 - Senate sponsors: Senators Bassler, Holdman, Buchanan 1/27/2022 - Third reading passed: Roll Call 126: yeas 92, navs 3

1/27/2022 - House Bills on Third Reading

1/26/2022 - Amendment #2 (Porter) ruled out of order 1/26/2022 - Second reading amended, ordered engrossed

1/26/2022 - Amendment #2 (Porter) ruled out of order voice vote

1/26/2022 - Amendment #5 (Pryor) failed; voice vote 1/26/2022 - Amendment #4 (Porter) failed; voice vote

1/26/2022 - Amendment #1 (Thompson) prevailed; voice vote

1/26/2022 - House Bills on Second Reading

1/24/2022 - Committee Report amend do pass, adopted

1/20/2022 - Senate Committee recommends passage, as amended

Yeas: 19; Nays: 0;

1/20/2022 - House Ways and Means, (Bill Scheduled for

Hearing); Time & Location: 10:00 AM, Rm. 404

1/20/2022 - House Ways and Means, (Bill Scheduled for

Hearing); **Time & Location:** 10:00 AM, Rm. 404 1/13/2022 - added as coauthor Representative Heine 1/13/2022 - House Ways and Means, (Bill Scheduled for

Hearing); **Time & Location:** 10:00 AM, Rm. 404 1/10/2022 - Referred to House Ways and Means

1/10/2022 - First Reading

1/10/2022 - Authored By Daniel Leonard

State Bill Page: HB1260

HB1262 OUTDOOR ADVERTISING SIGNS. (CHERRY R) Provides that if a conforming outdoor advertising sign (sign) cannot be elevated or relocated within the market area due to a change along the interstate and primary system or any other highway, it is considered a total taking of a real property interest in the sign, including the sign structure. Provides that an owner is entitled to full and just compensation for the taking of a sign in the amount of the fair market value of the sign and any other property right associated with the sign. Requires an appraiser to calculate the fair market value of a sign using more than one valuation approach.

Current Status: 2/2/2022 - Referred to Senate Judiciary

All Bill Status: 2/2/2022 - First Reading

1/26/2022 - Referred to Senate

1/25/2022 - Senate sponsors: Senators Crider and Boots

1/25/2022 - Third reading passed; Roll Call 82: yeas 85, nays 4

1/25/2022 - House Bills on Third Reading

1/24/2022 - Second reading ordered engrossed

1/24/2022 - House Bills on Second Reading

1/20/2022 - Committee Report amend do pass, adopted

1/20/2022 - added as coauthor Representative Morris

1/19/2022 - House Committee recommends passage, as amended

Yeas: 12; Nays: 0

1/19/2022 - House Commerce, Small Business and Economic

Development, (Bill Scheduled for Hearing); **Time & Location:** 1:30

PM, Rm. 156-C

1/13/2022 - added as coauthors Representatives Pressel and Austin

1/13/2022 - removed as coauthor Representative Austin

1/12/2022 - House Commerce, Small Business and Economic

Development, (Bill Scheduled for Hearing); **Time & Location:** 2:30

PM, Rm. 156-C

1/10/2022 - Referred to House Commerce, Small Business and

Economic Development 1/10/2022 - First Reading

1/10/2022 - Coauthored by Representative Austin

1/10/2022 - Authored By Robert Cherry

State Bill Page: HB1262

SB29 EMINENT DOMAIN. (BUCK J) Increases the compensation paid in the case of a condemnation taking a fee simple interest in property from the property's fair market value to at least 120% of the fair market value of the property.

Current Status: 1/25/2022 - added as coauthor Senator Randolph

All Bill Status: 1/24/2022 - added as coauthor Senator Bohacek 1/24/2022 - added as third author Senator Kruse

1/24/2022 - added as second author Senator Niemeyer 1/24/2022 - House sponsor: Representative Goodrich

1/24/2022 - Third reading passed; Roll Call 44: yeas 40, nays 7

1/24/2022 - Senate Bills on Third Reading 1/20/2022 - Second reading ordered engrossed 1/20/2022 - Amendment #1 (Pol) failed; voice vote

1/20/2022 - Senate Bills on Second Reading

1/18/2022 - Committee Report amend do pass, adopted

1/13/2022 - Senate Committee recommends passage, as amended

Yeas: 9; Nays: 0;

1/13/2022 - Senate Local Government, (Bill Scheduled for

Hearing); Time & Location: 10:00 AM, Rm. 233

1/6/2022 - Senate Local Government, (Bill Scheduled for

Hearing); **Time & Location:** 10:00 AM, Rm. 233 1/4/2022 - Referred to Senate Local Government

1/4/2022 - First Reading

1/4/2022 - Authored By James Buck

State Bill Page: SB29

state professional may determine the fair market value of real property the department of transportation (INDOT) owns and is seeking to sell under certain conditions. Makes conforming changes. Provides that real property shall be appraised prior to acquisition by INDOT, except under certain conditions concerning donation and valuation of the real property. Requires INDOT to prepare a waiver valuation if an appraisal is unnecessary. Suspends certain rules for persons preparing or reviewing a waiver valuation. Provides that INDOT may sell real property without advertising or competitive bids under certain circumstances. Extends the sunset of certain public-private agreement provisions from June 30, 2023, to June 30, 2031.

Current Status: 1/31/2022 - Referred to House Roads and Transportation

All Bill Status: 1/31/2022 - First Reading

1/18/2022 - House sponsor: Representative Pressel

1/18/2022 - Third reading passed; Roll Call 19: yeas 47, nays 0

1/18/2022 - Senate Bills on Third Reading

1/13/2022 - added as second author Senator Doriot

1/13/2022 - Second reading ordered engrossed

1/13/2022 - Senate Bills on Second Reading

1/11/2022 - Committee Report do pass, adopted

1/11/2022 - Senate Committee recommends passage Yeas: 6; Nays: 1;

1/11/2022 - Senate Homeland Security and Transportation, (Bill Scheduled for Hearing); **Time & Location:** 9:30 AM, Rm. 233

1/4/2022 - Referred to Senate Homeland Security and Transportation

1/4/2022 - First Reading

1/4/2022 - Authored By Michael Crider

State Bill Page: SB157

BUILDING REQUIREMENTS

HB1269 PUBLIC WORKS PROJECTS. (CARBAUGH M) Provides that a contractor that employs 10 or more employees on a design-build public works project must provide its employees access to a training program applicable to the tasks to be performed in the normal course of the employee's employment with the contractor on the public project. Provides that a tier 1 or tier 2 contractor that employs 50 or more journeymen must participate in an apprenticeship or training program that meets certain standards. Requires design-builders and any member of a team working on a design-build public works project to comply with certain statutes. Provides that a public agency awarding a contract for a construction manager as constructor project may not take certain actions based on a bidder's, offeror's, or contractor's entering into, refusing to enter into, adhering to, or refusing to adhere to an agreement with a labor organization.

Current Status: 2/2/2022 - Referred to Senate Pensions and Labor

All Bill Status: 2/2/2022 - First Reading

1/26/2022 - Referred to Senate

1/25/2022 - Senate sponsors: Senators Rogers and Kruse

1/25/2022 - Third reading passed; Roll Call 102: yeas 53, nays 38

1/25/2022 - House Bills on Third Reading

1/24/2022 - Second reading ordered engrossed

1/24/2022 - House Bills on Second Reading

1/20/2022 - Committee Report amend do pass, adopted

1/20/2022 - House Committee recommends passage, as amended

Yeas: 9; Nays: 4;

1/20/2022 - House Employment, Labor and Pensions, (Bill Scheduled

for Hearing); **Time & Location:** 8:30 AM, Rm. 156-B 1/18/2022 - added as coauthor Representative Carbaugh

1/18/2022 - added as author Representative Torr

1/18/2022 - removed as author Representative Carbaugh

1/18/2022 - removed as coauthor Representative Torr

1/10/2022 - Referred to House Employment, Labor and Pensions

1/10/2022 - First Reading

1/10/2022 - Coauthored by Representative Torr

1/10/2022 - Authored By Martin Carbaugh

State Bill Page: HB1269

SB139 MANUFACTURED HOUSING IN MOBILE HOME COMMUNITY. (DORIOT B) Prohibits a governmental body from regulating or restricting the installation of a mobile home, manufactured home, or industrialized residential structure within a mobile home community based on the age or size of the mobile home, manufactured home, or industrialized residential structure, regardless of whether: (1) the mobile home, manufactured home, or industrialized residential structure; or (2) the lot on which, or the mobile home community in which, it is or will be located or installed; constitutes a conforming structure or use, or a legal, nonconforming structure or use. Provides that after March 14, 2022: (1) a unit may not adopt, impose, amend, or enforce a regulation, or a provision in a regulation, that violates this prohibition, regardless of when the regulation or provision was originally adopted or imposed; and (2) any provision that: (A) is included in a regulation adopted or imposed by a unit; and (B) violates this prohibition; is void and unenforceable regardless of when the regulation or provision was originally adopted or imposed. Prohibits a unit from adopting, imposing, or enforcing a regulation that mandates size requirements for, or that is based on the age of, a mobile home, a manufactured home, or an industrialized residential structure that will be installed in a mobile home community, regardless of whether the mobile home community, or any part of the mobile home community, constitutes: (1) a conforming structure or use; or (2) a legal, nonconforming structure or use. Provides that after March 14, 2022: (1) a unit may not adopt, impose, amend, or enforce a regulation, or a provision in a regulation, that violates this prohibition, regardless of when the regulation or provision was originally adopted or imposed; and (2) any provision that: (A) is included in a regulation adopted or imposed by a unit; and (B) violates this prohibition; is void and unenforceable regardless of when the regulation or provision was originally adopted or imposed. Amends the statute concerning the reconstruction of nonconforming structures to provide that whenever a legal, nonconforming structure, including: (1) a mobile home; (2) a manufactured home; or (3) an industrialized residential structure; on a parcel of real property used for residential purposes in a mobile home community is removed, the owner of the parcel shall be permitted to replace the structure without losing the status of the structure or parcel as a legal, nonconforming structure or use if the replacement meets the existing statutory requirements. Provides that these provisions concerning the continuing status of the structure or parcel in a mobile home community as a legal, nonconforming structure or use apply after March 14, 2022, regardless of whether: (1) the structure or parcel is conferred status as a legal, nonconforming structure or use; or (2) the legal nonconforming structure is: (A) damaged, destroyed, or removed; or (B) reconstructed, renovated, repaired, or replaced; before or after March 15, 2022.

Current Status: 2/1/2022 - Referred to House

All Bill Status: 1/31/2022 - Cosponsors: Representatives King J and Bartels

1/31/2022 - House sponsor: Representative Miller D

1/31/2022 - Third reading passed; Roll Call 105: yeas 36, nays 13

1/31/2022 - Senate Bills on Third Reading

1/27/2022 - Second reading ordered engrossed

1/27/2022 - Senate Bills on Second Reading

1/24/2022 - Committee Report amend do pass, adopted

1/20/2022 - Senate Committee recommends passage, as amended

Yeas: 7; Nays: 2;

1/20/2022 - Senate Local Government, (Bill Scheduled for

Hearing); **Time & Location:** 10:00 AM, Rm. 233

1/11/2022 - added as second author Senator Rogers

1/4/2022 - Referred to Senate Local Government

1/4/2022 - First Reading

1/4/2022 - Authored By Blake Doriot

State Bill Page: SB139

LANDLORD-TENANT

HB1196 HOMEOWNERS ASSOCIATIONS AND SOLAR POWER. (SPEEDY M) Provides that: (1) a homeowners association may require certain screening and preapproval procedures before an owner of a dwelling unit may install a solar energy system; and (2) a homeowners association may prohibit the installation, use, or removal of a solar energy system under certain circumstances.

Current Status: 2/9/2022 - Senate Judiciary, (Bill Scheduled for Hearing); Time &

Location: 1:30 PM, Rm. 130

All Bill Status: 2/1/2022 - Referred to Senate Judiciary

2/1/2022 - First Reading

1/25/2022 - Referred to Senate

1/24/2022 - Senate sponsors: Senators Rogers and Freeman 1/24/2022 - Third reading passed; Roll Call 64: yeas 82, nays 11

1/24/2022 - House Bills on Third Reading

1/20/2022 - Second reading ordered engrossed

1/20/2022 - House Bills on Second Reading

1/18/2022 - House Bills on Second Reading

1/13/2022 - added as coauthor Representative Hamilton

1/13/2022 - Committee Report amend do pass, adopted

1/12/2022 - House Committee recommends passage, as amended

Yeas: 10; Nays: 0

1/12/2022 - added as coauthor Representative Payne Z

1/12/2022 - House Judiciary, (Bill Scheduled for Hearing); **Time &**

Location: 1:30 PM, Rm. 156-B

1/6/2022 - Referred to House Judiciary

1/6/2022 - First Reading

1/6/2022 - Coauthored by Representative Torr

1/6/2022 - Authored By Mike Speedy

State Bill Page: HB1196

HB1214 RESIDENTIAL EVICTION ACTIONS. (MANNING E) Defines an "eviction action information provider" as a person that compiles, furnishes, or publishes information that: (1) concerns an eviction action that is filed in a court in Indiana; and (2) is available in records kept by a clerk of a court in Indiana with jurisdiction over the eviction action (eviction action information). Prohibits an eviction action information provider from knowingly compiling, furnishing, or publishing eviction action information if: (1) a court has issued an order under the bill's provisions prohibiting disclosure of any records in the eviction action; (2) the record of the eviction action has otherwise been restricted by: (A) a court order; or (B) court rules; and is marked as restricted from public disclosure or is removed from public access; or (3) the eviction action information provider knows that the eviction action information is inaccurate. Prohibits an eviction action information provider from knowingly compiling, furnishing, or publishing eviction action information if the eviction action information fails to reflect material changes to the official record occurring at least 60 days before the date the eviction action information is compiled, furnished, or published. Provides that a violation of these provisions is a deceptive act that is actionable under the deceptive consumer sales act. Requires the plaintiff in a residential eviction action to file a motion to dismiss the action if the case is resolved

between the parties at any time before final adjudication, unless the plaintiff is seeking damages. Provides that if, at any time after an eviction action is filed, no action has been taken by the plaintiff to further prosecute the case for a period of at least 180 days, the court shall provide to the parties written notice: (1) stating the date of the most recent action taken by the plaintiff in the case; and (2) directing the plaintiff to take action to either: (A) further prosecute the case; or (B) dismiss the case; not later than 10 business days after the date of the notice. Provides that if the plaintiff fails to take any action within the prescribed time: (1) the defendant may petition the court to dismiss the case; or (2) the court on its own motion may dismiss the case. Provides that a residential eviction diversion program may not be offered or operated on a statewide or local basis unless: (1) participation in the program is voluntary for all parties; and (2) a local, state, or federal rental assistance program is operational, and funding is available to the parties. Requires the court in which an eviction action is filed to order the clerk of the court and the operator of any state, regional, or local case management system not to disclose or permit disclosure of any records in the case, subject to certain exceptions, if any of the following occur: (1) The action is dismissed. (2) A judgment in favor of the tenant is entered. (3) A judgment against the tenant is later overturned or vacated on appeal. (4) After a judgment is entered against the tenant, the tenant pays all amounts owed to the landlord, resulting in the dismissal of a damages hearing. Provides that if: (1) an eviction action, regardless of when it was filed, results in one of the specified outcomes allowing for the nondisclosure of records in the action; and (2) the court does not issue an order prohibiting the disclosure of any records in the action; the tenant in the action may petition the court in which the eviction action was filed to issue an order prohibiting the disclosure of any records in the action in accordance with the bill's provisions. Provides that the court may: (1) issue an order prohibiting the disclosure of any records in the action; or (2) set the matter for a hearing. Provides that the petitioner bears the burden of proof in any hearing set by the court. Requires the clerk of court or other court administrator to: (1) track all eviction actions with respect to which a nondisclosure order is issued by the court; and (2) on an annual basis: (A) compile, as aggregate data that is subject to public inspection, the information tracked; and (B) include the compiled data in the statutorily required statistical data provided to the office of judicial administration (office) on a periodic basis. Requires the office to include the data provided by the courts in the Indiana Judicial Report.

Current Status: 2/9/2022 - Senate Judiciary, (Bill Scheduled for Hearing); Time &

Location: 1:30 PM, Rm. 130

All Bill Status: 2/2/2022 - Referred to Senate Judiciary

2/2/2022 - First Reading

1/26/2022 - Referred to Senate

1/25/2022 - added as coauthors Representatives Clere and Smith, V

1/25/2022 - Senate sponsor: Senator Koch

1/25/2022 - Third reading passed; Roll Call 78: yeas 89, nays 0

1/25/2022 - House Bills on Third Reading

1/24/2022 - Second reading ordered engrossed

1/24/2022 - House Bills on Second Reading

1/20/2022 - Committee Report amend do pass, adopted

1/19/2022 - House Committee recommends passage, as amended

Yeas: 11: Navs: 0

1/19/2022 - House Judiciary, (Bill Scheduled for Hearing); **Time &**

Location: 1:30 PM, Rm. 156-B

1/6/2022 - Referred to House Judiciary

1/6/2022 - First Reading

1/6/2022 - Coauthored by Representative Jeter

1/6/2022 - Authored By Ethan Manning

State Bill Page: HB1214

HB1221 ELECTRIC VEHICLES AND ELECTRICITY PRICING. (SOLIDAY E) Provides that a person that: (1) owns, operates, or leases electric vehicle (EV) supply equipment; and (2) makes the EV supply equipment available for use by the public for compensation; may charge the public for such use based in whole or in part on the kilowatt hours of electricity sold. Specifies that a person that makes EV supply equipment available for use by the public for compensation, regardless of whether the person charges the public for such use based on: (1) the kilowatt hours of electricity sold; (2) the amount of time spent by an EV at a designated charging space; or (3) a combination of both; is not a public utility solely by reason of engaging in this activity. Authorizes the utility regulatory commission (IURC) to approve: (1) time-varying price structures and tariffs; or (2) other alternative pricing structures and tariffs; for retail energy service. Defines a "public use electric vehicle" (public use EV) as any of the following electric vehicles that is used primarily to serve the public: (1) An electric school bus. (2) An electric transit bus. (3) An electric vehicle used by a public or private commercial enterprise primarily to deliver goods or services to the public. Authorizes an electric utility (defined as a public utility that is subject to the jurisdiction of the IURC) to request approval from the IURC to implement a public use EV pilot program (pilot program) to do any of the following: (1) Install, own, or operate charging infrastructure or make-ready infrastructure to support public use EVs. (2) Provide incentives or rebates to customers to encourage customer investment in public use EVs and in associated EV supply equipment. Sets forth certain required information that an electric utility's request for approval of a pilot program must include. Provides that an electric utility's request for approval of a pilot program may include a request for: (1) assurance of cost recovery for pilot program capital costs, up to the amount of an approved cost estimate; and (2) deferral of pilot program capital costs. Sets forth the processes by which an electric utility may request the IURC's approval of a pilot program. Provides that the IURC shall approve an electric utility's request for approval of a pilot program if the IURC determines that the proposed pilot program is reasonable, just, and in the public interest. Sets forth certain factors that the IURC must consider in making this determination. Specifies that an electric utility is not prohibited from: (1) installing, owning, or operating charging infrastructure or make-ready infrastructure for electric vehicles; and (2) seeking to include the associated capital costs in the electric utility's basic rates and charges by initiating a proceeding before the IURC. Provides that in such a case, the IURC shall approve the inclusion of the capital costs in the electric utility's basic rates and charges if the IURC finds that the capital costs incurred are reasonable, just, and in the public interest. Requires the IURC to adopt rules to implement these provisions.

Current Status: 2/1/2022 - Referred to Senate Utilities

All Bill Status: 2/1/2022 - First Reading

1/25/2022 - Referred to Senate

1/24/2022 - Senate sponsor: Senator Koch

1/24/2022 - Third reading passed; Roll Call 59: yeas 94, nays 0

1/24/2022 - House Bills on Third Reading

1/20/2022 - Second reading amended, ordered engrossed 1/20/2022 - Amendment #1 (Pryor) prevailed; voice vote

1/20/2022 - House Bills on Second Reading

1/18/2022 - Committee Report amend do pass, adopted

1/18/2022 - House Committee recommends passage, as amended

Yeas: 13; Nays: 0

1/18/2022 - House Utilities, Energy and Telecommunications, (Bill Scheduled for Hearing); **Time & Location:** 10:30 AM, House

Chamber

1/12/2022 - added as coauthors Representatives Negele and Hamilton 1/11/2022 - House Utilities, Energy and Telecommunications, (Bill

Scheduled for Hearing); Time & Location: 10:30 AM, House

Chamber

1/6/2022 - Referred to House Utilities, Energy and

Telecommunications 1/6/2022 - First Reading

1/6/2022 - Coauthored by Representative Manning

1/6/2022 - Authored By Edmond Soliday

State Bill Page: HB1221

MISCELLANEOUS

HB1122 REGULATION OF SEXUALLY ORIENTED BUSINESSES. (SPEEDY M) Provides that a sexually oriented business may not operate within 1,000 feet of specified facilities that cater to minors. Allows preexisting sexually oriented businesses until July 1, 2025, to conform their operation to the statute. Establishes a civil enforcement mechanism. Repeals the existing law concerning sexually explicit materials. Makes conforming amendments.

Current Status: 1/26/2022 - Referred to Senate

All Bill Status: 1/25/2022 - added as coauthor Representative Carbaugh

1/25/2022 - Senate sponsors: Senators Freeman, Sandlin, Buck 1/25/2022 - Third reading passed; Roll Call 70: yeas 84, nays 8

1/25/2022 - House Bills on Third Reading

1/24/2022 - Second reading ordered engrossed 1/24/2022 - House Bills on Second Reading

1/20/2022 - Committee Report amend do pass, adopted

1/19/2022 - House Committee recommends passage, as amended

Yeas: 11; Nays: 0

1/19/2022 - House Local Government, (Bill Scheduled for Hearing); **Time & Location:** 10:30 AM, Rm. 156-B 1/13/2022 - added as coauthor Representative Hamilton 1/12/2022 - added as coauthor Representative Morris 1/4/2022 - Referred to House Local Government

1/4/2022 - First Reading

1/4/2022 - Authored By Mike Speedy

State Bill Page: HB1122