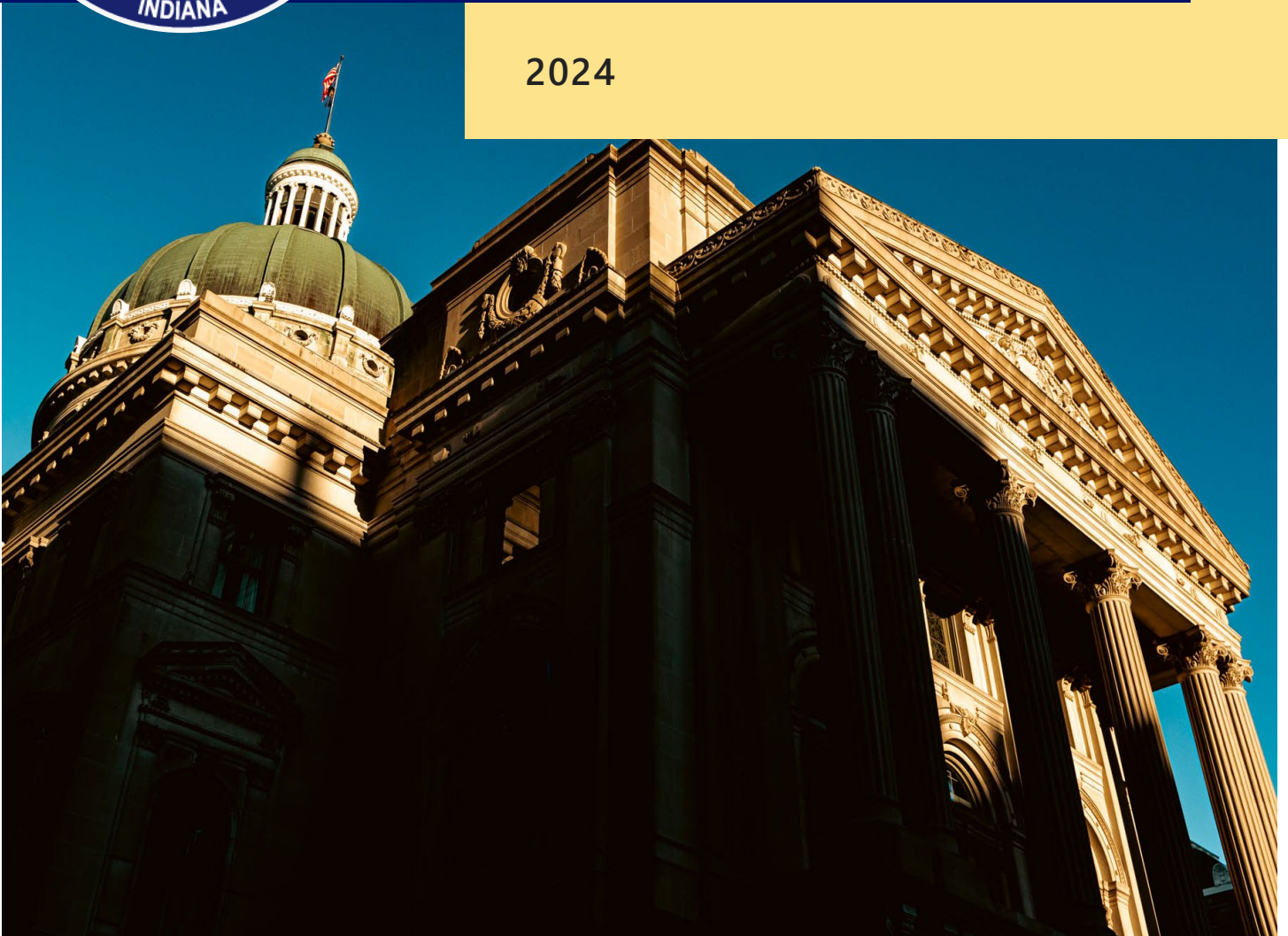




Legislative Synopsis

2024



Last revised: April 2024

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Introduction

The Legislative Synopsis contains a list of legislation passed by the 2023 Indiana General Assembly affecting the Indiana Department of Revenue.

DOR's synopsis has been divided into two parts with each presenting the same information but organized differently. The first part is organized by tax type and the second by bill number.

For each legislative change, the synopsis includes the heading (the relevant tax type in the first part; the Enrolled Act number in the second part), short Summary, Effective Date, affected Indiana Code cites and section of the bill where the language appears.

Finding Indiana Code and Legislation Online

To find laws contained in Indiana Code, acquire more information about recently passed legislation, or to read the bills in their entirety, visit the Indiana General Assembly's website.

Indiana Code is arranged by Title, Article, Chapter and Section. Follow the steps below to find information contained in Indiana Code on the Indiana General Assembly's website:

1. At the top of the webpage, click "Laws" and then click "Indiana Code." Every Title of the Indiana Code appears on this page.
2. Click the Title you want to review.
3. Next, choose the Article you want to review. All the Chapters in the Article are listed on the left side of the page.
4. Click the Chapter you want to review. All Sections of the Chapter will appear, including the Section of the Indiana Code you want to examine.

To view the bill containing the specific language, follow these steps:

1. Click the "Legislation" link on the top of the Indiana General Assembly's webpage.
2. From there, click "Bills" and scroll to the bill number you want. Bills which failed to pass will be displayed in a gray font.
3. When you find the bill, click "Latest Version" to pull up the most recent version of the bill which, if passed, will be titled as an Enrolled Act.
4. Click "Download" to open a PDF of the bill to find the relevant piece of legislation by looking for its SECTION number.

Disclaimer

Legislative synopses are intended to provide nontechnical assistance to the general public. Every attempt is made to provide information that is consistent with the appropriate Enrolled Acts. Any information or guidance not consistent with the appropriate Enrolled Acts is not binding on the department. The information provided herein should serve only as a foundation for further investigation and study of the current law and procedures related to the subject matter covered herein. This document does not meet the definition of a "statement" required to be published in the Indiana Register under IC 4-22-2-7.

Part I: Legislation by Tax Type

Office of Technology (IC 4-13.1)

Code: IC 4-13.1-4

Enrolled Act: SEA 150, Sec. 2

Effective Date: July 1, 2025

- Creates new state standards regarding technology resources, cybersecurity, and infrastructure.
- Provides that each state agency may adopt the following:
 - A policy governing use of technology resources by the public entity's employees. The policy may prohibit an employee of the public entity from using the public entity's technology resources to:
 - engage in lobbying (as defined in IC 2-7-1-9) that is outside the scope of the employee's duties;
 - engage in illegal activity; or
 - violate the public entity's cybersecurity policy; and
 - include disciplinary procedures for violation of the technology resources policy.
 - A cybersecurity policy developed by the Indiana Office of Technology.
 - A training program regarding the state agency's above technology resources policy and cybersecurity policy, completion of which is mandatory for the public entity's employees.
- Requires that not later than December 31 of each odd-numbered year, a state agency may submit to the Indiana office of technology the public entity's cybersecurity policy adopted above.
- Provides that the technology resources policy and cybersecurity policy adopted by a public entity is a public record under IC 5-14-3.
- Requires state agencies that connects to the technology infrastructure of the state after July 1, 2027, must:
 - have completed a cybersecurity assessment within the three-year period immediately preceding the first date after July 1, 2027, on which the public entity connects to the technology infrastructure of the state;
 - complete a cybersecurity assessment at least once every three years after the first date after July 1, 2027, on which the public entity connects to the technology infrastructure of the state;
 - provide proof to the office of the public entity's compliance with the above upon request by the office;
 - have an ".in.gov" or ".gov" domain name; and
 - have a secondary end user authentication mechanism.

Provides that at the discretion of the Indiana Office of Technology, a public entity that is not in compliance with the above may be disconnected from the technology infrastructure of the state.

- Requires that entities that are not a public entity connecting to the technology infrastructure of the state after July 1, 2026, must:
 - have completed a cybersecurity assessment within the two-year period immediately preceding the first date after July 1, 2026, on which the entity connects to the technology infrastructure of the state;
 - complete a cybersecurity assessment at least once every two (2) years after the first date after July 1, 2026, on which the entity connects to the technology infrastructure of the state; and biennially for as long as the entity connects to the technology infrastructure of the state;

- provide proof to the office of the entity's compliance with the above upon request by the office; and
- have a secondary end user authentication mechanism.

Provides that at the discretion of the Indiana Office of Technology, an entity that is not in compliance with the above may be disconnected from the technology infrastructure of the state.

- Provides that in cases where a contract is entered into between a state agency and a person under which the state agency receives a license to use a software application designed to run on generally available desktop or server hardware, a person with which a state agency enters into a contract may not, as a provision of the contract or as a condition of the person entering into the contract:
 - Require that the state agency install or run the software on hardware dedicated solely to the state agency, or otherwise restrict the state agency from installing or running the software on hardware of the state agency's choosing.
 - Require that the state agency install or run the software on hardware dedicated solely to the state agency in order to access government information, or otherwise restrict the state agency from installing or running the software on hardware of the state agency's choosing or accessing government information from the software. Any information created, received, maintained, stored by, or otherwise in the control of software licensed to a state agency or any derivative of the information is considered government information (as defined in IC 4-3-26-7) and owned by the state.

Code: IC 4-13.1-5

Enrolled Act: SEA 150, Sec. 3

Effective Date: July 1, 2025

- Creates new state standards for inventory of artificial intelligence systems.
- Provides that each state agency may:
 - compile, in a form specified by the Indiana Office of Technology, an inventory of all artificial intelligence technologies that are in use; or being developed or considered by the state agency for use by the state agency; and
 - submit the inventory to the Indiana Office of Technology and the executive director of the Legislative Services agency for distribution to the members of the artificial intelligence task force established by IC 2-5-53.7.
- Requires that a state agency's inventory include the following information for each artificial intelligence technology included in the inventory:
 - The vendor of the artificial intelligence technology.
 - A description of the function and capabilities of the artificial intelligence technology.
 - A description of the purpose or purposes for which the state agency uses the artificial intelligence technology; and any purpose in addition to the purpose or purposes described for which the state agency contemplates using the artificial intelligence technology in the future, and examples of the data or information produced by the artificial intelligence technology for each purpose described.
 - Whether the artificial intelligence technology provides the state agency with information or data that is used by the state agency to inform decisions made by the state agency, or decisions, without human intervention, that are implemented by the state agency.
 - The types of information or data used by the artificial intelligence technology and source of the information or data used by the artificial intelligence technology.

- The manner in which the state agency secures the artificial intelligence technology, information or data used by the artificial intelligence technology, and information or data produced by the artificial intelligence technology from unauthorized access.
- Any person with whom the state agency shares the information or data produced by the artificial intelligence technology and the purpose for which the state agency shares the information or data with the person.
- The documented or anticipated benefits and risks of the state agency's use of the artificial intelligence technology for both the state agency; and Indiana residents served by the state agency, and any information or data used by the state agency in the state agency's assessment of the benefits and risks of the state agency's use of the artificial intelligence technology.
- The fiscal effect of the state agency's use of the artificial intelligence technology, including the following:
 - Costs associated with the artificial intelligence technology, including initial acquisition or development costs, and ongoing operating costs, including costs of licensing, maintenance, legal compliance, and data storage and security.
 - Any funding source that is used, or could be used, by the state agency to defray the costs described above.
 - An estimate of the degree to which the costs described above are offset by a reduction in the state agency's operating costs attributable to the state agency's use of the artificial intelligence technology.
- Whether the artificial intelligence technology has been tested or evaluated by an independent third party.
- Whether the data or information produced by the artificial intelligence technology has been evaluated for bias and found to exhibit bias.
- Provides that not later than August 1, 2025, the Indiana Office of Technology may prescribe a form for use by state agencies for compilation and submission of the inventory required by this chapter.
- Provides that this chapter expires December 31, 2027.

Administrative Rules and Procedures (IC 4-22)

Code: IC 4-22-2-28

Enrolled Act: SEA 4, Sec. 13

Effective Date: July 1, 2024

- Removes definition of “total estimated economic impact” from this statute.

Code: IC 4-22-2-31

Enrolled Act: SEA 4, Sec. 14

Effective Date: July 1, 2024

- Adds “electronic mail” to the types of authorization a state agency may submit to the attorney general for approval of its rules.

Code: IC 4-22-2-37.1

Enrolled Act: SEA 4, Sec. 15

Effective Date: July 1, 2024

- Adds, unless otherwise provided by IC 4-22-2.3-2, the subject of the provisional rule, including all amendments to the provisional rule, may not be subsequently extended under this section or section 37.2 of this chapter.

Code: IC 4-22-2.1-5

Enrolled Act: SEA 4, Sec. 18

Effective Date: July 1, 2024

- Adds a requirement that agencies submit a copy of the notice of the first public comment period and regulatory analysis published under IC 4-22-2-23 to the small business ombudsman not later than the publication of the notice of the first public comment period.

Code: IC 4-22-2.3-10

Enrolled Act: SEA 4, Sec. 21

Effective Date: July 1, 2024

- Creates the ability for an agency to adopt interim rules under IC 4-22-2-37.2 to implement a reduction, a full or partial waiver, or an elimination of a fee, fine, or civil penalty included in a rule adopted under IC 4-22-2.
- Provides that the interim rule authorized under this section expires not later than January 1 of the fifth year after the year in which the rule is accepted for filing by the publisher of the Indiana Register.
- Provides that the interim rule may be continued if the agency readopts the rule without changes in conformity with the procedures in IC 4-22-2.6-3 through IC 4-22-2.6-9; or with or without changes in conformity with the procedures in IC 4-22-2-23 through IC 4-22-2-36.
- Provides that alternatively, the interim rule may be continued in another interim rule only if the governor determines under IC 4-22-2-37.2(c) that the policy options available to the agency are so limited that the use of the additional notice, comment, and review procedures in IC 4-22-2-23 through IC 4-22-2-36 would provide no benefit to persons regulated or otherwise affected by the rule.

Code: IC 4-22-2.6-3

Enrolled Act: SEA 4, Sec. 23

Effective Date: July 1, 2024

- Amends the timeframe that an agency may readopt a rule, by requiring that the agency not later than January 1 of the year preceding the year in which the rule expires, as opposed to the fourth year after the year in which the rule takes effect.

Electronic Payments to Government (IC 5-27)

Code: IC 5-27-2-1.1

Enrolled Act: SEA 180, Sec. 1

Effective Date: July 1, 2024

- Defines "administrative branch governmental body" to mean an agency, a board, a commission, a department, a bureau, or another entity of the administrative branch of state government.
- Clarifies that the term includes a body corporate and politic of the state created by state statute, but does not include a state elected official's office, a state educational institution (as defined in IC 21-7-13-32), or the judicial or legislative department of state government.

Code: IC 5-27-2-1.7

Enrolled Act: SEA 180, Sec. 2

Effective Date: July 1, 2024

- Defines "central bank digital currency" means a digital medium of exchange, unit of account, or store of value, that is currently issued or adopted, or that may be issued or adopted, by the United States Federal Reserve System, the United States government, a foreign government, a foreign reserve system, or a foreign sanctioned central bank and that is made directly available to consumers by the issuing or adopting entity.
- Clarifies that the term includes any digital medium of exchange, digital unit of account, or digital store of value that is processed or validated directly by the issuing or adopting entity.

Code: IC 5-27-4-1

Enrolled Act: SEA 180, Sec. 3

Effective Date: July 1, 2024

- Provides a governmental body may neither accept payment made with a central bank digital currency or require payment to be made with a central bank digital currency, for any service, tax, license, permit, fee, information, or other amount due the governmental body.
- Further prohibits an administrative branch governmental body from advocating for or supporting the testing, adoption, or implementation of a central bank digital currency by the United States government.

Sales and Use Tax (IC 6-2.5)

Code: IC 6-2.5-2-1

Enrolled Act: SEA 228, Sec. 4

Effective Date: January 1, 2024 (Retroactive)

- Changes the economic threshold test for remote sellers into Indiana by removing the 200 separate transaction threshold, meaning that remote sellers are only required to register as a retail merchant if they meet the \$100,000 in gross revenue threshold.

Code: IC 6-2.5-3.5-21

Enrolled Act: SEA 35, Sec. 183

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” to the “state comptroller.”

Code: IC 6-2.5-5-2

Enrolled Act: SEA 35, Sec. 184

Effective Date: July 1, 2024

- Makes a technical change, splitting a reference to “a transaction” from end of the subsection to the beginning of the following subdivisions.

Code: IC 6-2.5-5-5.1

Enrolled Act: SEA 228, Sec. 5

Effective Date: January 1, 2025

- Adds an exception to the requirement that a business perform a utility study in order to claim a sales tax utility exemption for manufacturing and production for restaurants, defined as retail merchants that receive 75% or more of their receipts from the sale of prepared food.
- Provides that restaurants can elect to receive a 50% exemption from sales tax on electricity on by submitting the required forms provided by DOR.
- Provides that DOR shall issue a partial exemption certificate to the utility and any third-party suppliers, if applicable. The election may also be submitted with a claim for refund.
- Provides that the election is irrevocable for any period for which the partial exemption has already been claimed, but it can be withdrawn on a prospective basis.

Code: IC 6-2.5-5-8.2

Enrolled Act: SEA 4, Sec. 53

Effective Date: July 1, 2024

- Removes reference to the adoption of emergency rules.

Code: IC 6-2.5-5-21

Enrolled Act: SEA 228, Sec. 6

Effective Date: July 1, 2024

- Removes subsection (a), defining “private benefit or gain,” from the statute. This definition is added to IC 6-2.5-5-25 as part of SECTION 7 of SEA 228.

Code: IC 6-2.5-5-25

Enrolled Act: SEA 228, Sec. 7

Effective Date: July 1, 2024

- Adds a new subsection (e), defining “private benefit or gain,” to the statute. This definition is removed from IC 6-2.5-5-21 as part of SECTION 6 of SEA 228.

Code: IC 6-2.5-5-38.1

Enrolled Act: SEA 228, Sec. 8

Effective Date: July 1, 2024

- Removes references to statutes in IC 6-3.1-15, concerning the Tax Credit for Computer Equipment Donations, which was repealed and eliminated in 2015 and replaces those references with language from the repealed statutes. Adds to references that are not removed parentheticals discussing the effective dates of those statutes.

Code: IC 6-2.5-8-1

Enrolled Act: SEA 228, Sec. 9

Effective Date: January 1, 2025

- Changes the following requirements for obtaining a retail merchants certificate:
 - Removes the requirement that this section be applied to persons only “affiliated” with business.
 - Requires that the applicant, owners, managers and others that exercise control over the business be current on all listed taxes rather than just sales tax and withholding.
 - Requires current filing of tax returns for all listed taxes.

Code: IC 6-2.5-8-7

Enrolled Act: SEA 228, Sec. 10

Effective Date: January 1, 2025

- Combines and harmonizes all bases for revoking a retail merchant certificate, including:
 - Combines revocation requirements for specific criminal violations with the general basis for a criminal violation under Title 35.
 - Adds basis for revocation for defaulting on a payment plan entered into prior to the most recent renewal of a retail merchant certificate.
 - Adds one year waiting period for reapplication for certain offenses.
 - Changes revocation authority for failure to pay property taxes from “shall” to “may.”
 - Removes references to suspending certificates in favor of revocation.
 - Allows DOR to hold a good cause hearing prior to issuing a certificate after revocation.

Income Taxes (IC 6-3)

Code: IC 6-3-1-3.5

Enrolled Act: SEA 35, Sec. 185

Effective Date: July 1, 2024

- Harmonizes the four different versions of IC 6-3-1-3.5, providing the definition of “adjusted gross income,” that were pass in bills during the 2023 Legislative Session, all of which contained conflicting text.

Code: IC 6-3-2-2

Enrolled Act: SEA 4, Sec. 54

Effective Date: July 1, 2024

- Removes references the full citation of sections in this chapter and replaces them with references to just the section numbers “of this chapter.”
- Removes reference to the adoption of emergency rules.

Code: IC 6-3-2.1-4

Enrolled Act: SEA 228, Sec. 11

Effective Date: January 1, 2022 (Retroactive)

- Clarifies that a pass through entity may not treat an amount less than its own liability under this chapter as pass through entity tax.

Code: IC 6-3-4.5-1

Enrolled Act: SEA 35, Sec. 186

Effective Date: July 1, 2024

- Changes references from IC 6-3-2-1(c) to IC 6-3-2-1(b).

Code: IC 6-3-4.5-6

Enrolled Act: SEA 35, Sec. 187

Effective Date: July 1, 2024

- Makes a technical change by adding an “and” between subdivisions.

Code: IC 6-3-4.5-9

Enrolled Act: SEA 35, Sec. 188

Effective Date: July 1, 2024

- Changes references from IC 6-3-2-1(c) to IC 6-3-2-1(b).

Tax Credits (IC 6-3.1)

Code: IC 6-3.1-4-8

Enrolled Act: SEA 4, Sec. 55

Effective Date: July 1, 2024

- Removes reference to the adoption of emergency rules.

Code: IC 6-3.1-9-1

Enrolled Act: SEA 260, Sec. 14

Effective Date: July 1, 2024

- Makes a technical change by striking a reference to “gross income tax.”

Code: IC 6-3.1-9-2

Enrolled Act: SEA 260, Sec. 15

Effective Date: July 1, 2024

- Changes the approval process for the Neighborhood Assistance Tax Credit, by making the neighborhood organization apply to the authority for an allocation of state tax credits to be used to provide a tax credit to a business firm or person that contributes to a program involving one or more of the activities described in subdivisions (1) through (3) of this statute, instead of requiring the business firm or person receiving a tax credit if the authority approves the proposal of the business firm or person, setting forth the program to be conducted, the area selected, the estimated amount to be invested in the program, and the plans for implementing the program.
- Removes the requirement that the authority consult with the community services agency to adopt rules.
- Adds a requirement that a business firm or a person that contributes to the fund of a neighborhood organization that has been approved by the authority for an allocation of tax credits as described above shall receive a tax credit as provided IC 6-3.1-9-3 if the neighborhood organization has agreed to issue a portion of the tax credits allocated to the neighborhood organization by the authority to the business firm or person.

Code: IC 6-3.1-9-3

Enrolled Act: SEA 260, Sec. 16

Effective Date: July 1, 2024

- Makes a technical change by removing the terms “invest” and “investment,” and replaces those terms with “contribute” and “contribution,” respectively, and the term “proposal” with “application.”

Code: IC 6-3.1-9-4

Enrolled Act: SEA 260, Sec. 17

Effective Date: July 1, 2024

- Changes the procedure for claiming the Neighborhood Assistance Tax Credit. Instead of a person or individual filing an application with the department, the neighborhood organization on behalf of a person or business firm shall file with the authority documentation stating the amount of the qualified contribution that would qualify for a tax credit and the amount allocated to the business firm or person to be claimed as a credit.
- Removes the requirement that the application shall include a certificate evidencing approval of the contribution or program by the authority.
- Clarifies that the authority shall give priority in issuing tax credits to neighborhood organizations whose programs directly benefit enterprise zones, instead of issuing certificates to applicants based on their contributions.
- Clarifies that DOR shall promptly notify a business firm or person instead of the applicant as to whether, or the extent to which, the tax credit is allowable in the state fiscal year in which the tax return claiming the credit is filed.
- Removes the requirement that if the credit is allowable in that state fiscal year, the applicant shall within 30 days after receipt of the notice, file a statement with DOR setting forth that the amount to be claimed as a credit under this chapter has been paid through a qualified contribution as provided elsewhere in the chapter, as well as the requirement that DOR may disallow a claim for which the statement or proof of payment is not filed within the 30 day period.
- Creates a new requirement that DOR shall consider documentation from the authority as proof of payment, setting forth that the amount to be claimed as a credit has been paid to a community development corporation or a community based organization as a qualified contribution to the fund of the community development corporation or the community based organization fund for the current state fiscal year, or permanently set aside in a special account to be used solely for this fund.

Code: IC 6-3.1-9-5

Enrolled Act: SEA 260, Sec. 18

Effective Date: July 1, 2024

- Changes the procedure that DOR must use to keep track of the amount of neighborhood assistance tax credits allowed. DOR is now required to record the time of filing of each tax return claiming the credit instead of each application for allowance of a credit to approve the credit and not the applications in the chronological order in which the tax returns claiming the credit are filed instead of the order of the applications received.
- Clarifies that when the total credits approved equal \$2,500,000 in any state fiscal year, no credits thereafter filed for that same shall be approved, instead of disallowing an application (which is no longer the procedure per SECTION 17 of SEA 260).
- Removes the provisions that if an applicant for whom a credit has been approved fails to file the statement of proof of payment (which is no longer required per SECTION 17 of SEA 260), an amount equal to the credit previously allowed or set aside for the applicant may be allowed to any subsequent applicant in the year, and that DOR may, if the applicant so requests, approve a credit application, in whole or in part, with respect to the next succeeding state fiscal year.

Code: IC 6-3.1-18-0.3

Enrolled Act: SEA 260, Sec. 19

Effective Date: July 1, 2024

- Defines "authority" to mean the Indiana Housing and Community Development Authority established by IC 5-20-1-3.

Code: IC 6-3.1-18-0.5

Enrolled Act: SEA 260, Sec. 20

Effective Date: July 1, 2024

- Defines "business firm" as any business entity authorized to do business in the state of Indiana that has state tax liability.

Code: IC 6-3.1-18-0.7

Enrolled Act: SEA 260, Sec. 21

Effective Date: July 1, 2024

- Defines "community based organization" to have the meaning set forth in IC 4-4-28-1.7.

Code: IC 6-3.1-18-2

Enrolled Act: SEA 260, Sec. 22

Effective Date: July 1, 2024

- Adds to the definition of "fund" individual development account funds established by "community based organization."

Code: IC 6-3.1-18-4.3

Enrolled Act: SEA 260, Sec. 23

Effective Date: July 1, 2024

- Defines "person" to mean any individual subject to Indiana adjusted gross income tax.

Code: IC 6-3.1-18-4.5

Enrolled Act: SEA 260, Sec. 24

Effective Date: July 1, 2024

- Adds to the definition of a "qualified contribution" contributions to a "community based organization" that has received an allocation.

Code: IC 6-3.1-18-6

Enrolled Act: SEA 260, Sec. 25

Effective Date: July 1, 2024

- Replaces the term "individual" with "business firm."

Code: IC 6-3.1-18-9

Enrolled Act: SEA 260, Sec. 26

Effective Date: July 1, 2024

- Changes the procedure for claiming the Individual Development Account Tax Credit. Instead of a person or individual filing an application with DOR, the community development corporation or community based organization on behalf of a person or business firm shall file with the authority documentation stating the amount of the qualified contribution that would qualify for a tax credit and the amount allocated to the business firm or person to be claimed as a credit.
- Clarifies that DOR shall promptly notify a business firm or person instead of the applicant as to whether, or the extent to which, the tax credit is allowable in the state fiscal year in which the tax return claiming the credit is filed.
- Removes the requirement that if the credit is allowable in that state fiscal year, the applicant shall, within 30 days after receipt of the notice, file a statement with DOR setting forth that the amount to be claimed as a credit under this chapter has been paid through a qualified contribution as provided elsewhere in the chapter, as well as the requirement that DOR may disallow a claimed for which the statement or proof of payment is not filed within the 30 day period.
- Creates a new requirement that DOR shall consider documentation from the authority as proof of payment, setting forth that the amount to be claimed as a credit has been paid to a community development corporation or a community based organization as a qualified contribution to the fund of the community development corporation or the community based organization fund for the current state fiscal year, or permanently set aside in a special account to be used solely for this fund.

Code: IC 6-3.1-18-10

Enrolled Act: SEA 260, Sec. 27

Effective Date: July 1, 2024

- Changes the procedure DOR must use to keep track of the amount of tax credits allowed. DOR is now required to record the time of filing of each tax return claiming the credit instead of each application for allowance of a credit to approve the credit and not the applications in the chronological order in which the tax returns claiming the credit are filed instead of the order of the applications received.
- Clarifies that when the total credits approved equal \$200,000 in any state fiscal year, no credits thereafter filed for that same shall be approved, instead of disallowing an application (which is no longer the procedure per SECTION 26 of SEA 260).
- Removes the provisions that if an applicant for whom a credit has been approved fails to file the statement of proof of payment (which is no longer required per SECTION 26 of SEA 260), an amount equal to the credit previously allowed or set aside for the applicant may be allowed to any subsequent applicant in the year, and that DOR may, if the applicant so requests, approve a credit application, in whole or in part, with respect to the next succeeding state fiscal year.

Code: IC 6-3.1-30-12

Enrolled Act: SEA 228, Sec. 12

Effective Date: July 1, 2024

- Removes the requirement that a taxpayer provide proof of the number of employees they employ in Indiana as required by § 8 of IC 6-3.1-30, as the number of employee requirement was eliminated in § 8 during the 2022 legislative session.

Code: IC 6-3.1-38.3-6

Enrolled Act: SEA 35, Sec. 189

Effective Date: July 1, 2024

- Makes technical change by replacing the term “employees” with “employs.”

Code: IC 6-3.1-38.3-10

Enrolled Act: SEA 35, Sec. 190

Effective Date: July 1, 2024

- Makes technical change by replacing the term “include” with “included.”

Local Income Taxes (IC 6-3.6)

Code: IC 6-3.6-6-2.9

Enrolled Act: SEA 33, Sec. 1

Effective Date: Upon Passage

- Adds a definition of “courtroom costs.”
- Provides that for local income tax ordinances adopted in 2024 or later, the county fiscal body can adopt a tax rate for courtroom costs of the state judicial system in the county.
- Restricts the allowance on rates for county staff expenses to ordinances passed before January 1, 2024.
- Provides that the local income tax revenue spent on a rate imposed under this section cannot exceed 50% of the county’s total operational staffing expenses related to courtroom costs for a given year.
- Updates reporting requirements for counties imposing a rate under this section to reflect the rate allowable for courtroom costs.

Death Taxes (IC 6-4.1)

Code: IC 6-4.1-12-10

Enrolled Act: SEA 35, Sec. 197

Effective Date: July 1, 2024

- Makes a technical change by replacing the terms “auditor” with “comptroller,” and “his” with “the individual’s.”

Financial Institutions Tax (IC 6-5.5)

Code: IC 6-5.5-8-2

Enrolled Act: HEA 1121, Sec. 14

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”
- Provides that if a taxing district did not receive a guaranteed distribution of financial institutions tax revenue during calendar year 2012 because the district was established due to the merger or consolidation of two or more taxing district that received guaranteed distributions of financial institutions tax revenue during calendar year 2012, the guaranteed distribution calculation will use the combined guaranteed distributions financial institutions tax revenue received by the merged or consolidated taxing units during calendar year 2012.

Code: IC 6-5.5-8-2

Enrolled Act: SEA 35, Sec. 198

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-5.5-8-3

Enrolled Act: SEA 35, Sec. 199

Effective Date: July 1, 2024

- Replaces references to the “auditor of state” with the “state comptroller.”

Motor Fuel and Vehicle Excise Taxes (IC 6-6)

Code: IC 6-6-2.5-41

Enrolled Act: SEA 228, Sec. 13

Effective Date: Upon Passage

- Removes the requirement that a truck stop owner register for a truck stop owner's license from DOR.

Code: IC 6-6-5.5-19

Enrolled Act: HEA 1121, Sec. 16

Effective Date: July 1, 2024

- Provides that if the Department of Local Government Finance determines a taxing unit's distribution percentage of CVET in the event a taxing unit subsequently merges or consolidates with another taxing unit in the county, the amount of the base revenue used to calculate the distribution percentage of the taxing unit resulting from the consolidation or merger under this subdivision is the combined base revenue distributed in 2001 to each taxing unit that was subsequently merged or consolidated to establish the currently existing taxing unit.
- Replaces a reference to the "auditor of state" with the "state comptroller."

Code: IC 6-6-5.5-19

Enrolled Act: SEA 35, Sec. 204

Effective Date: July 1, 2024

- Replaces a reference to the "auditor of state" with the "state comptroller."

Code: IC 6-6-5.5-20

Enrolled Act: SEA 35, Sec. 205

Effective Date: July 1, 2024

- Replaces references to the "auditor of state" with the "state comptroller."

Code: IC 6-6-6.5-21

Enrolled Act: SEA 35, Sec. 208

Effective Date: July 1, 2024

- Replaces references to the "auditor of state" with the "state comptroller."

Code: IC 6-6-9-11

Enrolled Act: SEA 35, Sec. 209

Effective Date: July 1, 2024

- Replaces a reference to the "auditor of state" with the "state comptroller."

Code: IC 6-6-9.5-11

Enrolled Act: SEA 35, Sec. 210

Effective Date: July 1, 2024

- Replaces a reference to the "auditor of state" with the "state comptroller."

Code: IC 6-6-9.7-11

Enrolled Act: SEA 35, Sec. 211

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-6-15-7

Enrolled Act: SEA 35, Sec. 214

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-6-16-6

Enrolled Act: SEA 35, Sec. 215

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Tobacco Taxes (IC 6-7)

Code: IC 6-7-1-30.1

Enrolled Act: SEA 35, Sec. 216

Effective Date: July 1, 2024

- Replaces references to the “auditor of state” with the “state comptroller,” as well as male pronouns with specific job titles.

Code: IC 6-7-2-3.3

Enrolled Act: SEA 228, Sec. 14

Effective Date: January 1, 2024 (Retroactive)

- Replaces the word “thresholds” with “threshold” in IC 6-2.5-2-1(d) in the definition of “remote sellers” for purposes of taxes imposed under IC 6-7-2, which corresponds to the changes made to the economic nexus thresholds in SECTION 3 of SEA 228.

Code: IC 6-7-2-4

Enrolled Act: SEA 228, Sec. 15

Effective Date: January 1, 2024 (Retroactive)

- Removes mentions of multiple economic thresholds in IC 6-2.5-2-1(d) in the definition of “retail dealer” of taxes imposed under IC 6-7-2 and replaces them with references to there being a singular economic nexus threshold, which corresponds to the changes made to the economic nexus thresholds in SECTION 3 of SEA 228.

Code: IC 6-7-2-8.5

Enrolled Act: SEA 228, Sec. 16

Effective Date: January 1, 2024 (Retroactive)

- Removes mentions of multiple economic thresholds in IC 6-2.5-2-1(d) for purposes of the requirement to obtain a license in order to collect taxes imposed under IC 6-7-2 and replaces them with references to there being a singular economic nexus threshold, which corresponds to the changes made to the economic nexus thresholds in SECTION 3 of SEA 228.

Code: IC 6-7-3-17

Enrolled Act: SEA 35, Sec. 217

Effective Date: July 1, 2024

- Replaces references to the “auditor of state” with the “state comptroller.”

Code: IC 6-7-4-9

Enrolled Act: SEA 228, Sec. 17

Effective Date: January 1, 2024 (Retroactive)

- Removes mentions of multiple economic thresholds in IC 6-2.5-2-1(d) for purposes of the requirement to collect the electronic cigarette tax and replaces them with references to there being a singular economic nexus threshold, which corresponds to the changes made to the economic nexus thresholds in SECTION 3 of SEA 228.

Code: IC 6-7-4-14

Enrolled Act: SEA 4, Sec. 56

Effective Date: July 1, 2024

- Removes reference to the adoption of emergency rules.

Department of Revenue Tax Administration (IC 6-8.1)

Code: IC 6-8.1-1-4.5

Enrolled Act: SEA 228, Sec. 18

Effective Date: July 1, 2024

- Creates a new definition of “periodic tax,” meaning a listed tax for which a return or report is required to be filed and the tax is required to be remitted four times or more in a calendar year.
- Provides that the term does not include an estimated tax payment under IC 6-3-2.1-6, IC 6-3-4-4.1, or IC 6-5.5-6-3, or a withholding payment required to be remitted quarterly under IC 6-3-4-12, IC 6-3-4-13, or IC 6-3-4-15.
- Clarifies that for purposes of this definition, if a provision of the law relating to a listed tax permits a taxpayer to file returns or reports or remit the tax less frequently than four times per calendar year, the listed tax is considered a periodic tax for a taxpayer who files or remits less frequently.

Code: IC 6-8.1-3-8

Enrolled Act: SEA 4, Sec. 57

Effective Date: July 1, 2024

- Removes reference to the adoption of emergency rules.

Code: IC 6-8.1-3-17

Enrolled Act: SEA 4, Sec. 58

Effective Date: July 1, 2024

- Removes reference to the adoption of emergency rules.

Code: IC 6-8.1-3-20

Enrolled Act: SEA 228, Sec. 19

Effective Date: January 1, 2025

- Removes a reference to IC 6-2.5-8-7(g) and replaces it with a reference to IC 6-2.5-8-7(a)(7) to correspond with changes made in SECTION 10 of SEA 228.

Code: IC 6-8.1-5-2

Enrolled Act: SEA 228, Sec. 20

Effective Date: July 1, 2024

- Removes references to multiple tax types and replaces the text with the term “periodic tax” for purposes of the statute of limitations for DOR to issue a proposed assessment based on the date that returns corresponding to these taxes are filed.
- Provides that for purposes of returns filed for periodic taxes, DOR may not issue a proposed assessment more than three years after the latest of either the date the return is filed or 31 days after the end of the calendar year that contains the taxable period for which the return is filed, as opposed to the end of the calendar year itself.
- Provides that for purposes of use tax, DOR may not issue a proposed assessment more than three years and 31 days after the end of the calendar year in which the first taxable use of property (other than an incidental taxable use) occurred.

Code: IC 6-8.1-7-1

Enrolled Act: SEA 228, Sec. 21

Effective Date: July 1, 2024

- Provides that DOR is permitted to disclose a taxpayer’s name and other personal identification information with a tax preparer or tax preparation software provider in cases where DOR suspects that a fraudulent return has been filed on behalf of a taxpayer and the department suspects that the system of a taxpayer’s previous year tax preparer or tax preparation software provider has been breached.

Code: IC 6-8.1-8-3

Enrolled Act: SEA 228, Sec. 22

Effective Date: January 1, 2025

- Replaces the requirement that sheriff’s departments remit collected tax warrant amounts in a manner specified by the department within seven days of receipt with a requirement that they remit the amounts through DOR’s electronic interface or by using the department’s electronic payment sheriff portal.
- Requires that such payments be made twice a month instead of once a month.

Code: IC 6-8.1-9-1

Enrolled Act: SEA 228, Sec. 23

Effective Date: July 1, 2024

- Removes references to multiple tax types and replaces the text with the term “periodic tax” for purposes of the statute of limitations for a taxpayer claiming a refund from the department.
- Provides that for purposes of claiming a refund of a periodic tax, the taxpayer must claim a refund not later than three years after the latest of either the date the return is filed or 31 days after the end of the calendar year that contains the taxable period for which the return is filed, as opposed to the end of the calendar year itself.

Code: IC 6-8.1-9-2

Enrolled Act: SEA 228, Sec. 24

Effective Date: July 1, 2024

- Removes references to multiple tax types and replaces the text with the term “periodic tax” for purposes of the statute of limitations for applying taxpayer overpayments to the taxpayer’s outstanding tax liabilities, if any, and then refunding the remainder, if any.
- Provides that for purposes of interest accruing on any amounts not refunded or credited after 90 days from the date the tax payment of a periodic tax was due, the due date for payment is Jan. 31 of the calendar year following the calendar year that contains the taxable period for which the payment is remitted, as opposed to the end of the calendar year itself.

Code: IC 6-8.1-16.3-9

Enrolled Act: SEA 4, Sec. 59

Effective Date: July 1, 2024

- Removes reference to the adoption of emergency rules.

Code: IC 6-8.1-18-10

Enrolled Act: SEA 4, Sec. 60

Effective Date: July 1, 2024

- Removes reference to the adoption of emergency rules.

Innkeeper’s and Food and Beverage Taxes (IC 6-9)

Code: IC 6-9-2-1

Enrolled Act: SEA 35, Sec. 219

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-2.5-6

Enrolled Act: SEA 35, Sec. 220

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-3-4

Enrolled Act: SEA 35, Sec. 221

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-4-6

Enrolled Act: SEA 35, Sec. 222

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-6-6

Enrolled Act: SEA 35, Sec. 223

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-7-6

Enrolled Act: SEA 35, Sec. 224

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-8-2

Enrolled Act: SEA 35, Sec. 225

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-9-2

Enrolled Act: SEA 35, Sec. 226

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-10-6

Enrolled Act: SEA 35, Sec. 227

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-10.5-6

Enrolled Act: SEA 35, Sec. 228

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-11-6

Enrolled Act: SEA 35, Sec. 229

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-12-8

Enrolled Act: SEA 35, Sec. 230

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-13-5

Enrolled Act: SEA 35, Sec. 231

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-14-6

Enrolled Act: SEA 35, Sec. 232

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-15-6

Enrolled Act: SEA 35, Sec. 233

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-15-6

Enrolled Act: SEA 238, Sec. 1

Effective Date: Upon Passage

- Authorizes the county council of Jefferson County to impose its innkeeper's tax at a rate of 8% (instead of 5% under current law) through ordinance. However, if the county council increases the tax rate to more than 5%, the portion of the tax rate that exceeds 5% expires on Dec. 31, 2045.

Code: IC 6-9-18-3

Enrolled Act: SEA 35, Sec. 234

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-19-3

Enrolled Act: SEA 35, Sec. 235

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-19-3

Enrolled Act: SEA 238, Sec. 2

Effective Date: Upon Passage

- Authorizes the fiscal body of Elkhart County to impose its innkeeper's tax at a rate of 8% (instead of 5% under current law) through ordinance. However, if the fiscal body increases the tax rate to more than 5%, the portion of the tax rate that exceeds 5% expires on Dec. 31, 2045.

Code: IC 6-9-20-7.5

Enrolled Act: SEA 35, Sec. 236

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-20-9.5

Enrolled Act: SEA 35, Sec. 237

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-21-8

Enrolled Act: SEA 35, Sec. 238

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-24-7

Enrolled Act: SEA 35, Sec. 239

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-25-7

Enrolled Act: SEA 35, Sec. 240

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-26-10

Enrolled Act: SEA 35, Sec. 241

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-27-7

Enrolled Act: SEA 35, Sec. 242

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-28-6

Enrolled Act: SEA 35, Sec. 243

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-31-2

Enrolled Act: SEA 35, Sec. 244

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-32-3

Enrolled Act: SEA 35, Sec. 245

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-33-7

Enrolled Act: SEA 35, Sec. 246

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-35-12

Enrolled Act: SEA 35, Sec. 247

Effective Date: July 1, 2024

- Replaces references to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-37-3

Enrolled Act: SEA 35, Sec. 248

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-38-19

Enrolled Act: SEA 35, Sec. 249

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-40-7

Enrolled Act: SEA 35, Sec. 251

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-41-10

Enrolled Act: SEA 35, Sec. 252

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-43.7-7

Enrolled Act: SEA 35, Sec. 253

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-44-7

Enrolled Act: SEA 35, Sec. 254

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-45-7

Enrolled Act: SEA 35, Sec. 255

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-45.5-12

Enrolled Act: SEA 35, Sec. 256

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-45.6-5

Enrolled Act: SEA 35, Sec. 257

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-46-7

Enrolled Act: SEA 35, Sec. 258

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-47.5-7

Enrolled Act: SEA 35, Sec. 259

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-48-8

Enrolled Act: SEA 35, Sec. 260

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-49-7

Enrolled Act: SEA 35, Sec. 261

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-50-7

Enrolled Act: SEA 35, Sec. 262

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-51-7

Enrolled Act: SEA 35, Sec. 263

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-52-7

Enrolled Act: SEA 35, Sec. 264

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-53-3

Enrolled Act: HEA 1121, Sec. 17

Effective Date: Upon Passage

- Authorizes the fiscal body of Knox County to impose its innkeeper's tax at a rate of 8% (instead of 6% under current law) through ordinance. However, if the county fiscal body increases the tax rate to more than 6%, the portion of the tax rate that exceeds 6% expires on Dec. 31, 2045.
- Limits the tax rate under IC 6-9-53-3 to no more than 7% if either the Grouseland Foundation, Inc., is dissolved or the tours of the William Henry Harrison territorial mansion and presidential site are no longer provided.

Code: IC 6-9-53-3

Enrolled Act: SEA 238, Sec. 3

Effective Date: Upon Passage

- Authorizes the fiscal body of Knox County to impose its innkeeper's tax at a rate of 8% (instead of 6% under current law) through ordinance. However, if the county fiscal body increases the tax rate to more than 6%, the portion of the tax rate that exceeds 6% expires on Dec. 31, 2045.
- Limits the tax rate under IC 6-9-53-3 to no more than 7% if either the Grouseland Foundation, Inc., is dissolved or the tours of the William Henry Harrison territorial mansion and presidential site are no longer provided.

Code: IC 6-9-53-5

Enrolled Act: HEA 1121, Sec. 18

Effective Date: Upon Passage

- Replaces a reference to the “auditor of state” with the “state comptroller.”
- Provides that if the fiscal body of Knox County increases the innkeeper’s tax rate to 7% or less all amounts received from the tax during that period shall be paid to the county treasurer, but if it’s increased to more than 7%, the excess of 7% will be allocated to the Grouseland Foundation.

Code: IC 6-9-53-5

Enrolled Act: SEA 35, Sec. 265

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Code: IC 6-9-53-5

Enrolled Act: SEA 238, Sec. 4

Effective Date: Upon Passage

- Provides that if the fiscal body of Knox County increases the innkeeper's tax rate to 7% or less, all amounts received from the tax during that period shall be paid to the county treasurer, but if it's increased to more than 7%, the excess of 7% will be allocated to the Grouseland Foundation.

Code: IC 6-9-54-7

Enrolled Act: SEA 35, Sec. 266

Effective Date: July 1, 2024

- Replaces a reference to the "auditor of state" with the "state comptroller."

Code: IC 6-9-54.5-7

Enrolled Act: SEA 35, Sec. 267

Effective Date: July 1, 2024

- Replaces a reference to the "auditor of state" with the "state comptroller."

Code: IC 6-9-55-7

Enrolled Act: SEA 35, Sec. 268

Effective Date: July 1, 2024

- Replaces a reference to the "auditor of state" with the "state comptroller."

Code: IC 6-9-57-7

Enrolled Act: SEA 35, Sec. 269

Effective Date: July 1, 2024

- Replaces a reference to the "auditor of state" with the "state comptroller."

Code: IC 6-9-58

Enrolled Act: HEA 1121, Sec. 19

Effective Date: July 1, 2024

- Creates a new chapter authorizing the fiscal body of the city of Hammond to adopt an ordinance that would impose a food and beverage tax.
- Requires that the city fiscal body immediately send a certified copy of the ordinance to the department of state revenue.
- Provides that if an ordinance is adopted, it applies to transactions on the later of the day specified in the ordinance or the last day of the month that succeeds the month in which the ordinance is adopted.

Code: IC 6-9-59

Enrolled Act: HEA 1121, Sec. 20

Effective Date: July 1, 2024

- Creates a new chapter authorizing the fiscal body of the town of Cicero to adopt an ordinance that would impose a food and beverage tax.
- Requires that the city fiscal body immediately send a certified copy of the ordinance to the department of state revenue.
- Provides that if an ordinance is adopted, it applies to transactions on the later of the day specified in the ordinance or the last day of the month that succeeds the month in which the ordinance is adopted.

Alcohol Revenue and Taxes (IC 7.1-4)

Code: IC 7.1-4-3-2

Enrolled Act: HEA 1120, Sec. 33

Effective Date: January 1, 2025

- Clarifies that nothing in the provisions of the law pertaining to the collection of the liquor excise tax should be construed to authorize an otherwise unlawful sale of liquor in Indiana or relieve an out-of-state seller from having to obtain a permit described in subsection (a) of this section that the out-of-state seller is required to obtain under this article prior to the sale of liquor in Indiana.

Code: IC 7.1-4-3-2

Enrolled Act: SEA 228, Sec. 25

Effective Date: January 1, 2025

- Clarifies who is responsible for paying the liquor excise tax when multiple permittees are involved in a transaction.

Code: IC 7.1-4-4-3

Enrolled Act: HEA 1120, Sec. 34

Effective Date: January 1, 2025

- Clarifies that nothing in the provisions of the law pertaining to the collection of the wine excise tax should be construed to authorize an otherwise unlawful sale of liquor in Indiana or relieve an out-of-state seller from having to obtain a permit described in subsection (a) of this section that the out-of-state seller is required to obtain under this article prior to the sale of liquor in Indiana.

Code: IC 7.1-4-4-3

Enrolled Act: SEA 228, Sec. 26

Effective Date: January 1, 2025

- Clarifies who is responsible for paying the wine excise tax when multiple permittees are involved in a transaction.

Code: IC 7.1-4-4.5-3

Enrolled Act: HEA 1120, Sec. 35

Effective Date: January 1, 2025

- Clarifies that nothing in the provisions of the law pertaining to the collection of the hard cider excise tax should be construed to authorize an otherwise unlawful sale of liquor in Indiana or relieve an out-of-state seller from having to obtain a permit described in subsection (a) of this section that the out-of-state seller is required to obtain under this article prior to the sale of liquor in Indiana.

Code: IC 7.1-4-4.5-3

Enrolled Act: SEA 228, Sec. 27

Effective Date: January 1, 2025

- Clarifies who is responsible for paying the hard excise tax when multiple permittees are involved in a transaction.

Code: IC 7.1-4-6-7

Enrolled Act: SEA 35, Sec. 272

Effective Date: July 1, 2024

- Replaces a reference to the "auditor of state" with the "state comptroller."

Code: IC 7.1-4-7-9

Enrolled Act: SEA 35, Sec. 273

Effective Date: July 1, 2024

- Replaces references to the "auditor of state" with the "state comptroller."

Code: IC 7.1-4-9-7

Enrolled Act: SEA 35, Sec. 274

Effective Date: July 1, 2024

- Replaces a reference to the "auditor of state" with the "state comptroller."

Code: IC 7.1-4-9-9

Enrolled Act: SEA 35, Sec. 275

Effective Date: July 1, 2024

- Replaces references to the "auditor of state" with the "state comptroller."

Code: IC 7.1-4-9-10

Enrolled Act: SEA 35, Sec. 276

Effective Date: July 1, 2024

- Replaces a reference to the "auditor of state" with the "state comptroller."

Motor Vehicle Registration (IC 9-18.1)

Code: IC 9-18.1-13-3

Enrolled Act: HEA 1162, Sec. 9

Effective Date: January 1, 2025

- Reduces the minimum number of vehicles that an owner of a fleet of commercial vehicles (and that has paid the registration fee and commercial vehicle excise tax on those vehicles) must have in order to register with the Department of Revenue for issuance of a license plate for each commercial vehicle from 25 commercial vehicles to 5 commercial vehicles.

Solid Waste Management (IC 13-20)

Code: IC 13-20-13-7

Enrolled Act: SEA 228, Sec. 29

Effective Date: January 1, 2024 (Retroactive)

- Removes mentions of multiple economic thresholds in IC 6-2.5-2-1(d) for purposes of the requirement to collect the tire fee and replaces them with references to there being a singular economic nexus threshold, which corresponds to the changes made to the economic nexus thresholds in SECTION 3 of SEA 228.

Fireworks Public Safety Fee (IC 22-11)

Code: IC 22-11-14-1

Enrolled Act: SEA 228, Sec. 31

Effective Date: January 1, 2024 (Retroactive)

- Removes mentions of multiple economic thresholds in IC 6-2.5-2-1(d) for purposes of the requirement to collect the fireworks fee and replaces them with references to there being a singular economic nexus threshold, which corresponds to the changes made to the economic nexus thresholds in SECTION 3 of SEA 228.

Court Fees (IC 33-37)

Code: IC 33-37-5-15

Enrolled Act: SEA 228, Sec. 33

Effective Date: January 1, 2025

- Clarifies that the service of process fee can only be collected one time by a county for the duration of any post-judgment services provided.

Controlled Substances (IC 35-48)

Code: IC 35-48-2-4

Enrolled Act: HEA 1182, Sec. 3

Effective Date: July 1, 2024

- Adds the following substances to the list of Schedule I controlled substances, which, by extension, are subject to the controlled substance excise tax:
 - Alpha'-Methyl butyryl fentanyl (2-methyl-N-(1-phenethylpiperidin- 4-yl)-N-phenylbutanamide) (9864); Brorphine (9098). Othername: 1-(1-(1-(4-bromophenyl)ethyl)piperidin-4-yl)-1,3-dihydro-2 H-benzo[d]imidazol-2-one; 2',5'-Dimethoxyfentanyl (N-(1- (2,5-dimethoxyphenethyl) piperidin-4-yl)- N-phenylpropionamide) (9861); (N-(1-phenethylpiperidin- 4-yl)-N-phenylfuran- 2-carboxamide) (9834) 3-Furanyl fentanyl (N-(1-phenethylpiperidin- 4-yl)-N-phenylfuran-3- carboxamide) (9860); Isovaleryl fentanyl (3-methyl- N-(1-phenethylpiperidin-4-yl)-N-phenylbutanamide) (9862); Meta-Fluorofentanyl (N-(3- fluorophenyl)- N-(1-phenethylpiperidin-4-yl) propionamide) (9857); Meta-Fluoroisobutyryl fentanyl (N-(3-fluorophenyl)- N-(1-phenethylpiperidin-4-yl) isobutyramide) (9858); Metonitazene (N,N-diethyl-2-(2-(4-methoxybenzyl)-5-nitro-1H-benzimida zol-1-yl)ethan-1-amine) (9757); Ortho-Fluorofuranyl fentanyl (N-(2-fluorophenyl)- N- (1-phenethylpiperidin-4-yl)furan-2-carboxamide) (9863); Para-Methoxyfuranyl fentanyl (N-(4-methoxyphenyl)- N- (1-phenethylpiperidin-4-yl) furan-2-carboxamide) (9859); Para-Methylcyclopropyl fentanyl (N-(4-methylphenyl)- N- (1-phenethylpiperidin- 4-yl)cyclopropanecarboxamide) (9865); 1-(1,3-benzodioxol-5-yl)-2-(ethylamino)butan-1-one (other names: eutylone; bk-EBDB (7549)); N-(1-amino- 3,3-dimethyl-1- oxobutan-2-yl)-1-butyl-1H-indazole-3- carboxamide (other name: ADB-BUTINACA) (7027); 4-methyl-1-phenyl-2-(pyrrolidin-1-yl)pentan-1-one (other names: á-PiHP; alpha-PiHP) (7551); 2-(methylamino)-1-(3-methylphenyl)propan-1-one (other names: 3-MMC; 3-methylmethcathinone) (1259).

Code: IC 35-48-2-6

Enrolled Act: HEA 1182, Sec. 4

Effective Date: July 1, 2024

- Adds the following substances to the list of Schedule II controlled substances, which, by extension, are subject to the controlled substance excise tax:
 - Coca leaves (9040) and any salt, compound, derivative, or preparation of coca leaves (including cocaine (9041) and ecgonine (8180) and their salts, isomers, derivatives, and salts of isomers and derivatives), and any salt, compound, derivative, or preparation thereof that is chemically equivalent or identical with these substance. However, the substances do not include decocainized coca leaves or an extraction of coca leaves that does not contain cocaine or ecgonine; or [123I] ioflupane; or [18F]FP-CIT.

Code: IC 35-48-2-10

Enrolled Act: HEA 1182, Sec. 5

Effective Date: July 1, 2024

- Adds Zuranolone (2420) to the list of Schedule IV controlled substances, which, by extension, are subject to the controlled substance excise tax.
- Removes Fenfluramine from the list of Schedule IV controlled substances.

Public Safety (IC 36-8)

Code: IC 36-8-16.6-0.5

Enrolled Act: SEA 232, Sec. 5

Effective Date: July 1, 2024

- Adds a new term, "911 service prepaid wireless charge," which replaces the term "enhanced prepaid wireless charge" as repealed in SECTION 6 of SEA 232.

Code: IC 36-8-16.6-4

Enrolled Act: SEA 232, Sec. 6

Effective Date: July 1, 2024

- Repeals the definition of "enhanced prepaid wireless charge."

Code: IC 36-8-16.6-10

Enrolled Act: SEA 228, Sec. 35

Effective Date: January 1, 2024 (Retroactive)

- Removes mentions of multiple economic thresholds in IC 6-2.5-2-1(d) for purposes of the requirement to collect the enhanced prepaid wireless charge and replaces them with references to there being a singular economic nexus threshold, which corresponds to the changes made to the economic nexus thresholds in SECTION 3 of SEA 228.

Code: IC 36-8-16.6-11

Enrolled Act: SEA 232, Sec. 7

Effective Date: July 1, 2024

- Removes references to the "enhanced prepaid wireless charge" and replaces the term with "911 service prepaid wireless charge."

Code: IC 36-8-16.6-12

Enrolled Act: SEA 232, Sec. 8

Effective Date: July 1, 2024

- Removes references to the "enhanced prepaid wireless charge" and replaces the term with "911 service prepaid wireless charge."

Code: IC 36-8-16.6-13

Enrolled Act: SEA 232, Sec. 9

Effective Date: July 1, 2024

- Removes references to the "enhanced prepaid wireless charge" and replaces the term with "911 service prepaid wireless charge."

Code: IC 36-8-16.6-14

Enrolled Act: SEA 232, Sec. 10

Effective Date: July 1, 2024

- Removes references to the "enhanced prepaid wireless charge" and replaces the term with "911 service prepaid wireless charge."

Code: IC 36-8-16.6-16

Enrolled Act: SEA 232, Sec. 11

Effective Date: July 1, 2024

- Removes references to the "enhanced prepaid wireless charge" and replaces the term with "911 service prepaid wireless charge."

Code: IC 36-8-16.6-17

Enrolled Act: SEA 232, Sec. 12

Effective Date: July 1, 2024

- Removes references to the "enhanced prepaid wireless charge" and replaces the term with "911 service prepaid wireless charge."

Code: IC 36-8-16.6-18

Enrolled Act: SEA 232, Sec. 13

Effective Date: July 1, 2024

- Removes references to the "enhanced prepaid wireless charge" and replaces the term with "911 service prepaid wireless charge."

Code: IC 36-8-16.6-20

Enrolled Act: SEA 232, Sec. 14

Effective Date: July 1, 2024

- Removes references to the "enhanced prepaid wireless charge" and replaces the term with "911 service prepaid wireless charge."

Code: IC 36-8-16.6-21

Enrolled Act: SEA 232, Sec. 15

Effective Date: July 1, 2024

- Removes references to the "enhanced prepaid wireless charge" and replaces the term with "911 service prepaid wireless charge."

Code: IC 36-8-16.7-2

Enrolled Act: SEA 232, Sec. 16

Effective Date: July 1, 2024

- Removes references to the "enhanced prepaid wireless charge" and replaces the term with "911 service prepaid wireless charge." Replaces the term "call party" with "party initiating the communication."

Code: IC 36-8-16.7-7

Enrolled Act: SEA 232, Sec. 17

Effective Date: July 1, 2024

- Removes references to the "enhanced prepaid wireless charge" and replaces the term with "911 service prepaid wireless charge."

Code: IC 36-8-16.7-29

Enrolled Act: SEA 232, Sec. 21

Effective Date: July 1, 2024

- Removes references to the "enhanced prepaid wireless charge" and replaces the term with "911 service prepaid wireless charge."

Code: IC 36-8-16.7-32

Enrolled Act: SEA 232, Sec. 22

Effective Date: July 1, 2024

- Removes references to the "enhanced prepaid wireless charge" and replaces the term with "911 service prepaid wireless charge."

Code: IC 36-8-16.7-34

Enrolled Act: SEA 232, Sec. 24

Effective Date: July 1, 2024

- Changes a reference to another subsection as part of changes made in SECTION 23 of SEA 232.

Non-Code

Code: Non-Code

Enrolled Act: SEA 2, Sec. 29

Effective Date: Upon Passage

- Requires that no later than Oct. 31, 2024, the Office of the Secretary of Family and Social Services, in collaboration with the department of state revenue, shall provide to the executive director of the Legislative Services Agency for distribution to the members of the general assembly a report in an electronic format under IC 5-14-6 documenting the results attributable to the employer-sponsored child care fund, including any tri-share model programs and the employer child care expenditure credit. However, the employer child care expenditure credit cannot be claimed until 2025.

Code: Non-Code

Enrolled Act: SEA 228, Sec. 36

Effective Date: July 1, 2024

- Provides that changes to IC 6-8.1-1-4.5, IC 6-8.1-5-2, and IC 6-8.1-9-1, as amended by SECTIONS 18, 20, and 23 of SEA 228, respectively, apply only in determining statute of limitations dates that expire after June 30, 2024.

Code: Non-Code

Enrolled Act: SEA 228, Sec. 37

Effective Date: July 1, 2024

- Provides that changes to IC 6-8.1-9-2, as amended by SECTION 24 of SEA 228, apply only to refund claims filed after June 30, 2024.

Part II: Legislation by Enrolled Act Number

HEA 1120

Enrolled Act: HEA 1120, Sec. 33

Code: IC 7.1-4-3-2

Effective Date: January 1, 2025

- Clarifies that nothing in the provisions of the law pertaining to the collection of the liquor excise tax should be construed to authorize an otherwise unlawful sale of liquor in Indiana or relieve an out-of-state seller from having to obtain a permit described in subsection (a) of this section that the out-of-state seller is required to obtain under this article prior to the sale of liquor in Indiana.

Enrolled Act: HEA 1120, Sec. 34

Code: IC 7.1-4-4-3

Effective Date: January 1, 2025

- Clarifies that nothing in the provisions of the law pertaining to the collection of the wine excise tax should be construed to authorize an otherwise unlawful sale of liquor in Indiana or relieve an out-of-state seller from having to obtain a permit described in subsection (a) of this section that the out-of-state seller is required to obtain under this article prior to the sale of liquor in Indiana.

Enrolled Act: HEA 1120, Sec. 35

Code: IC 7.1-4-4.5-3

Effective Date: January 1, 2025

- Clarifies that nothing in the provisions of the law pertaining to the collection of the hard cider excise tax should be construed to authorize an otherwise unlawful sale of liquor in Indiana or relieve an out-of-state seller from having to obtain a permit described in subsection (a) of this section that the out-of-state seller is required to obtain under this article prior to the sale of liquor in Indiana.

HEA 1121

Enrolled Act: HEA 1121, Sec. 14

Code: IC 6-5.5-8-2

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”
- Provides that if a taxing district did not receive a guaranteed distribution of financial institutions tax revenue during calendar year 2012 because the district was established due to the merger or consolidation of two or more taxing districts that received guaranteed distributions of financial institutions tax revenue during calendar year 2012, the guaranteed distribution calculation will use the combined guaranteed distributions financial institutions tax revenue received by the merged or consolidated taxing units during calendar year 2012.

Enrolled Act: HEA 1121, Sec. 16

Code: IC 6-6-5.5-19

Effective Date: July 1, 2024

- Provides that if the Department of Local Government Finance determines a taxing unit’s distribution percentage of CVET in the event a taxing unit subsequently merges or consolidates with another taxing unit in the county, the amount of the base revenue used to calculate the distribution percentage of the taxing unit resulting from the consolidation or merger under this subdivision is the combined base revenue distributed in 2001 to each taxing unit that was subsequently merged or consolidated to establish the currently existing taxing unit.
- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: HEA 1121, Sec. 17

Code: IC 6-9-53-3

Effective Date: Upon Passage

- Authorizes the fiscal body of Knox County to impose its innkeeper's tax at a rate of 8% (instead of 6% under current law) through ordinance. However, if the county fiscal body increases the tax rate to more than 6%, the portion of the tax rate that exceeds 6% expires on Dec. 31, 2045.
- Limits the tax rate under IC 6-9-53-3 to no more than 7% if either the Grouseland Foundation, Inc., is dissolved or the tours of the William Henry Harrison territorial mansion and presidential site are no longer provided.

Enrolled Act: HEA 1121, Sec. 18

Code: IC 6-9-53-5

Effective Date: Upon Passage

- Replaces a reference to the “auditor of state” with the “state comptroller.”
- Provides that if the fiscal body of Knox County increases the innkeeper’s tax rate to 7% or less, during that period all amounts received from the tax shall be paid to the county treasurer, but if it’s increased to more than 7%, the excess of 7% will be allocated to the Grouseland Foundation.

Enrolled Act: HEA 1121, Sec. 19

Code: IC 6-9-58

Effective Date: July 1, 2024

- Creates a new chapter authorizing the fiscal body of the city of Hammond to adopt an ordinance that would impose a food and beverage tax.
- Requires that the city fiscal body immediately send a certified copy of the ordinance to the department of state revenue.
- Provides that if an ordinance is adopted, it applies to transactions on the later of the day specified in the ordinance or the last day of the month that succeeds the month in which the ordinance is adopted.

Enrolled Act: HEA 1121, Sec. 20

Code: IC 6-9-59

Effective Date: July 1, 2024

- Creates a new chapter authorizing the fiscal body of the town of Cicero to adopt an ordinance that would impose a food and beverage tax.
- Requires that the city fiscal body immediately send a certified copy of the ordinance to the department of state revenue.
- Provides that if an ordinance is adopted, it applies to transactions on the later of the day specified in the ordinance or the last day of the month that succeeds the month in which the ordinance is adopted.

HEA 1162

Enrolled Act: HEA 1162, Sec. 12

Code: IC 9-18.1-13-3

Effective Date: January 1, 2025

- Reduces the minimum number of vehicles that an owner of a fleet of commercial vehicles (and that has paid the registration fee and commercial vehicle excise tax on those vehicles) must have in order to register with the Department of Revenue for issuance of a license plate for each commercial vehicle from 25 commercial vehicles to 5 commercial vehicles.

HEA 1182

Enrolled Act: HEA 1182, Sec. 3

Code: IC 35-48-2-4

Effective Date: July 1, 2024

- Adds the following substances to the list of Schedule I controlled substances, which, by extension, are subject to the controlled substance excise tax:
 - Alpha'-Methyl butyryl fentanyl (2-methyl-N-(1-phenethylpiperidin-4-yl)-N-phenylbutanamide) (9864); Brorphine (9098). Othername: 1-(1-(1-(4-bromophenyl)ethyl)piperidin-4-yl)-1,3-dihydro-2 H-benzo[d]imidazol-2-one; 2',5'-Dimethoxyfentanyl (N-(1-(2,5-dimethoxyphenethyl) piperidin-4-yl)- N-phenylpropionamide) (9861); (N-(1-phenethylpiperidin-4-yl)-N-phenylfuran-2-carboxamide) (9834) 3-Furanyl fentanyl (N-(1-phenethylpiperidin-4-yl)-N-phenylfuran-3-carboxamide) (9860); Isovaleryl fentanyl (3-methyl- N-(1-phenethylpiperidin-4-yl)-N-phenylbutanamide) (9862); Meta-Fluorofentanyl (N-(3-fluorophenyl)- N-(1-phenethylpiperidin-4-yl) propionamide) (9857); Meta-Fluoroisobutyryl fentanyl (N-(3-fluorophenyl)- N-(1-phenethylpiperidin-4-yl) isobutyramide) (9858); Metonitazene (N,N-diethyl-2-(2-(4-methoxybenzyl)-5-nitro-1H-benzimidazol-1-yl)ethan-1-amine) (9757); Ortho-Fluorofuranyl fentanyl (N-(2-fluorophenyl)- N-(1-phenethylpiperidin-4-yl)furan-2-carboxamide) (9863); Para-Methoxyfuranyl fentanyl (N-(4-methoxyphenyl)- N-(1-phenethylpiperidin-4-yl) furan-2-carboxamide) (9859); Para-Methylcyclopropyl fentanyl (N-(4-methylphenyl)- N-(1-phenethylpiperidin-4-yl)cyclopropanecarboxamide) (9865); 1-(1,3-benzodioxol-5-yl)-2-(ethylamino)butan-1-one (other names: eutylone; bk-EBDB (7549)); N-(1-amino-3,3-dimethyl-1-oxobutan-2-yl)-1-butyl-1H-indazole-3-carboxamide (other name: ADB-BUTINACA) (7027); 4-methyl-1-phenyl-2-(pyrrolidin-1-yl)pentan-1-one (other names: á-PiHP; alpha-PiHP) (7551); 2-(methylamino)-1-(3-methylphenyl)propan-1-one (other names: 3-MMC; 3-methylmethcathinone) (1259).

Enrolled Act: HEA 1182, Sec. 4

Code: IC 35-48-2-6

Effective Date: July 1, 2024

- Adds the following substances to the list of Schedule II controlled substances, which, by extension, are subject to the controlled substance excise tax:
 - Coca leaves (9040) and any salt, compound, derivative, or preparation of coca leaves (including cocaine (9041) and ecgonine (8180) and their salts, isomers, derivatives, and salts of isomers and derivatives), and any salt, compound, derivative, or preparation thereof that is chemically equivalent or identical with these substance. However, the substances do not include decocainized coca leaves or an extraction of coca leaves that does not contain cocaine or ecgonine; or [123I]ioflupane; or [18F]FP-CIT.

Enrolled Act: HEA 1182, Sec. 5

Code: IC 35-48-2-10

Effective Date: July 1, 2024

- Adds Zuranolone (2420) to the list of Schedule IV controlled substances, which, by extension, are subject to the controlled substance excise tax.
- Removes Fenfluramine from the list of Schedule IV controlled substances.

SEA 2

Enrolled Act: SEA 2, Sec. 29

Code: Non-Code

Effective Date: Upon Passage

- Requires that not later than October 31, 2024, the Office of the Secretary of Family and Social Services, in collaboration with the department of state revenue, shall provide to the executive director of the Legislative Services Agency for distribution to the members of the general assembly a report in an electronic format under IC 5-14-6 documenting the results attributable to the employer-sponsored child care fund, including any tri-share model programs and the employer child care expenditure credit. However, the employer child care expenditure credit cannot be claimed until 2025.

SEA 4

Enrolled Act: SEA 4, Sec. 13

Code: IC 4-22-2-28

Effective Date: July 1, 2024

- Removes definition of “total estimated economic impact” from this statute.

Enrolled Act: SEA 4, Sec. 14

Code: IC 4-22-2-31

Effective Date: July 1, 2024

- Adds “electronic mail” to the types of authorization a state agency may submit to the attorney general for approval of its rules.

Enrolled Act: SEA 4, Sec. 15

Code: IC 4-22-2-37.1

Effective Date: July 1, 2024

- Adds Unless otherwise provided by IC 4-22-2.3-2, the subject of the provisional rule, including all amendments to the provisional rule, may not be subsequently extended under this section or section 37.2 of this chapter.

Enrolled Act: SEA 4, Sec. 18

Code: IC 4-22-2.1-5

Effective Date: July 1, 2024

- Adds a requirement that agencies submit a copy of the notice of the first public comment period and regulatory analysis published under IC 4-22-2-23 to the small business ombudsman no later than the publication of the notice of the first public comment period.

Enrolled Act: SEA 4, Sec. 21

Code: IC 4-22-2.3-10

Effective Date: July 1, 2024

- Creates the ability for an agency to adopt interim rules under IC 4-22-2-37.2 to implement a reduction, a full or partial waiver, or an elimination of a fee, fine, or civil penalty included in a rule adopted under IC 4-22-2.
- Provides that the interim rule authorized under this section expires not later than Jan. 1 of the fifth year after the year in which the rule is accepted for filing by the publisher of the Indiana Register.
- Provides that the interim rule may be continued if the agency readopts the rule without changes in conformity with the procedures in IC 4-22-2.6-3 through IC 4-22-2.6-9 or with or without changes in conformity with the procedures in IC 4-22-2-23 through IC 4-22-2-36.
- Provides that alternatively, the interim rule may be continued in another interim rule only if the governor determines under IC 4-22-2-37.2(c) that the policy options available to the agency are so limited that the use of the additional notice, comment, and review procedures in IC 4-22-2-23 through IC 4-22-2-36 would provide no benefit to persons regulated or otherwise affected by the rule.

Enrolled Act: SEA 4, Sec. 23

Code: IC 4-22-2.6-3

Effective Date: July 1, 2024

- Amends the timeframe that an agency may readopt a rule, by requiring that the agency act no later than Jan. 1 of the year preceding the year in which the rule expires, as opposed to the fourth year after the year in which the rule takes effect.

Enrolled Act: SEA 4, Sec. 53

Code: IC 6-2.5-5-8.2

Effective Date: July 1, 2024

- Removes reference to the adoption of emergency rules.

Enrolled Act: SEA 4, Sec. 54

Code: IC 6-3-2-2

Effective Date: July 1, 2024

- Removes references the full citation of sections in this chapter and replaces them with references to just the section numbers "of this chapter."
- Removes reference to the adoption of emergency rules.

Enrolled Act: SEA 4, Sec. 55

Code: IC 6-3.1-4-8

Effective Date: July 1, 2024

- Removes reference to the adoption of emergency rules.

Enrolled Act: SEA 4, Sec. 56

Code: IC 6-7-4-14

Effective Date: July 1, 2024

- Removes reference to the adoption of emergency rules.

Enrolled Act: SEA 4, Sec. 57

Code: IC 6-8.1-3-8

Effective Date: July 1, 2024

- Removes reference to the adoption of emergency rules.

Enrolled Act: SEA 4, Sec. 58

Code: IC 6-8.1-3-17

Effective Date: July 1, 2024

- Removes reference to the adoption of emergency rules.

Enrolled Act: SEA 4, Sec. 59

Code: IC 6-8.1-16.3-9

Effective Date: July 1, 2024

- Removes reference to the adoption of emergency rules.

Enrolled Act: SEA 4, Sec. 60

Code: IC 6-8.1-18-10

Effective Date: July 1, 2024

- Removes reference to the adoption of emergency rules.

SEA 33

Enrolled Act: SEA 33, Sec. 1

Code: IC 6-3.6-6-2.9

Effective Date: Upon Passage

- Adds a definition of "courtroom costs."
- Provides that for local income tax ordinances adopted in 2024 or later, the county fiscal body can adopt a tax rate for courtroom costs of the state judicial system in the county.
- Restricts the allowance on rates for county staff expenses to ordinances passed before Jan. 1, 2024.
- Provides that the local income tax revenue spent on a rate imposed under this section cannot exceed 50% of the county's total operational staffing expenses related to courtroom costs for a given year.
- Updates reporting requirements for counties imposing a rate under this section to reflect the rate allowable for courtroom costs.

SEA 35

Enrolled Act: SEA 35, Sec. 183

Code: IC 6-2.5-3.5-21

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” to the “state comptroller.”

Enrolled Act: SEA 35, Sec. 184

Code: IC 6-2.5-5-2

Effective Date: July 1, 2024

- Makes a technical change, splitting a reference to “a transaction” from end of the subsection to the beginning of the following subdivisions.

Enrolled Act: SEA 35, Sec. 185

Code: IC 6-3-1-3.5

Effective Date: July 1, 2024

- Harmonizes the four different versions of IC 6-3-1-3.5, providing the definition of “adjusted gross income,” that were passed in bills during the 2023 Legislative Session, all of which contained conflicting text.

Enrolled Act: SEA 35, Sec. 186

Code: IC 6-3-4.5-1

Effective Date: July 1, 2024

- Changes references from IC 6-3-2-1(c) to IC 6-3-2-1(b).

Enrolled Act: SEA 35, Sec. 187

Code: IC 6-3-4.5-6

Effective Date: July 1, 2024

- Makes a technical change by adding an “and” between subdivisions.

Enrolled Act: SEA 35, Sec. 188

Code: IC 6-3-4.5-9

Effective Date: July 1, 2024

- Changes references from IC 6-3-2-1(c) to IC 6-3-2-1(b).

Enrolled Act: SEA 35, Sec. 189

Code: IC 6-3.1-38.3-6

Effective Date: July 1, 2024

- Makes technical change by replacing the term “employees” with “employs.”

Enrolled Act: SEA 35, Sec. 190

Code: IC 6-3.1-38.3-10

Effective Date: July 1, 2024

- Makes technical change by replacing the term “include” with “included.”

Enrolled Act: SEA 35, Sec. 197

Code: IC 6-4.1-12-10

Effective Date: July 1, 2024

- Makes technical change by replacing the terms “auditor” with “comptroller,” and “his” with “the individual’s.”

Enrolled Act: SEA 35, Sec. 198

Code: IC 6-5.5-8-2

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 199

Code: IC 6-5.5-8-3

Effective Date: July 1, 2024

- Replaces references to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 204

Code: IC 6-6-5.5-19

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 205

Code: IC 6-6-5.5-20

Effective Date: July 1, 2024

- Replaces references to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 208

Code: IC 6-6-6.5-21

Effective Date: July 1, 2024

- Replaces references to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 209

Code: IC 6-6-9-11

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 210

Code: IC 6-6-9.5-11

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 211

Code: IC 6-6-9.7-11

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 214

Code: IC 6-6-15-7

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 215

Code: IC 6-6-16-6

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 216

Code: IC 6-7-1-30.1

Effective Date: July 1, 2024

- Replaces references to the “auditor of state” with the “state comptroller,” as well as male pronouns with specific job titles.

Enrolled Act: SEA 35, Sec. 217

Code: IC 6-7-3-17

Effective Date: July 1, 2024

- Replaces references to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 219

Code: IC 6-9-2-1

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 220

Code: IC 6-9-2.5-6

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 221

Code: IC 6-9-3-4

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 222

Code: IC 6-9-4-6

Effective Date: July 1, 2024

- Replaces a reference to the "auditor of state" with the "state comptroller."

Enrolled Act: SEA 35, Sec. 223

Code: IC 6-9-6-6

Effective Date: July 1, 2024

- Replaces a reference to the "auditor of state" with the "state comptroller."

Enrolled Act: SEA 35, Sec. 224

Code: IC 6-9-7-6

Effective Date: July 1, 2024

- Replaces a reference to the "auditor of state" with the "state comptroller."

Enrolled Act: SEA 35, Sec. 225

Code: IC 6-9-8-2

Effective Date: July 1, 2024

- Replaces a reference to the "auditor of state" with the "state comptroller."

Enrolled Act: SEA 35, Sec. 226

Code: IC 6-9-9-2

Effective Date: July 1, 2024

- Replaces a reference to the "auditor of state" with the "state comptroller."

Enrolled Act: SEA 35, Sec. 227

Code: IC 6-9-10-6

Effective Date: July 1, 2024

- Replaces a reference to the "auditor of state" with the "state comptroller."

Enrolled Act: SEA 35, Sec. 228

Code: IC 6-9-10.5-6

Effective Date: July 1, 2024

- Replaces a reference to the "auditor of state" with the "state comptroller."

Enrolled Act: SEA 35, Sec. 229

Code: IC 6-9-11-6

Effective Date: July 1, 2024

- Replaces a reference to the "auditor of state" with the "state comptroller."

Enrolled Act: SEA 35, Sec. 230

Code: IC 6-9-12-8

Effective Date: July 1, 2024

- Replaces a reference to the "auditor of state" with the "state comptroller."

Enrolled Act: SEA 35, Sec. 231

Code: IC 6-9-13-5

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 232

Code: IC 6-9-14-6

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 233

Code: IC 6-9-15-6

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 234

Code: IC 6-9-18-3

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 235

Code: IC 6-9-19-3

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 236

Code: IC 6-9-20-7.5

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 237

Code: IC 6-9-20-9.5

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 238

Code: IC 6-9-21-8

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 239

Code: IC 6-9-24-7

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 240

Code: IC 6-9-25-7

Effective Date: July 1, 2024

- Replaces a reference to the "auditor of state" with the "state comptroller."

Enrolled Act: SEA 35, Sec. 241

Code: IC 6-9-26-10

Effective Date: July 1, 2024

- Replaces a reference to the "auditor of state" with the "state comptroller."

Enrolled Act: SEA 35, Sec. 242

Code: IC 6-9-27-7

Effective Date: July 1, 2024

- Replaces a reference to the "auditor of state" with the "state comptroller."

Enrolled Act: SEA 35, Sec. 243

Code: IC 6-9-28-6

Effective Date: July 1, 2024

- Replaces a reference to the "auditor of state" with the "state comptroller."

Enrolled Act: SEA 35, Sec. 244

Code: IC 6-9-31-2

Effective Date: July 1, 2024

- Replaces a reference to the "auditor of state" with the "state comptroller."

Enrolled Act: SEA 35, Sec. 245

Code: IC 6-9-32-3

Effective Date: July 1, 2024

- Replaces a reference to the "auditor of state" with the "state comptroller."

Enrolled Act: SEA 35, Sec. 246

Code: IC 6-9-33-7

Effective Date: July 1, 2024

- Replaces a reference to the "auditor of state" with the "state comptroller."

Enrolled Act: SEA 35, Sec. 247

Code: IC 6-9-35-12

Effective Date: July 1, 2024

- Replaces references to the "auditor of state" with the "state comptroller."

Enrolled Act: SEA 35, Sec. 248

Code: IC 6-9-37-3

Effective Date: July 1, 2024

- Replaces a reference to the "auditor of state" with the "state comptroller."

Enrolled Act: SEA 35, Sec. 249

Code: IC 6-9-38-19

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 251

Code: IC 6-9-40-7

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 252

Code: IC 6-9-41-10

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 253

Code: IC 6-9-43.7-7

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 254

Code: IC 6-9-44-7

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 255

Code: IC 6-9-45-7

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 256

Code: IC 6-9-45.5-12

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 257

Code: IC 6-9-45.6-5

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 258

Code: IC 6-9-46-7

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 259

Code: IC 6-9-47.5-7

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 260

Code: IC 6-9-48-8

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 261

Code: IC 6-9-49-7

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 262

Code: IC 6-9-50-7

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 263

Code: IC 6-9-51-7

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 264

Code: IC 6-9-52-7

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 265

Code: IC 6-9-53-5

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 266

Code: IC 6-9-54-7

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 267

Code: IC 6-9-54.5-7

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 268

Code: IC 6-9-55-7

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 269

Code: IC 6-9-57-7

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 272

Code: IC 7.1-4-6-7

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 273

Code: IC 7.1-4-7-9

Effective Date: July 1, 2024

- Replaces references to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 274

Code: IC 7.1-4-9-7

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 275

Code: IC 7.1-4-9-9

Effective Date: July 1, 2024

- Replaces references to the “auditor of state” with the “state comptroller.”

Enrolled Act: SEA 35, Sec. 276

Code: IC 7.1-4-9-10

Effective Date: July 1, 2024

- Replaces a reference to the “auditor of state” with the “state comptroller.”

SEA 150

Enrolled Act: SEA 150, Sec. 2

Code: IC 4-13.1-4

Effective Date: July 1, 2025

- Creates new state standards regarding technology resources, cybersecurity, and infrastructure.
- Provides that each state agency may adopt:
 - A policy governing use of technology resources by the public entity's employees. The policy may prohibit an employee of the public entity from using the public entity's technology resources to:
 - engage in lobbying (as defined in IC 2-7-1-9) that is outside the scope of the employee's duties;
 - engage in illegal activity; or
 - violate the public entity's cybersecurity policy; and
 - include disciplinary procedures for violation of the technology resources policy.
 - A cybersecurity policy developed by the Indiana office of technology.
 - A training program regarding the state agency's above technology resources policy and cybersecurity policy, completion of which is mandatory for the public entity's employees.
- Requires that no later than Dec. 31 of each odd-numbered year, a state agency may submit to the Indiana office of technology the public entity's cybersecurity policy adopted above.
- Provides that the technology resources policy and cybersecurity policy adopted by a public entity is a public record under IC 5-14-3.
- Requires state agencies that connects to the technology infrastructure of the state after July 1, 2027, must:
 - have completed a cybersecurity assessment within the three-year period immediately preceding the first date after July 1, 2027, on which the public entity connects to the technology infrastructure of the state.
 - complete a cybersecurity assessment at least once every three years after the first date after July 1, 2027, on which the public entity connects to the technology infrastructure of the state.
 - provide proof to the office of the public entity's compliance with the above upon request by the office.
 - have an "in.gov" or ".gov" domain name; and
 - have a secondary end user authentication mechanism.

Provides that at the discretion of the Indiana office of technology, a public entity that is not in compliance with the above may be disconnected from the technology infrastructure of the state.

- Requires that entities that are not a public entity connecting to the technology infrastructure of the state after July 1, 2026, must:
 - have completed a cybersecurity assessment within the two-year period immediately preceding the first date after July 1, 2026, on which the entity connects to the technology infrastructure of the state.
 - complete a cybersecurity assessment at least once every two (2) years after the first date after July 1, 2026, on which the entity connects to the technology infrastructure of the state; and biennially for as long as the entity connects to the technology infrastructure of the state.

- provide proof to the office of the entity's compliance with the above upon request by the office.
 - have a secondary end user authentication mechanism.
- Provides that at the discretion of the Indiana office of technology, an entity that is not in compliance with the above may be disconnected from the technology infrastructure of the state.
- Provides that in cases where a contract is entered into between a state agency and a person under which the state agency receives a license to use a software application designed to run on generally available desktop or server hardware, a person with which a state agency enters into a contract may not, as a provision of the contract or as a condition of the person entering into the contract:
 - Require that the state agency install or run the software on hardware dedicated solely to the state agency or otherwise restrict the state agency from installing or running the software on hardware of the state agency's choosing.
 - Require that the state agency install or run the software on hardware dedicated solely to the state agency in order to access government information or otherwise restrict the state agency from installing or running the software on hardware of the state agency's choosing or accessing government information from the software. Any information created, received, maintained, stored by, or otherwise in the control of software licensed to a state agency or any derivative of the information is considered government information (as defined in IC 4-3-26-7) and owned by the state.

Enrolled Act: SEA 150, Sec. 3

Code: IC 4-13.1-5

Effective Date: July 1, 2025

- Creates new state standards for inventory of artificial intelligence systems.
- Provides that each state agency may:
 - compile, in a form specified by the Indiana office of technology, an inventory of all artificial intelligence technologies that are in use or being developed or considered by the state agency for use by the state agency.
 - submit the inventory to the Indiana office of technology and the executive director of the Legislative Services Agency for distribution to the members of the artificial intelligence task force established by IC 2-5-53.7.
- Requires that a state agency's inventory include the following information for each artificial intelligence technology included in the inventory:
 - The vendor of the artificial intelligence technology.
 - A description of the function and capabilities of the artificial intelligence technology.
 - A description of the purpose or purposes for which the state agency uses the artificial intelligence technology; and any purpose in addition to the purpose or purposes described for which the state agency contemplates using the artificial intelligence technology in the future, and examples of the data or information produced by the artificial intelligence technology for each purpose described.
 - Whether artificial intelligence technology provides the state agency with information or data that the state agency uses to inform decisions made by the state agency or decisions, without human intervention, that are implemented by the state agency.
 - The types and source of information or data used by the artificial intelligence technology

- The manner in which the state agency secures the artificial intelligence technology, information or data used by the artificial intelligence technology, and information or data produced by the artificial intelligence technology, from unauthorized access.
- Any person with which the state agency shares the information or data produced by the artificial intelligence technology and the purpose for which the state agency shares the information or data with the person.
- The documented or anticipated benefits and risks of the state agency's use of the artificial intelligence technology for both the state agency; and Indiana residents served by the state agency, and any information or data used by the state agency in the state agency's assessment of the benefits and risks of the state agency's use of the artificial intelligence technology.
- The fiscal effect of the state agency's use of the artificial intelligence technology, including:
 - Costs associated with the artificial intelligence technology, including initial acquisition or development costs, and ongoing operating costs, including costs of licensing, maintenance, legal compliance, and data storage and security.
 - Any funding source that is used, or could be used, by the state agency to defray the costs described above.
 - An estimate of the degree to which the costs described above are offset by a reduction in the state agency's operating costs attributable to the state agency's use of the artificial intelligence technology.
- Whether the artificial intelligence technology has been tested or evaluated by an independent third party.
- Whether the data or information produced by the artificial intelligence technology has been evaluated for bias and found to exhibit bias.
- Provides that no later than Aug. 1, 2025, the Indiana office of technology may prescribe a form for use by state agencies for compilation and submission of the inventory required by this chapter.
- Provides that this chapter expires Dec. 31, 2027.

SEA 180

Enrolled Act: SEA 180, Sec. 1

Code: IC 5-27-2-1.1

Effective Date: July 1, 2024

- Defines "administrative branch governmental body" to mean an agency, a board, a commission, a department, a bureau, or another entity of the administrative branch of state government.
- Clarifies that the term includes a body corporate and politic of the state created by state statute, but does not include a state elected official's office, a state educational institution (as defined in IC 21-7-13-32), or the judicial or legislative department of state government.

Enrolled Act: SEA 180, Sec. 2

Code: IC 5-27-2-1.7

Effective Date: July 1, 2024

- Defines "central bank digital currency" means a digital medium of exchange, unit of account, or store of value that is currently issued or adopted, or that may be issued or adopted, by the United States Federal Reserve System, the United States government, a foreign government, a foreign reserve system, or a foreign sanctioned central bank and that is made directly available to consumers by the issuing or adopting entity.
- Clarifies that the term includes any digital medium of exchange, digital unit of account, or digital store of value that is processed or validated directly by the issuing or adopting entity.

Enrolled Act: SEA 180, Sec. 3

Code: IC 5-27-4-1

Effective Date: July 1, 2024

- Provides a governmental body may neither accept payment made with a central bank digital currency or require payment to be made with a central bank digital currency, for any service, tax, license, permit, fee, information or other amount due the governmental body.
- Further prohibits an administrative branch governmental body from advocating for or supporting the testing, adoption or implementation of a central bank digital currency by the United States government.

SEA 228

Enrolled Act: SEA 228, Sec. 4

Code: IC 6-2.5-2-1

Effective Date: January 1, 2024 (Retroactive)

- Changes the economic threshold test for remote sellers into Indiana by removing the 200 separate transaction threshold, meaning that remote sellers are only required to register as a retail merchant if they meet the \$100,000 in gross revenue threshold.

Enrolled Act: SEA 228, Sec. 5

Code: IC 6-2.5-5-1

Effective Date: January 1, 2025

- Adds an exception to the requirement that a business must perform a utility study in order to claim a sales tax utility exemption for manufacturing and production for restaurants, defined as retail merchants that receive 75% or more of their receipts from the sale of prepared food.
- Provides that restaurants can elect to receive a 50% exemption from sales tax on electricity by submitting the required forms provided by the department.
- Provides that the department shall issue a partial exemption certificate to the utility and any third-party suppliers, if applicable. The election may also be submitted with a claim for refund.
- Provides that the election is irrevocable for any period for which the partial exemption has already been claimed, but it can be withdrawn on a prospective basis.

Enrolled Act: SEA 228, Sec. 6

Code: IC 6-2.5-5-21

Effective Date: July 1, 2024

- Removes subsection (a), defining "private benefit or gain," from the statute. This definition is added to IC 6-2.5-5-25 as part of SECTION 7 of SEA 228.

Enrolled Act: SEA 228, Sec. 7

Code: IC 6-2.5-5-25

Effective Date: July 1, 2024

- Adds a new subsection (e), defining "private benefit or gain," to the statute. This definition is removed from IC 6-2.5-5-21 as part of SECTION 6 of SEA 228.

Enrolled Act: SEA 228, Sec. 8

Code: IC 6-2.5-5-38.1

Effective Date: July 1, 2024

- Removes references to statutes in IC 6-3.1-15, concerning the Tax Credit for Computer Equipment Donations, which was repealed and eliminated in 2015, and replaces those references with language from the repealed statutes.
- Adds to references that are not removed parentheticals discussing the effective dates of those statutes.

Enrolled Act: SEA 228, Sec. 9

Code: IC 6-2.5-8-1

Effective Date: January 1, 2025

- Changes the following requirements for obtaining a retail merchants certificate:
 - Removes the requirement that this section be applied to persons only “affiliated” with business.
 - Requires that the applicant, owners, managers and others that exercise control over the business be current on all listed taxes rather than just sales tax and withholding.
 - Requires current filing of tax returns for all listed taxes.

Enrolled Act: SEA 228, Sec. 10

Code: IC 6-2.5-8-7

Effective Date: January 1, 2025

- Combines and harmonizes all bases for revoking a retail merchant certificate, including:
 - Combines revocation requirements for specific criminal violations with the general basis for a criminal violation under Title 35.
 - Adds basis for revocation for defaulting on a payment plan entered into prior to the most recent renewal of a retail merchant certificate.
 - Adds one year waiting period for reapplication for certain offenses.
 - Changes revocation authority for failure to pay property taxes from “shall” to “may.”
 - Removes references to suspending certificates in favor of revocation.
 - Allows department to hold a good cause hearing prior to issuing a certificate after revocation.

Enrolled Act: SEA 228, Sec. 11

Code: IC 6-3-2.1-4

Effective Date: January 1, 2022 (Retroactive)

- Clarifies that a pass through entity may not treat an amount less than its own liability under this chapter as pass through entity tax.

Enrolled Act: SEA 228, Sec. 12

Code: IC 6-3.1-30-12

Effective Date: July 1, 2024

- Removes the requirement that a taxpayer provide proof of the number of employees they employ in Indiana as required by § 8 of IC 6-3.1-30 as the number of employee requirement was eliminated in § 8 during the 2022 legislative session.

Enrolled Act: SEA 228, Sec. 13

Code: IC 6-6-2.5-41

Effective Date: Upon Passage

- Removes the requirement that a truck stop owner register for a truck stop owner’s license from the department.

Enrolled Act: SEA 228, Sec. 14

Code: IC 6-7-2-3.3

Effective Date: January 1, 2024 (Retroactive)

- Replaces the word “thresholds” with “threshold” in IC 6-2.5-2-1(d) in the definition of “remote sellers” for purposes of taxes imposed under IC 6-7-2, which corresponds to the changes made to the economic nexus thresholds in SECTION 3 of SEA 228.

Enrolled Act: SEA 228, Sec. 15

Code: IC 6-7-2-4

Effective Date: January 1, 2024 (Retroactive)

- Removes mentions of multiple economic thresholds in IC 6-2.5-2-1(d) in the definition of “retail dealer” of taxes imposed under IC 6-7-2 and replaces them with references to there being a singular economic nexus threshold, which corresponds to the changes made to the economic nexus thresholds in SECTION 3 of SEA 228.

Enrolled Act: SEA 228, Sec. 16

Code: IC 6-7-2-8.5

Effective Date: January 1, 2024 (Retroactive)

- Removes mentions of multiple economic thresholds in IC 6-2.5-2-1(d) for purposes of the requirement to obtain a license in order to collect taxes imposed under IC 6-7-2 and replaces them with references to there being a singular economic nexus threshold, which corresponds to the changes made to the economic nexus thresholds in SECTION 3 of SEA 228.

Enrolled Act: SEA 228, Sec. 17

Code: IC 6-7-4-9

Effective Date: January 1, 2024 (Retroactive)

- Removes mentions of multiple economic thresholds in IC 6-2.5-2-1(d) for purposes of the requirement to collect the electronic cigarette tax and replaces them with references to there being a singular economic nexus threshold, which corresponds to the changes made to the economic nexus thresholds in SECTION 3 of SEA 228.

Enrolled Act: SEA 228, Sec. 18

Code: IC 6-8.1-1-4.5

Effective Date: July 1, 2024

- Creates a new definition of “periodic tax,” meaning a listed tax for which a return or report is required to be filed and the tax is required to be remitted four times or more in a calendar year.
- Provides that the term does not include an estimated tax payment under IC 6-3-2.1-6, IC 6-3-4-4.1, or IC 6-5.5-6-3, or a withholding payment required to be remitted quarterly under IC 6-3-4-12, IC 6-3-4-13, or IC 6-3-4-15.
- Clarifies that for purposes of this definition, if a provision of the law relating to a listed tax permits a taxpayer to file returns or reports or remit the tax less frequently than four times per calendar year, the listed tax is considered a periodic tax for a taxpayer who files or remits less frequently.

Enrolled Act: SEA 228, Sec. 19

Code: IC 6-8.1-3-20

Effective Date: January 1, 2025

- Removes a reference to IC 6-2.5-8-7(g) and replaces it with a reference to IC 6-2.5-8-7(a)(7) to correspond with changes made in SECTION 10 of SEA 228.

Enrolled Act: SEA 228, Sec. 20

Code: IC 6-8.1-5-2

Effective Date: July 1, 2024

- Removes references to multiple tax types and replaces the text with the term “periodic tax” for purposes of the statute of limitations for the department to issue a proposed assessment based on the date that returns corresponding to these taxes are filed.
- Provides that for purposes of returns filed for periodic taxes, the department may not issue a proposed assessment more than three years after the latest of either the date the return is filed or 31 days after the end of the calendar year which contains the taxable period for which the return is filed, as opposed to the end of the calendar year itself.
- Provides that for purposes of use tax, the department may not issue a proposed assessment more than three years and 31 days after the end of the calendar year in which the first taxable use of property (other than an incidental taxable use) occurred.

Enrolled Act: SEA 228, Sec. 21

Code: IC 6-8.1-7-1

Effective Date: July 1, 2024

- Provides that the department is permitted to disclose a taxpayer’s name and other personal identification information with a tax preparer or tax preparation software provider in cases where the department suspects that a fraudulent return has been filed on behalf of a taxpayer and the department suspects that the system of a taxpayer’s previous year tax preparer or tax preparation software provider has been breached.

Enrolled Act: SEA 228, Sec. 22

Code: IC 6-8.1-8-3

Effective Date: January 1, 2025

- Replaces the requirement that sheriff’s departments remit collected tax warrant amounts in a manner specified the department within seven days of receipt with a requirement that they remit the amounts through the department’s electronic interface or by using the department’s electronic payment sheriff portal.
- Requires that such payments be made twice a month instead of once a month.

Enrolled Act: SEA 228, Sec. 23

Code: IC 6-8.1-9-1

Effective Date: July 1, 2024

- Removes references to multiple tax types and replaces the text with the term “periodic tax” for purposes of the statute of limitations for a taxpayer claiming a refund from the department.
- Provides that for purposes of claiming a refund of a periodic tax, the taxpayer must claim a refund no later than three years after the latest of either the date the return is filed or 31 days after the end of the calendar year which contains the taxable period for which the return is filed, as opposed to the end of the calendar year itself.

Enrolled Act: SEA 228, Sec. 24

Code: IC 6-8.1-9-2

Effective Date: July 1, 2024

- Removes references to multiple tax types and replaces the text with the term “periodic tax” for purposes of the statute of limitations for applying taxpayer overpayments to the taxpayer’s outstanding tax liabilities, if any, and then refunding the remainder, if any.
- Provides that for purposes of interest accruing on any amounts not refunded or credited after 90 days from the date the tax payment of a periodic tax was due, the due date for payment is Jan. 31 of the calendar year following the calendar year that contains the taxable period for which the payment is remitted, as opposed to the end of the calendar year itself.

Enrolled Act: SEA 228, Sec. 25

Code: IC 7.1-4-3-2

Effective Date: January 1, 2025

- Clarifies who is responsible for paying the liquor excise tax when multiple permittees are involved in a transaction.

Enrolled Act: SEA 228, Sec. 26

Code: IC 7.1-4-4-3

Effective Date: January 1, 2025

- Clarifies who is responsible for paying the wine excise tax when multiple permittees are involved in a transaction.

Enrolled Act: SEA 228, Sec. 27

Code: IC 7.1-4-4.5-3

Effective Date: January 1, 2025

- Clarifies who is responsible for paying the hard excise tax when multiple permittees are involved in a transaction.

Enrolled Act: SEA 228, Sec. 29

Code: IC 13-20-13-7

Effective Date: January 1, 2024 (Retroactive)

- Removes mentions of multiple economic thresholds in IC 6-2.5-2-1(d) for purposes of the requirement to collect the tire fee and replaces them with references to there being a singular economic nexus threshold, which corresponds to the changes made to the economic nexus thresholds in SECTION 3 of SEA 228.

Enrolled Act: SEA 228, Sec. 31

Code: IC 22-11-14-1

Effective Date: January 1, 2024 (Retroactive)

- Removes mentions of multiple economic thresholds in IC 6-2.5-2-1(d) for purposes of the requirement to collect the fireworks fee and replaces them with references to there being a singular economic nexus threshold, which corresponds to the changes made to the economic nexus thresholds in SECTION 3 of SEA 228.

Enrolled Act: SEA 228, Sec. 33

Code: IC 33-37-5-15

Effective Date: January 1, 2025

- Clarifies that the service of process fee can only be collected one time by a county for the duration of any post-judgment services provided.

Enrolled Act: SEA 228, Sec. 35

Code: IC 36-8-16.6-10

Effective Date: January 1, 2024 (Retroactive)

- Removes mentions of multiple economic thresholds in IC 6-2.5-2-1(d) for purposes of the requirement to collect the enhanced prepaid wireless charge and replaces them with references to there being a singular economic nexus threshold, which corresponds to the changes made to the economic nexus thresholds in SECTION 3 of SEA 228.

Enrolled Act: SEA 228, Sec. 36

Code: Non-Code

Effective Date: July 1, 2024

- Provides that changes to IC 6-8.1-1-4.5, IC 6-8.1-5-2, and IC 6-8.1-9-1, as amended by SECTIONS 18, 20, and 23 of SEA 228, respectively, apply only in determining statute of limitations dates that expire after June 30, 2024.

Enrolled Act: SEA 228, Sec. 37

Code: Non-Code

Effective Date: July 1, 2024

- Provides that changes to IC 6-8.1-9-2, as amended by SECTION 24 of SEA 228, apply only to refund claims filed after June 30, 2024.

SEA 232

Enrolled Act: SEA 232, Sec. 5

Code: IC 36-8-16.6-0.5

Effective Date: July 1, 2024

- Adds a new term, "911 service prepaid wireless charge," which replaces the term "enhanced prepaid wireless charge" as repealed in SECTION 6 of SEA 232.

Enrolled Act: SEA 232, Sec. 6

Code: IC 36-8-16.6-4

Effective Date: July 1, 2024

- Repeals the definition of "enhanced prepaid wireless charge."

Enrolled Act: SEA 232, Sec. 7

Code: IC 36-8-16.6-11

Effective Date: July 1, 2024

- Removes references to the "enhanced prepaid wireless charge" and replaces the term with "911 service prepaid wireless charge."

Enrolled Act: SEA 232, Sec. 8

Code: IC 36-8-16.6-12

Effective Date: July 1, 2024

- Removes references to the "enhanced prepaid wireless charge" and replaces the term with "911 service prepaid wireless charge."

Enrolled Act: SEA 232, Sec. 9

Code: IC 36-8-16.6-13

Effective Date: July 1, 2024

- Removes references to the "enhanced prepaid wireless charge" and replaces the term with "911 service prepaid wireless charge."

Enrolled Act: SEA 232, Sec. 10

Code: IC 36-8-16.6-14

Effective Date: July 1, 2024

- Removes references to the "enhanced prepaid wireless charge" and replaces the term with "911 service prepaid wireless charge."

Enrolled Act: SEA 232, Sec. 11

Code: IC 36-8-16.6-16

Effective Date: July 1, 2024

- Removes references to the "enhanced prepaid wireless charge" and replaces the term with "911 service prepaid wireless charge."

Enrolled Act: SEA 232, Sec. 12

Code: IC 36-8-16.6-17

Effective Date: July 1, 2024

- Removes references to the "enhanced prepaid wireless charge" and replaces the term with "911 service prepaid wireless charge."

Enrolled Act: SEA 232, Sec. 13

Code: IC 36-8-16.6-18

Effective Date: July 1, 2024

- Removes references to the "enhanced prepaid wireless charge" and replaces the term with "911 service prepaid wireless charge."

Enrolled Act: SEA 232, Sec. 14

Code: IC 36-8-16.6-20

Effective Date: July 1, 2024

- Removes references to the "enhanced prepaid wireless charge" and replaces the term with "911 service prepaid wireless charge."

Enrolled Act: SEA 232, Sec. 15

Code: IC 36-8-16.6-21

Effective Date: July 1, 2024

- Removes references to the "enhanced prepaid wireless charge" and replaces the term with "911 service prepaid wireless charge."

Enrolled Act: SEA 232, Sec. 16

Code: IC 36-8-16.7-2

Effective Date: July 1, 2024

- Removes references to the "enhanced prepaid wireless charge" and replaces the term with "911 service prepaid wireless charge." Replaces the term "call party" with "party initiating the communication."

Enrolled Act: SEA 232, Sec. 17

Code: IC 36-8-16.7-7

Effective Date: July 1, 2024

- Removes references to the "enhanced prepaid wireless charge" and replaces the term with "911 service prepaid wireless charge."

Enrolled Act: SEA 232, Sec. 21

Code: IC 36-8-16.7-29

Effective Date: July 1, 2024

- Removes references to the "enhanced prepaid wireless charge" and replaces the term with "911 service prepaid wireless charge."

Enrolled Act: SEA 232, Sec. 22

Code: IC 36-8-16.7-32

Effective Date: July 1, 2024

- Removes references to the "enhanced prepaid wireless charge" and replaces the term with "911 service prepaid wireless charge."

Enrolled Act: SEA 232, Sec. 24

Code: IC 36-8-16.7-34

Effective Date: July 1, 2024

- Changes a reference to another subsection as part of changes made in SECTION 23 of SEA 232.

SEA 238

Enrolled Act: SEA 238, Sec. 1

Code: IC 6-9-15-6

Effective Date: Upon Passage

- Authorizes the county council of Jefferson County to impose its innkeeper's tax at a rate of 8% (instead of 5% under current law) through ordinance. However, if the county council increases the tax rate to more than 5%, the portion of the tax rate that exceeds 5% expires on Dec. 31, 2045.

Enrolled Act: SEA 238, Sec. 2

Code: IC 6-9-19-3

Effective Date: Upon Passage

- Authorizes the fiscal body of Elkhart County to impose its innkeeper's tax at a rate of 8% (instead of 5% under current law) through ordinance. However, if the fiscal body increases the tax rate to more than 5%, the portion of the tax rate that exceeds 5% expires on Dec. 31, 2045.

Enrolled Act: SEA 238, Sec. 3

Code: IC 6-9-53-3

Effective Date: Upon Passage

- Authorizes the fiscal body of Knox County to impose its innkeeper's tax at a rate of 8% (instead of 6% under current law) through ordinance. However, if the county fiscal body increases the tax rate to more than 6%, the portion of the tax rate that exceeds 6% expires on Dec. 31, 2045.
- Limits the tax rate under IC 6-9-53-3 to no more than 7% if either the Grouseland Foundation, Inc., is dissolved or the tours of the William Henry Harrison territorial mansion and presidential site are no longer provided.

Enrolled Act: SEA 238, Sec. 4

Code: IC 6-9-53-5

Effective Date: Upon Passage

- Provides that if the fiscal body of Knox County increases the innkeeper's tax rate to 7% or less, during that period all amounts received from the tax shall be paid to the county treasurer, but if it's increased to more than 7%, the excess of 7% will be allocated to the Grouseland Foundation.

SEA 260

Enrolled Act: SEA 260, Sec. 14

Code: IC 6-3.1-9-1

Effective Date: July 1, 2024

- Strikes a reference to “gross income tax.”

Enrolled Act: SEA 260, Sec. 15

Code: IC 6-3.1-9-2

Effective Date: July 1, 2024

- Changes the approval process for the Neighborhood Assistance Tax Credit by making the neighborhood organization apply to the authority for an allocation of state tax credits to be used to provide a tax credit to a business firm or person that contributes to a program involving one or more of the activities described in subdivisions (1) through (3) of this statute instead of requiring the business firm or person receiving a tax credit if the authority approves the proposal of the business firm or person, setting forth the program to be conducted, the area selected, the estimated amount to be invested in the program, and the plans for implementing the program.
- Removes the requirement that the authority must consult with the community services agency to adopt rules.
- Adds a requirement that a business firm or a person that contributes to the fund of a neighborhood organization that has been approved by the authority for an allocation of tax credits as described above shall receive a tax credit as provided IC 6-3.1-9-3 if the neighborhood organization has agreed to issue a portion of the tax credits allocated to the neighborhood organization by the authority to the business firm or person.

Enrolled Act: SEA 260, Sec. 16

Code: IC 6-3.1-9-3

Effective Date: July 1, 2024

- Makes a technical change by removing the terms “invest” and “investment,” and replaces those terms with “contribute” and “contribution,” respectively, and the term “proposal” with “application.”

Enrolled Act: SEA 260, Sec. 17

Code: IC 6-3.1-9-4

Effective Date: July 1, 2024

- Changes the procedure for claiming the Neighborhood Assistance Tax Credit. Instead of a person or individual filing an application with the department, the neighborhood organization on behalf of a person or business firm shall file with the authority stating the amount of the qualified contribution that would qualify for a tax credit and the amount allocated to the business firm or person to be claimed as a credit.
- Removes the requirement that the application shall include a certificate evidencing approval of the contribution or program by the authority.
- Clarifies that the authority shall give priority in issuing tax credits to neighborhood organizations whose programs directly benefit enterprise zones, instead of issuing certificates to applicants based on their contributions.
- Clarifies that the department shall promptly notify a business firm or person instead of the applicant as to whether, or the extent to which, the tax credit is allowable in the state fiscal year in which the tax return claiming the credit is filed.
- Removes the requirement that if the credit is allowable in that state fiscal year, the applicant shall, within 30 days after receipt of the notice file a statement with the department setting forth that the amount to be claimed as a credit under this chapter has been paid through a qualified contribution as provided elsewhere in the chapter, as well as the requirement that the department may disallow a claim for which the statement or proof of payment is not filed within the 30 day period.
- Creates a new requirement that the department shall consider documentation from the authority as proof of payment, setting forth that the amount to be claimed as a credit has been paid to a community development corporation or a community based organization as a qualified contribution to the fund of the community development corporation or the community based organization fund for the current state fiscal year, or permanently set aside in a special account to be used solely for this fund. Indiana housing and community development authority.

Enrolled Act: SEA 260, Sec. 18

Code: IC 6-3.1-9-5

Effective Date: July 1, 2024

- Changes the procedure the department must use to keep track of the amount of neighborhood assistance tax credits allowed. The department is now required to record the time of filing of each tax return claiming the credit instead of each application for allowance of a credit to approve the credit and not the applications in the chronological order in which the tax returns claiming the credit are filed instead of the order of the applications received.
- Clarifies that when the total credits approved equal \$2,500,000 in any state fiscal year, no credits thereafter filed for that same shall be approved instead of disallowing an application (which is no longer the procedure per SECTION 17 of SEA 260).
- Removes the provisions that if an applicant for whom a credit has been approved fails to file the statement of proof of payment (which is no longer required per SECTION 17 of SEA 260), an amount equal to the credit previously allowed or set aside for the applicant may be allowed to any subsequent applicant in the year, and that the department may, if the applicant so requests, approve a credit application, in whole or in part, with respect to the next succeeding state fiscal year.

Enrolled Act: SEA 260, Sec. 19

Code: IC 6-3.1-18-0.3

Effective Date: July 1, 2024

- Defines "authority" to mean the Indiana Housing and Community Development Authority established by IC 5-20-1-3.

Enrolled Act: SEA 260, Sec. 20

Code: IC 6-3.1-18-0.5

Effective Date: July 1, 2024

- Defines "business firm" as any business entity authorized to do business in the state of Indiana that has state tax liability.

Enrolled Act: SEA 260, Sec. 21

Code: IC 6-3.1-18-0.7

Effective Date: July 1, 2024

- Defines "community based organization" to have the meaning set forth in IC 4-4-28-1.7.

Enrolled Act: SEA 260, Sec. 22

Code: IC 6-3.1-18-2

Effective Date: July 1, 2024

- Adds to the definition of "fund" individual development account funds established by "community based organization."

Enrolled Act: SEA 260, Sec. 23

Code: IC 6-3.1-18-4.3

Effective Date: July 1, 2024

- Defines "person" to mean any individual subject to Indiana adjusted gross income tax.

Enrolled Act: SEA 260, Sec. 24

Code: IC 6-3.1-18-4.5

Effective Date: July 1, 2024

- Adds to the definition of a "qualified contribution" contributions to a "community based organization" that has received an allocation.

Enrolled Act: SEA 260, Sec. 25

Code: IC 6-3.1-18-6

Effective Date: July 1, 2024

- Replaces the term "individual" with "business firm."

Enrolled Act: SEA 260, Sec. 26

Code: IC 6-3.1-18-9

Effective Date: July 1, 2024

- Changes the procedure for claiming the Individual Development Account Tax Credit. Instead of a person or individual filing an application with the department, the community development corporation or community based organization on behalf of a person or business firm shall file documentation with the authority stating the amount of the qualified contribution that would qualify for a tax credit and the amount allocated to the business firm or person to be claimed as a credit.
- Clarifies that the department shall promptly notify a business firm or person instead of the applicant as to whether, or the extent to which, the tax credit is allowable in the state fiscal year in which the tax return claiming the credit is filed.
- Removes the requirement that if the credit is allowable in that state fiscal year, the applicant shall, within 30 days after receipt of the notice, file with the department a statement setting forth that the amount to be claimed as a credit under this chapter has been paid through a qualified contribution as provided elsewhere in the chapter, as well as the requirement that the department may disallow a claim for which the statement or proof of payment is not filed within the 30 day period.
- Creates a new requirement that the department shall consider documentation from the authority as proof of payment, setting forth that the amount to be claimed as a credit has been paid to a community development corporation or a community based organization fund as a qualified contribution to the fund of the community development corporation or the community based organization fund for the current state fiscal year, or permanently set aside in a special account to be used solely for this fund.

Enrolled Act: SEA 260, Sec. 27

Code: IC 6-3.1-18-10

Effective Date: July 1, 2024

- Changes the procedure the department must use to keep track of the amount of tax credits allowed. The department is now required to record the time of filing of each tax return claiming the credit instead of each application for allowance of a credit, to approve the credit and not the applications in the chronological order in which the tax returns claiming the credit are filed instead of the order of the applications received.
- Clarifies that when the total credits approved equal \$200,000 in any state fiscal year, no credits thereafter filed for that same shall be approved instead of disallowing an application (which is no longer the procedure per SECTION 26 of SEA 260).
- Removes the provisions that if an applicant for whom a credit has been approved fails to file the statement of proof of payment (which is no longer required per SECTION 26 of SEA 260), an amount equal to the credit previously allowed or set aside for the applicant may be allowed to any subsequent applicant in the year, and that the department may, if the applicant so requests, approve a credit application, in whole or in part, with respect to the next succeeding state fiscal year.